



UGU DISTRICT MUNICIPALITY

CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S11; S52 AND S71 OF THE MFMA FOR THE PERIOD ENDED 30 SEPTEMBER 2021

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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
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- 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 - M03 September

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)	1 100 652 462	1 203 405 570	-	42 582 957	332 540 750	300 851 385	31 689 365	0.11	1 235 094 935
Total Expenditure	1 263 705 793	1 349 216 970	-	92 944 472	262 317 420	337 304 259	- 74 986 839	- 0.22	1 274 230 131
Surplus/(Deficit)	- 163 053 331	- 145 811 400	-	- 50 361 515	- 70 223 330	- 36 452 874	106 676 204	- 2.93	- 39 135 196
Capital expenditure	8 681 834 299	333 687 300	-	2 573 569	25 067 807	83 386 947	- 58 319 140	- 0.70	275 368 160

Table C1 above, reflects a surplus of R70.2 million against the budgeted loss of (R36.4 million) which resulted in a positive variance of R106.6 million. The reasons for the variance are explained under 5.1.1. below

Impact on Revenue

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

Impact on Expenditure

- There was savings on the Debt Impairment and Depreciation of R7.5 million and R36.7 million respectively. These two items could be overbudgeted for and will be monitored and if possible, their budget allocation will be revised during mid-term.
- The municipality has also made saving on the following expenditure items, which is caused by the conservative spending due to the cash flow challenges; -
 - Debt impairment
 - Depreciation & asset impairment
 - Transfers and subsidies

The municipality implementing a Financial Turn-around Plan in order to improve the cash flow position.

5.1.1. Revenue by source

The total revenue earned for the financial year to-date is R 332.5 million, compared to the target of R300.8 million which resulted in a positive variance of R31.6 million.

Reason for the variance

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

5.1.2. Operating Expenditure:

The total operational expenditure for the financial year to-date amounted to R262.2 million against the target of R337.3 million which resulted in a positive variance of R74.9 million.

Reason for the variance

- The reason for the positive variance is the implementation of the cost saving measures which form part of the Financial Turnaround Plan (FTP)

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

5.1.3. Capital Expenditure:

The capital expenditure for the financial year to-date amounts to R25 million against the target of R83.3 million which resulted in a negative variance of R58.3 million.

Reason for the variance

The payment schedule for the MIG grant has been revised from three to four trenches and therefore each trench has been reduced.

5.2 STATEMENT OF FINANCIAL PERFORMANCE

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M03 September

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	440 979	501 878	-	34 942	91 842	125 469	(33 627)	-27%	468 251
Investment revenue	6 827	12 540	-	691	1 416	3 135	(1 718)	-55%	10 821
Transfers and subsidies	592 512	593 848	-	717	223 707	148 462	75 245	51%	669 093
Other own revenue	60 335	95 140	-	6 233	15 575	23 785	(8 210)	-35%	86 930
Total Revenue (excluding capital transfers and contributions)	1 100 652	1 203 406	-	42 583	332 541	300 851	31 689	11%	1 235 095
Employee costs	415 880	403 418	-	31 541	111 313	100 855	10 458	10%	413 876
Remuneration of Councilors	9 719	10 650	-	821	2 431	2 663	(232)	-9%	10 418
Depreciation & asset impairment	219 958	220 272	-	18 276	18 295	55 068	(36 773)	-67%	183 499
Finance charges	17 815	12 644	-	1 658	3 826	3 161	665	21%	13 309
Inventory consumed and bulk purchases	168 328	146 117	-	13 653	24 798	36 529	(11 731)	-32%	134 386
Transfers and subsidies	17 914	20 070	-	1 439	1 439	5 017	(3 579)	-71%	16 491
Other expenditure	414 093	536 047	-	25 557	100 216	134 012	(33 795)	-25%	502 251
Total Expenditure	1 263 706	1 349 217	-	92 944	262 317	337 304	(74 987)	-22%	1 274 230
Surplus/(Deficit)	(163 053)	(145 811)	-	(50 362)	70 223	(36 453)	106 676	-293%	(39 135)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	242 335	285 098	-	7 499	33 494	71 274	(37 781)	-53%	247 317
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	79 282	139 286	-	(42 862)	103 717	34 822	68 895	198%	208 182
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	79 282	139 286	-	(42 862)	103 717	34 822	68 895	198%	208 182
Capital expenditure & funds sources									
Capital expenditure	8 681 834	333 687	-	2 574	25 068	83 387	(58 319)	-70%	275 368
Capital transfers recognised	437 395	295 098	-	2 025	(18 782)	73 774	(92 557)	-125%	202 541
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	8 244 439	38 450	-	549	43 850	9 613	34 238	356%	72 688
Total sources of capital funds	8 681 834	333 548	-	2 574	25 068	83 387	(58 319)	-70%	275 229
Financial position									
Total current assets	604 568	545 211	-	-	630 515	-	-	-	1 084 858
Total non current assets	3 639 292	3 483 571	-	-	3 854 470	-	-	-	6 757 446
Total current liabilities	805 858	375 664	-	-	730 476	-	-	-	1 043 529
Total non current liabilities	73 211	77 357	-	-	80 818	-	-	-	145 282
Community wealth/Equity	3 364 792	3 575 763	-	-	3 759 427	-	-	-	6 762 444
Cash flows									
Net cash from (used) operating	11 502	378 964	-	(22 585)	92 860	102 729	9 868	10%	354 568
Net cash from (used) investing	6 356	(333 573)	-	811	(28 933)	(83 387)	(54 454)	65%	(333 573)
Net cash from (used) financing	(21 888)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	(4 030)	125 251	-	146 314	312 679	99 202	(213 478)	-215%	1 690 794
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	40 243	26 392	24 750	30 690	23 698	20 248	110 986	559 059	836 066
Creditors Age Analysis									
Total Creditors	21 320	8 162	1 379	75 326	14 907	2 527	9 678	232 775	366 074

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) - M03 September

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		332 056	414 793	-	26 225	68 250	103 698	(35 448)	-34%	379 345
Service charges - sanitation revenue		108 922	87 084	-	8 716	23 592	21 771	1 821	8%	88 905
Service charges - refuse revenue		-	-	-	-	-	-	-		-
Rental of facilities and equipment		2 504	3 500	-	2 342	2 372	875	1 497	171%	4 997
Interest earned - external investments		6 827	12 540	-	691	1 416	3 135	(1 718)	-55%	10 821
Interest earned - outstanding debtors		43 572	-	-	3 783	11 493	-	11 493	#DIV/0!	11 493
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		(4)	-	-	-	-	-	-		-
Licences and permits		23	-	-	-	-	-	-		-
Agency services		-	-	-	-	-	-	-		-
Transfers and subsidies		592 512	593 848	-	717	223 707	148 462	75 245	51%	669 093
Other revenue		12 900	91 640	-	109	1 709	22 910	(21 201)	-93%	70 440
Gains		1 339	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		1 100 652	1 203 406	-	42 583	332 541	300 851	31 689	11%	1 235 095

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 amounted to R68.2 million compared with the budget of R103.6 million, which resulted in a negative variance of R35.4 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 in the current financial year. 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 amounted to R23.5 million which is slightly above the budget of R21.7 million.

5.3.1.3. Rental of facilities

Revenue from rental of facilities amounted to R2.3 million compared to the budget of R875 thousand which result in a positive variance of R1.4 million. When the current year's budget was prepared, some rental contracts had not been finalised and therefore the related incomes was not included in the budget. The rental income will be revised in the mid-term adjustments budget based on the contracts that have been concluded during the first term of the current financial year.

5.3.1.4. Interest earned-external investments

Interest earned on external investments amounted to R1.4 million compared to the budget of R3.1 million, resulting in a negative variance of R1.7 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.

5.3.1.5. Interest earned-outstanding debtors

Interest earned on outstanding debtors amounts to R11.4 million compared to the 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 R223.7 million against the year to-date budget of R148.4 million, resulting in a positive variance of R75.2 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 as this is an unconditional grant.

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 R1.7 million compared with the budget of R22.9 million, resulting in a negative variance of R21.2 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 R332.5 million compared with the budget of R300. 8 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) - M03 September

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										
Employee related costs		415 880	403 418	-	31 541	111 313	100 855	10 458	10%	413 876
Remuneration of councillors		9 719	10 650	-	821	2 431	2 663	(232)	-9%	10 418
Debt impairment		297	95 011	-	334	16 170	23 753	(7 582)	-32%	87 428
Depreciation & asset impairment		219 958	220 272	-	18 276	18 295	55 068	(36 773)	-67%	183 499
Finance charges		17 815	12 644	-	1 658	3 826	3 161	665	21%	13 309
Bulk purchases - electricity		151 051	-	-	-	-	-	-	-	-
Inventory consumed		17 277	146 117	-	13 653	24 798	36 529	(11 731)	-32%	134 386
Contracted services		209 440	158 502	-	9 512	26 163	39 626	(13 462)	-34%	145 040
Transfers and subsidies		17 914	20 070	-	1 439	1 439	5 017	(3 579)	-71%	16 491
Other expenditure		196 372	262 330	-	16 211	58 748	65 582	(6 835)	-10%	255 495
Losses		7 983	20 204	-	(500)	(865)	5 051	(5 916)	-117%	14 288
Total Expenditure		1 263 706	1 349 217	-	92 944	262 317	337 304	(74 987)	-22%	1 274 230

5.4.1. Employee related costs

The expenditure for the employee costs amounted to R111.3 million compared with the budget of R100.8 million, resulting in a negative variance of R10.4 million. The variance is caused by the by the excessive overtime claims made by the water services operations staff.

5.4.2. Remuneration of councillors

The actual expenditure for the councillor's allowances amounted to R2.4 million compared with the budget of R2.6 million, resulting in a positive variance of R232 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

The actual expenditure for the depreciation and asset impairment amounted to R18.2 million compared with the budget of R55 million, resulting in a positive variance of R36.7 million. The budget could have been overestimated due to the lack of appropriate tools to calculate depreciation. The asset management is one of the outstanding modules in the new financial system and current the municipality is performing all the asset management processes manually.

5.4.4. Inventory consumed

The actual expenditure for inventory consumed amounted to R24.7 million compared with the budget of R36.5 million, resulting in a positive variance of R11.7 million. The municipality is implementing the cost containment measure as part of its Financial Turnaround Plan and therefore all the operational expenditure is being incurred in line with the available cash in the bank.

5.4.5. Contracted Services

The expenditure for Contracted services amounted to R26.1 million, compared with a budget of R39.6 million resulting in a positive variance of R13.4 million. The municipality is implementing the cost containment measure as part of its Financial Turnaround Plan and

therefore all the operational expenditure is being incurred in line with the available cash in the bank.

5.4.6. Transfers and subsidies

The expenditure for Contracted services amounted to R1.4 million, compared with a budget of R5 million resulting in a positive variance of R3.5 million. The municipality is implementing the cost containment measure as part of its Financial Turnaround Plan and therefore all the operational expenditure is being incurred in line with the available cash in the bank.

5.4.7. Other operating expenditure

The expenditure on Other expenditure amounted to R58.7 million compared to the budget of R65.5 million resulting in a positive variance of R6.8 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 R262.3 million compared with the budget of R337.3 million resulting in the overall savings of R74.9 million. The implementation of the cost containment strategy has resulted in the savings being realized.

5.5 DEBTORS AGE ANALYSIS

CUSTOMER TYPE AGE ANALYSIS FOR THE MONTH ENDING 30 SEPTEMBER 2021

	0_30Days	31_60Days	61_90Days	91_120Days	121_150Days	151_180Days	181_365Days	366_XDays	TotalAgeing
Business	11 748 843.13	5 331 416.14	3 866 903.02	10 043 629.33	3 350 306.64	3 206 297.21	16 617 169.87	71 737 169.15	125 901 734.49
Departmental Account	3 797 277.33	-728 186.66	1 949 399.86	1 913 323.24	1 343 043.29	730 874.46	5 030 700.43	15 195 429.17	29 231 861.12
Private Individual	25 510 721.25	21 922 528.93	18 838 363.19	18 915 850.22	19 080 760.35	16 444 928.48	89 832 941.34	472 234 085.95	682 780 179.97
Ugu District Municipality	20506.91	20919.2	301936.56	60724.71	14144.57	-6941.45	17779.16	590449.06	1027982.34
Grand Total	41 077 348.62	26 546 677.61	24 956 602.63	30 933 527.50	23 788 254.85	20 375 158.70	111 498 590.80	559 757 133.33	838 941 757.92

DEPARTMENTAL AGE ANALYSIS FOR THE MONTH ENDING 30 SEPTEMBER 2021

Row Labels	0_30Days	31_60Days	61_90Days	91_120Days	121_150Days	151_180Days	181_365Days	366_XDays	TotalAgeing
Dept of Education	140 418.71	1 531.98	1 524.64	1 517.31	112 909.38	1 187.73	4 603.94	25 022.48	288 716.17
Dept of Education(Section 20)	31 188.72	-	-	-	-	-	-	-	31 188.72
Dept of Education(Section 21)	384 304.12	299 770.06	338 553.68	335 086.14	289 086.30	258 534.93	1 198 742.69	3 766 160.01	6 870 237.93
Dept of Health	542 724.83	-2 153 296.45	97 231.95	110 572.96	56 350.04	60 776.24	84 932.37	728 236.66	-472 471.40
Dept of Higher Education and Training	1 562.40	1 089.06	503.00	500.94	498.88	496.81	2 937.63	19 506.14	27 094.86
Dept of Human Settlement	5 328.66	4 806.11	4 775.38	4 561.45	4 539.43	4 499.66	30 149.35	73 024.04	131 684.08
Dept of Public Works National	713 182.57	-508 578.46	44 917.11	82 573.56	74 020.42	-393 454.17	421 240.79	1 168 172.18	1 602 074.00
Dept of Public Works Provincial	2 942.29	2 650.69	1 436.63	1 251.96	1 248.31	1 244.66	7 788.25	103 680.63	122 243.42
Dept of Social Development	36 040.26	1 832.05	1 584.36	1 757.53	1 750.21	1 794.48	10 648.08	126 367.55	181 774.52
Dept of Sports and Recreation	1 497.53	789.59	53.72	-	-	-	-	-	2 340.84
Dept of Transport	151 313.05	106 851.54	113 595.96	5 479.33	5 311.99	5 407.88	6 591.03	87 157.76	481 708.54
Eskom	35 960.93	33 927.60	44 724.53	31 976.80	32 433.85	49 733.76	135 548.57	767 399.52	1 131 705.56
Harry Gwala District Municipality	359 178.04	369 372.04	367 750.68	334 515.78	-	-	-	-	1 430 816.54
National Youth Development Agency	-	-	-	-	-	-	-	-	-
Ray Nkonyeni Municipality	1 055 615.58	460 793.83	155 162.62	161 242.48	251 047.75	179 477.51	594 724.14	2 123 785.53	4 981 849.44
South African Post Office	15 437.02	458.69	156.45	153.75	152.99	152.21	804.97	1 114.10	18 430.18
Telkom SA	10 166.81	5 480.67	-15 688.12	-	-	-	-	8 392.23	8 351.59
Transnet	174 591.51	201 933.62	41 235.39	318 220.70	49 913.92	48 156.40	591 595.04	940 588.92	2 366 235.50
Umdoni Local Municipality	187 780.74	473 938.89	779 927.86	549 807.96	533 425.81	560 927.79	2 189 779.42	5 995 563.99	11 271 152.46
Umzibabantu Municipality	-968.47	0.14	-	-	-41 867.05	-	-70 087.09	-15 787.91	-128 710.38
Umkhumbi Municipality	9 484.54	730.75	4 669.60	4 054.28	4 052.27	903.68	5 391.25	53 615.31	82 901.68
Grand Total	3 857 749.84	-695 917.60	1 982 115.44	1 943 272.93	1 374 874.50	779 839.57	5 215 390.43	15 971 999.14	30 429 324.25

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

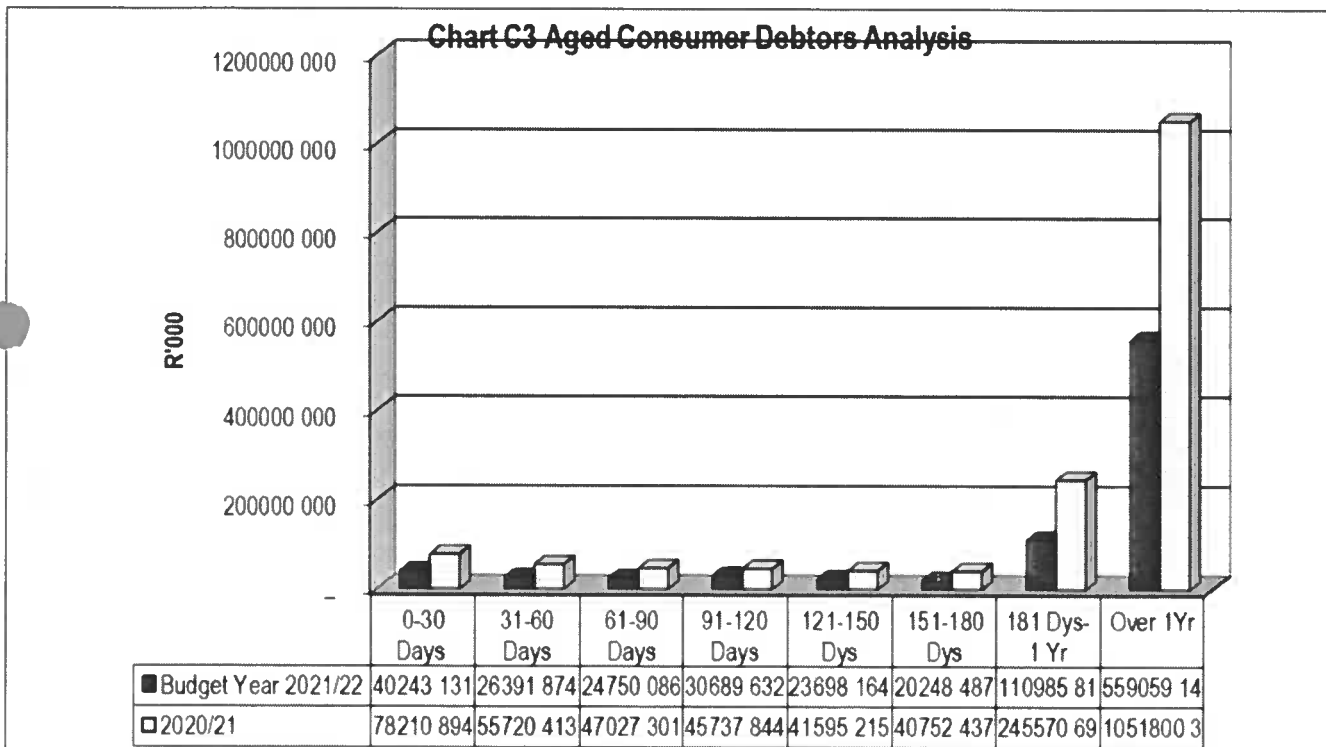
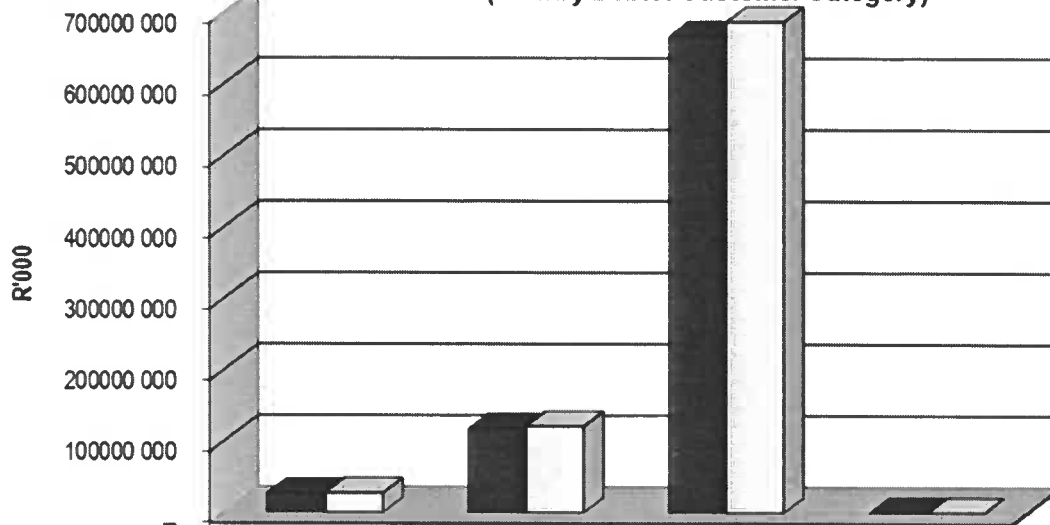


Chart C4 Consumer Debtors (total by Debtor Customer Category)



	Organs of State	Commercial	Households	Other
■ 2020/21	26615 274	117383 039	666591 149	394 889
□ Budget Year 2021/22	27438 427	121013 442	687207 370	407 102

5.6 CAPITAL EXPENDITURE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

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		6 320 897	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		590	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		384 048	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		1 976 300	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	8 681 834	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	36 450	-	-	1 562	9 113	(7 551)	-83%	28 899
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		-	-	-	-	(6)	-	(6)	#DIV/0!	(6)
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		-	140	-	-	-	-	-	-	140
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		-	212 593	-	841	(26 784)	53 148	(79 932)	-150%	132 661
Vote 14 - Waste Water Management		-	84 505	-	1 733	50 296	21 126	29 170	138%	113 675
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	333 687	-	2 574	25 068	83 387	(58 319)	-70%	275 368
Total Capital Expenditure		8 681 834	333 687	-	2 574	25 068	83 387	(58 319)	-70%	275 368
Capital Expenditure - Functional Classification										
Governance and administration		6 320 897	36 450	-	-	1 562	9 113	(7 551)	-83%	28 899
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		6 320 897	36 450	-	-	1 562	9 113	(7 551)	-83%	28 899
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		590	-	-	-	(6)	-	(6)	#DIV/0!	(6)
Planning and development		590	-	-	-	(6)	-	(6)	#DIV/0!	(6)
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		2 360 348	297 098	-	2 574	23 513	74 274	(50 762)	-68%	246 336
Energy sources		-	-	-	-	-	-	-	-	-
Water management		384 048	212 593	-	841	(26 784)	53 148	(79 932)	-150%	132 661
Waste water management		1 976 300	84 505	-	1 733	50 296	21 126	29 170	138%	113 675
Waste management		-	-	-	-	-	-	-	-	-
Other		-	140	-	-	-	-	-	-	140
Total Capital Expenditure - Functional Classification	3	8 681 834	333 548	-	2 574	25 068	83 387	(58 319)	-70%	275 368
Funded by:										
National Government		425 221	295 098	-	2 025	(18 782)	73 774	(92 557)	-125%	202 541
Provincial Government		12 174	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		437 395	295 098	-	2 025	(18 782)	73 774	(92 557)	-125%	202 541
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		8 244 439	38 450	-	549	43 850	9 613	34 238	356%	72 688
Total Capital Funding		8 681 834	333 548	-	2 574	25 068	83 387	(58 319)	-70%	275 229

The above table gives details of the year to-date actual capital expenditure against the budget. The actual capital expenditure for the financial year to-date amounted to R25 million, against the budget of R83.3 million, resulting in a negative variance of R58.3 million. The payment schedule for the MIG grant has been revised from three to four trenches and therefore each trench has been reduced.

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

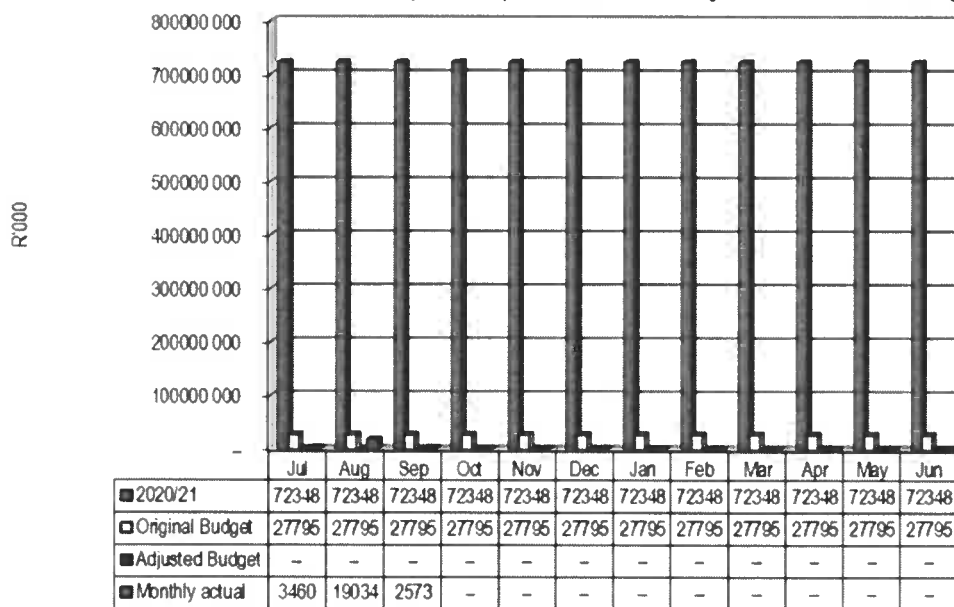
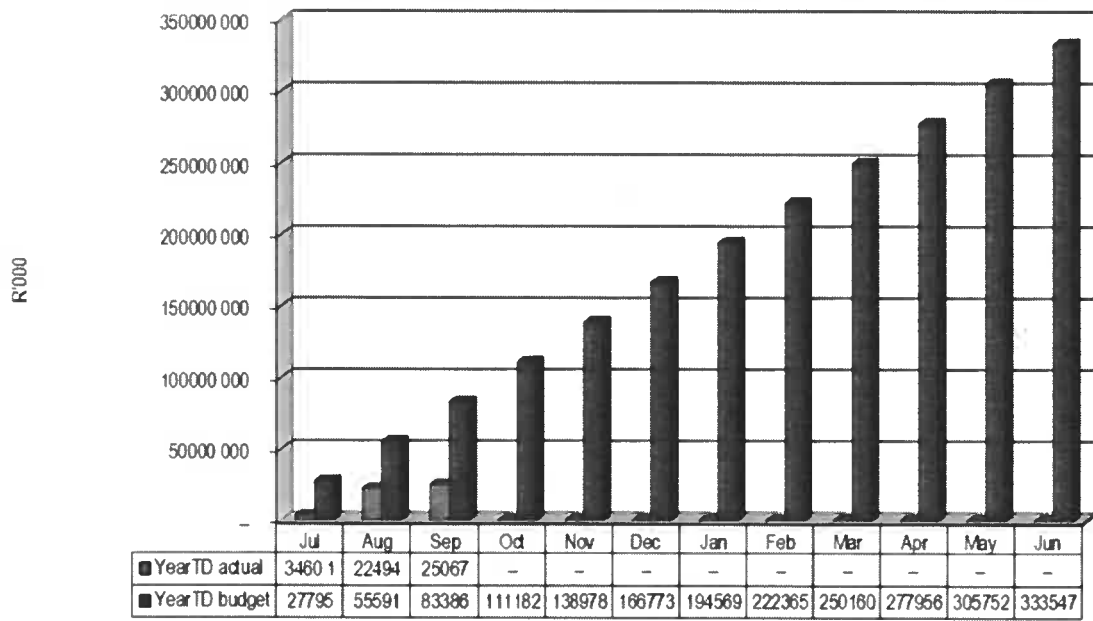


Chart C2 2021/22 Capital Expenditure: YTD actual v YTD target



5.7 INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality	Q1													
FNB Investment						0	0			45 000	-	(25 000)	-	20 000
First National Bank										94	-	-	-	94
NEDBank										15 000	-	(15 000)	-	-
investec										20 000	-	(15 000)	-	5 000
ABSA Bank CALL MIG										21 891	-	(7 631)	-	14 261
STD Investment										30 000	-	-	-	30 000
ABSA Bank CALL						0	0			4 507	-	-	6 474	10 981
Jazz						0	0			-	-	-	-	-
ABSA						0	0			0	-	-	-	0
										-				-
										-				-
Municipality sub-total										136 493	-	(62 631)	6 474	80 337
Entities														
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									136 493	-	(62 631)	6 474	80 337

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

30 September 2021

NO.	DETAILS	Balance as	Total income	Total Exp	Balance as at	Responsible	Funder/
		44 378.00	44 469.00	44 469.00	44 469.00	Person	Sponsor
A1	Finance Management Grant	0.00	-1 750 000.00	189 678.49	-1 560 321.51	GM: TR	DPLG
A2	Rural Transport Services	-1 748 918.51	-1 905 000.00	0.00	-3 653 918.51	GM: WS	DTRANSPORT
A3	Expanded Public Works Programme	0.00	-903 000.00	677 159.34	-225 840.66	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	0.00	-10 000 000.00	4 990 554.11	-5 009 445.89	GM: WS	DPLG
A5	District Growth and Development Summit	-14 379.80	0.00	0.00	-14 379.80	OMM	COGTA
A6	Development Planning Shared Services	-522 595.50	0.00	138 735.82	-383 859.68	OMM	COGTA
A7	Disaster Recovery Grant	-1 903 057.40	0.00	0.00	-1 903 057.40	GM: CS	COGTA
A8	Shared Legal Services Grant	-1 000 000.00	0.00	0.00	-1 000 000.00	OMM	COGTA
A9	Water Intervention-Malangeni pumpstation	-75 001.65	0.00	0.00	-75 001.65	GM: WS	COGTA
A10	Municipal Systems Improvement Grant	0.00	0.00	0.00	0.00	GM: CS	DPLG
A11	Mig Projects	0.00	-21 568 000.00	21 568 000.00	0.00	GM: WS	DPLG
A12	Equitable Shares	0.00	-218 485 000.00	131 091 000.00	-87 394 000.00	GM: WS	DPLG
	Total Unspent Grant /Subsidies	-5 263 952.86	-254 611 000.00	158 655 127.76	-101 219 825.10		

5.8.1. Transfers and Grants Receipts

The total grants received to date for period ending 30 September 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.

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 September, the full allocation had been received. The expenditure to date amounts to R189 678.49

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 September, the first trench of R21 568 000 had been received. The total amount received had been spent as at the end the first quarter.

5.8.3.3. Water Services Infrastructure Grant (WSIG)

The gazette amount is R 72 350 000 million and as at the end of September 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 - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration		Ref	2020/21 Audited Outcomes	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2021/22			
R thousands						YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 508	4 892	-	637	1 880	1 223	(657)	-54%	5 548
Pension and UIF Contributions		-	262	-	-	-	65	65	100%	196
Medical Aid Contributions		-	221	-	-	-	55	55	100%	166
Motor Vehicle Allowance		-	2 789	-	-	-	697	697	100%	2 092
Cellphone Allowance		-	738	-	-	-	185	185	100%	554
Housing Allowances		-	1 706	-	-	-	426	426	100%	1 279
Other benefits and allowances		2 211	42	-	184	551	11	(540)	-5107%	583
Sub Total - Councillors		9 719	10 680	-	821	2 431	2 863	(232)	-9%	10 418
% Increase	4		9.6%							7.2%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	613	13 623	-	51	531	3 406	2 875	84%	10 747
Pension and UIF Contributions		135	940	-	11	42	235	193	82%	747
Medical Aid Contributions		54	-	-	4	12	-	(12)	#DIV/0!	12
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		51	230	-	-	-	-	-	-	-
Motor Vehicle Allowance		332	233	-	38	115	58	(56)	-96%	289
Cellphone Allowance		12	161	-	1	3	40	37	93%	124
Housing Allowances		2	-	-	0	1	-	(1)	#DIV/0!	1
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	-	105	703	3 797	(3 094)	-81%	12 093
% Increase	4		1038.6%							806.6%
Other Municipal Staff										
Basic Salaries and Wages		260 011	268 180	-	19 767	78 489	67 045	(11 444)	-17%	279 623
Pension and UIF Contributions		41 795	43 791	-	3 356	9 833	10 948	1 115	10%	42 676
Medical Aid Contributions		16 991	18 911	-	1 402	4 210	4 728	518	11%	18 393
Overtime		44 198	29 579	-	2 938	7 673	7 395	(278)	-4%	29 857
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 439	10 373	-	785	2 412	2 593	182	7%	10 191
Cellphone Allowance		2 801	2 891	-	227	689	723	34	5%	2 857
Housing Allowances		1 844	1 845	-	143	434	461	28	6%	1 817
Other benefits and allowances		10 361	6 926	-	1 003	2 693	1 731	(962)	-56%	7 888
Payments in lieu of leave		4 788	3 270	-	1 672	3 435	817	(2 617)	-320%	5 887
Long service awards		2 176	1 917	-	144	697	479	(217)	-45%	2 134
Post-retirement benefit obligations	2	8 292	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		402 606	387 682	-	31 436	110 663	98 921	(13 642)	14%	401 324
% Increase	4		-3.7%							-0.3%
Total Parent Municipality		413 749	413 818	-	32 362	113 697	103 380	10 317	10%	423 836
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		493	549	-	-	-	-	-	-	549
Pension and UIF Contributions		8	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities	2	501	549	-	-	-	-	-	-	549
% Increase	4		9.6%							9.6%
Senior Managers of Entities										
Basic Salaries and Wages		5 549	-	-	-	-	-	-	-	-
Pension and UIF Contributions		93	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		45	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		360	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		68	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		6 116	-	-	-	-	-	-	-	-
% Increase	4		-							-
Other Staff of Entities										
Basic Salaries and Wages		4 504	-	-	-	-	-	-	-	-
Pension and UIF Contributions		238	-	-	-	-	-	-	-	-
Medical Aid Contributions		165	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		341	-	-	-	-	-	-	-	-
Cellphone Allowance		33	-	-	-	-	-	-	-	-
Housing Allowances		8	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		(57)	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		5 233	-	-	-	-	-	-	-	-
% Increase	4		-							-
Total Municipal Entities		11 850	549	-	-	-	-	-	-	549
TOTAL SALARY, ALLOWANCES & BENEFITS		425 599	414 068	-	32 362	113 697	103 380	10 317	10%	424 385
% Increase	4		-2.7%							-0.3%
TOTAL MANAGERS AND STAFF		415 379	402 868	-	31 541	111 266	100 717	10 549	10%	413 417

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 SEP 2021

DETAILS	INTEREST %	REDEEMABLE	PROJECT NUMBER	CAPITAL BALANCE-01 AUG 2021	CURRENT RECEIPTS	INTEREST CHARGED/ MTH	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE- SEP 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	35 006 193.46	-	151 076.92	151 076.92			35 006 193.46
RNM		30/08/2021	RNM		-	6 627.23	6 627.23			-
TOTAL				44 817 775.73	-	402 932.05	402 932.05	-	-	44 817 775.73

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 - M03 September

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		1.4%	17.3%	0.0%	1.5%	1.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		22.7%	10.6%	0.0%	18.1%	14.8%
Gearing	Long Term Borrowing/ Funds & Reserves		45995449.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	75.0%	145.1%	0.0%	86.3%	104.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		11.1%	33.4%	0.0%	17.6%	22.4%
<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		46.4%	34.0%	0.0%	146.6%	67.1%
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		37.8%	33.5%	0.0%	33.5%	33.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		21.6%	19.4%	0.0%	1.2%	1.9%
<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 30 September 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 146.6% 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 - M03 September

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	440 979	501 878	-	34 942	91 842	125 469	(33 627)	-27%	468 251
Investment revenue	6 827	12 540	-	691	1 416	3 135	(1 718)	-55%	10 821
Transfers and subsidies	592 512	593 848	-	717	223 707	148 462	75 245	51%	669 093
Other own revenue	60 335	95 140	-	6 233	15 575	23 785	(8 210)	-35%	86 930
Total Revenue (excluding capital transfers and contributions)	1 100 652	1 203 406	-	42 583	332 541	300 851	31 689	11%	1 235 095
Employee costs	415 880	403 418	-	31 541	111 313	100 855	10 458	10%	413 876
Remuneration of Councilors	9 719	10 650	-	821	2 431	2 663	(232)	-9%	10 418
Depreciation & asset impairment	219 958	220 272	-	18 276	18 295	55 068	(36 773)	-67%	183 499
Finance charges	17 815	12 644	-	1 658	3 826	3 161	665	21%	13 309
Inventory consumed and bulk purchases	168 328	146 117	-	13 653	24 798	36 529	(11 731)	-32%	134 386
Transfers and subsidies	17 914	20 070	-	1 439	1 439	5 017	(3 579)	-71%	16 491
Other expenditure	414 093	536 047	-	25 557	100 216	134 012	(33 795)	-25%	502 251
Total Expenditure	1 263 706	1 349 217	-	92 944	262 317	337 304	(74 987)	-22%	1 274 230
Surplus/(Deficit)	(163 053)	(145 811)	-	(50 362)	70 223	(36 453)	106 676	-293%	(39 135)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	242 335	285 098	-	7 499	33 494	71 274	(37 781)	-53%	247 317
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	79 282	139 286	-	(42 862)	103 717	34 822	68 895	198%	208 182
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	79 282	139 286	-	(42 862)	103 717	34 822	68 895	198%	208 182
Capital expenditure & funds sources									
Capital expenditure	8 681 834	333 687	-	2 574	25 068	83 387	(58 319)	-70%	275 368
Capital transfers recognised	437 395	295 098	-	2 025	(18 782)	73 774	(92 557)	-125%	202 541
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	8 244 439	38 450	-	549	43 850	9 613	34 238	356%	72 688
Total sources of capital funds	8 681 834	333 548	-	2 574	25 068	83 387	(58 319)	-70%	275 229
Financial position									
Total current assets	604 568	545 211	-	-	630 515	-	-	-	1 084 858
Total non current assets	3 639 292	3 483 571	-	-	3 854 470	-	-	-	6 757 446
Total current liabilities	805 858	375 664	-	-	730 476	-	-	-	1 043 529
Total non current liabilities	73 211	77 357	-	-	80 818	-	-	-	145 282
Community wealth/Equity	3 364 792	3 575 763	-	-	3 759 427	-	-	-	6 762 444
Cash flows									
Net cash from (used) operating	11 502	378 964	-	(22 585)	92 860	102 729	9 868	10%	354 568
Net cash from (used) investing	6 356	(333 573)	-	811	(28 933)	(83 387)	(54 454)	65%	(333 573)
Net cash from (used) financing	(21 888)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	(4 030)	125 251	-	146 314	312 679	99 202	(213 478)	-215%	1 690 794
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	40 243	26 392	24 750	30 690	23 698	20 248	110 986	559 059	836 066
Creditors Age Analysis									
Total Creditors	21 320	8 162	1 379	75 326	14 907	2 527	9 678	232 775	366 074

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) - M03 September

Description		Ref	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2021/22				
						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			332 056	414 793	-	26 225	68 250	103 698	(35 448)	-34%	379 345
Service charges - sanitation revenue			108 922	87 084	-	8 716	23 592	21 771	1 821	8%	88 905
Service charges - refuse revenue			-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			2 504	3 500	-	2 342	2 372	875	1 497	171%	4 997
Interest earned - external investments			6 827	12 540	-	691	1 416	3 135	(1 718)	-55%	10 821
Interest earned - outstanding debtors			43 572	-	-	3 783	11 493	-	11 493	#DIV/0!	11 493
Dividends received			-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits			(4)	-	-	-	-	-	-	-	-
Licences and permits			23	-	-	-	-	-	-	-	-
Agency services			-	-	-	-	-	-	-	-	-
Transfers and subsidies			592 512	593 848	-	717	223 707	148 462	75 245	51%	669 093
Other revenue			12 900	91 640	-	109	1 709	22 910	(21 201)	-93%	70 440
Gains			1 339	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)			1 100 652	1 203 406	-	42 583	332 541	300 851	31 689	11%	1 235 095
Expenditure By Type											
Employee related costs			415 880	403 418	-	31 541	111 313	100 855	10 458	10%	413 876
Remuneration of councillors			9 719	10 650	-	821	2 431	2 663	(232)	-9%	10 418
Debt impairment			297	95 011	-	334	16 170	23 753	(7 582)	-32%	87 428
Depreciation & asset impairment			219 958	220 272	-	18 276	18 295	55 068	(36 773)	-67%	183 499
Finance charges			17 815	12 644	-	1 658	3 826	3 161	665	21%	13 309
Bulk purchases - electricity			151 051	-	-	-	-	-	-	-	-
Inventory consumed			17 277	146 117	-	13 653	24 798	36 529	(11 731)	-32%	134 386
Contracted services			209 440	158 502	-	9 512	26 163	39 626	(13 462)	-34%	145 040
Transfers and subsidies			17 914	20 070	-	1 439	1 439	5 017	(3 579)	-71%	16 491
Other expenditure			196 372	262 330	-	16 211	58 748	65 582	(6 835)	-10%	255 495
Losses			7 983	20 204	-	(500)	(865)	5 051	(5 916)	-117%	14 288
Total Expenditure			1 263 706	1 349 217	-	92 944	262 317	337 304	(74 987)	-22%	1 274 230
Surplus/(Deficit)			(163 053)	(145 811)	-	(50 362)	70 223	(36 453)	106 676	(0)	(39 135)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			242 335	285 098	-	7 499	33 494	71 274	(37 781)	(0)	247 317
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			79 282	139 286	-	(42 862)	103 717	34 822			208 182
Taxation			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			79 282	139 286	-	(42 862)	103 717	34 822			208 182
Attributable to minorities			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			79 282	139 286	-	(42 862)	103 717	34 822			208 182
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year			79 282	139 286	-	(42 862)	103 717	34 822			208 182

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) - M03 September

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		6 320 897	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		590	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		384 048	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		1 976 300	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	8 681 834	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	36 450	-	-	1 562	9 113	(7 551)	-83%	28 899
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		-	-	-	-	(6)	-	(6)	#DIV/0!	(6)
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		-	140	-	-	-	-	-	-	140
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		-	212 593	-	841	(26 784)	53 148	(79 932)	-150%	132 661
Vote 14 - Waste Water Management		-	84 505	-	1 733	50 296	21 126	29 170	138%	113 675
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	333 687	-	2 574	25 068	83 387	(58 319)	-70%	275 368
Total Capital Expenditure		8 681 834	333 687	-	2 574	25 068	83 387	(58 319)	-70%	275 368
Capital Expenditure - Functional Classification										
Governance and administration		6 320 897	36 450	-	-	1 562	9 113	(7 551)	-83%	28 899
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		6 320 897	36 450	-	-	1 562	9 113	(7 551)	-83%	28 899
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		590	-	-	-	(6)	-	(6)	#DIV/0!	(6)
Planning and development		590	-	-	-	(6)	-	(6)	#DIV/0!	(6)
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		2 360 348	297 098	-	2 574	23 513	74 274	(50 762)	-68%	246 336
Energy sources		-	-	-	-	-	-	-	-	-
Water management		384 048	212 593	-	841	(26 784)	53 148	(79 932)	-150%	132 661
Waste water management		1 976 300	84 505	-	1 733	50 296	21 126	29 170	138%	113 675
Waste management		-	-	-	-	-	-	-	-	-
Other		-	140	-	-	-	-	-	-	140
Total Capital Expenditure - Functional Classification	3	8 681 834	333 548	-	2 574	25 068	83 387	(58 319)	-70%	275 368
Funded by:										
National Government		425 221	295 098	-	2 025	(18 782)	73 774	(92 557)	-125%	202 541
Provincial Government		12 174	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	6	437 395	295 098	-	2 025	(18 782)	73 774	(92 557)	-125%	202 541
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		8 244 439	38 450	-	549	43 850	9 613	34 238	356%	72 688
Total Capital Funding		8 681 834	333 548	-	2 574	25 068	83 387	(58 319)	-70%	275 229

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.

6.4 STATEMENT FINANCIAL POSITION

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M03 September

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		13 579	125 415	–	21 989	126 501
Call investment deposits		76 172	–	–	106 784	106 784
Consumer debtors		490 411	342 843	–	456 887	742 590
Other debtors		6 531	51 512	–	21 835	64 762
Current portion of long-term receivables		7 792	12 502	–	3 197	13 615
Inventory		10 084	12 939	–	19 823	30 606
Total current assets		604 568	545 211	–	630 515	1 084 858
Non current assets						
Long-term receivables		6 356	2 272	–	5 445	7 338
Investments		0	–	–	(24)	(24)
Investment property		43 555	43 216	–	34 206	70 220
Investments in Associate		–	–	–	–	–
Property, plant and equipment		3 584 551	3 431 726	–	3 810 485	6 670 256
Biological		–	–	–	–	–
Intangible		4 830	6 357	–	4 358	9 656
Other non-current assets		0	–	–	0	0
Total non current assets		3 639 292	3 483 571	–	3 854 470	6 757 446
TOTAL ASSETS		4 243 861	4 028 783	–	4 484 985	7 842 304
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		9 853	14 508	–	8 529	20 619
Consumer deposits		21 888	–	–	21 809	21 809
Trade and other payables		706 484	325 965	–	629 058	900 695
Provisions		67 634	35 191	–	71 080	100 406
Total current liabilities		805 858	375 664	–	730 476	1 043 529
Non current liabilities						
Borrowing		45 995	40 176	–	44 577	78 056
Provisions		27 215	37 181	–	36 242	67 226
Total non current liabilities		73 211	77 357	–	80 818	145 282
TOTAL LIABILITIES		879 069	453 020	–	811 294	1 188 811
NET ASSETS	2	3 364 792	3 575 763	–	3 673 691	6 653 493
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 364 791	3 575 763	–	3 759 427	6 762 444
Reserves		0	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3 364 792	3 575 763	–	3 759 427	6 762 444

The statement of financial position indicates the actuals to-date of the assets and liabilities of the municipality for the period ended 30 september 2021.

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

CUSTOMER TYPE AGE ANALYSIS FOR THE MONTH ENDING 30 SEPTEMBER 2021

	0_30Days	31_60Days	61_90Days	91_120Days	121_150Days	151_180Days	181_365Days	366_XDays	TotalAgeing
Business	11 748 843.13	5 331 416.14	3 866 903.02	10 043 629.33	3 350 306.64	3 206 297.21	16 617 169.87	71 737 169.15	125 901 734.49
Departmental Account	3 797 277.33	-728 186.66	1 949 399.86	1 913 323.24	1 343 043.29	730 874.46	5 030 700.43	15 195 429.17	29 231 861.12
Private Individual	25 510 721.25	21 922 528.93	18 838 363.19	18 915 850.22	19 080 760.35	16 444 928.48	89 832 941.34	472 234 085.95	682 780 179.97
Ugu District Municipality	20506.91	20919.2	301936.56	60724.71	14144.57	-6941.45	17779.16	590449.06	1027982.34
Grand Total	41 077 348.62	26 546 677.61	24 956 602.63	30 933 527.50	23 788 254.85	20 375 158.70	111 498 590.80	559 757 133.33	838 941 757.92

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								
Exclude Zero Balances						Report Date:			30-Sep-21
Accounts Payable Age Analysis									Page 1 of 4
Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current		Balance

MAAA0441840 (16 TWELVE SECURITY AND PROJECTS)							30 775.00	30 775.00
MAAA0150653 (A2QG SOLUTIONS)			14 950.00	513 440.50				528 390.50
MAAA0648746 (ABI SUPPLIERS)				13 590.00				13 590.00
MAAA0543518 (ABSA VEHICLE MANAGEMENT SOLUTIONS)			-1.55			-0.50	-1 631 223.11	-1 631 242.18
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
MAAA0084179 (AMADUDENI TRADING)							77 311.21	77 311.21
MAAA0037605 (AMAZIM-ZIM SECURITY SERVICES AND PRIVATE INVESTIGA)							28 412.82	28 412.82
MAAA1066321 (AMPERE ELECTRIC)							7 300.00	7 300.00
MAAA0232356 (ANIX TRADING 416)						40 545.58		40 545.58
MAAA0155136 (APPLEH NANDIE TRADING AND PROJECTS)							428 647.04	428 647.04
MAAA0000492 (AQUA TRANSPORT AND PLANT HIRE)				7 145 219.10				7 145 219.10
MAAA0016851 (ARCH ACTUARIAL CONSULTING)							17 595.00	17 595.00
MAAA0605857 (ARD AUTO)							227 802.21	227 802.21
ASI003 (ASISBONGI TRADING)				889 510.00				889 510.00
MAAA0948262 (AT MPUNGOSE AND DLAMINI)						26 853.08		26 853.08
MAAA0226391 (AUTO JUNCTION FITMENT CENTRE)							24 424.99	24 424.99
MAAA0235654 (AUTOCHK)				357 514.00		87 487.56	70 588.11	515 589.67
MAAA0105877 (AVERT PEST)							13 973.87	13 973.87
MAAA0100112 (B C INDUSTRIAL AND ENGINEERING SUPPLIES)							203 759.19	203 759.19
BAB002 (BABCOCK AFRICA SERVICES)						832 063.51		832 063.51
MAAA0006668 (BEARING MAN GROUP)						48 824.40		48 824.40
MAAA0785698 (BG WUSHE FAMILY TRUST)							135 600.00	135 600.00
MAAA0459164 (BHANGABHANGA ENGINEERING SERVICES)							58 831.13	58 831.13
MAAA0672796 (BIKYO TRADING)							196 275.78	196 275.78
MAAA0562006 (BOKOHARAMA CONSTRUCTION)							176 000.14	176 000.14
MAAA0090550 (BONAKUDE CONSULTING)							167 889.65	167 889.65
MAAA0009419 (BRAINWAVE PROJECTS 2102)							167 460.00	167 460.00

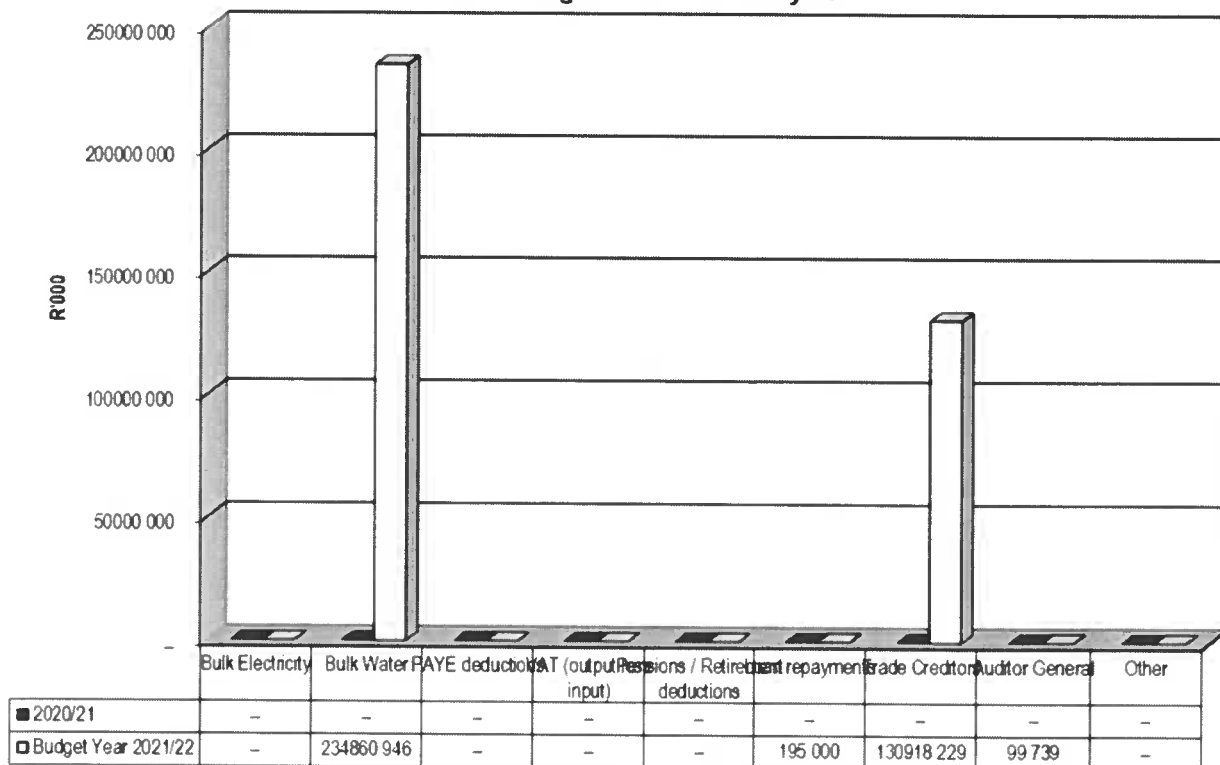
Accounts Payable Age Analysis								
UGU DISTRICT MUNICIPALITY								
Exclude Zero Balances								30-Sep-21
Accounts Payable Age Analysis								Page 1 of 4
Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
MAAA0379257 (BRIAN THOMPSON AND BROTHERS)				70 225.64		175 556.64	3 950.52	249 732.80
MAAA0206795 (C M E PROPERTIES)						232 693.88	89 257.83	321 951.71
MAAA0361871 (CASWELL INDUSTRIES)				3 680.00				3 680.00
MAAA0082293 (CCG SYSTEMS)					83 087.50		46 420.67	129 508.17
MAAA0084336 (CHIM VUWANI COMPUTER SOLUTIONS (KZN))							8 504.25	8 504.25
MAAA0670363 (CONMAR HORTICULTURE)							257 801.25	257 801.25
MAAA0053828 (CONTAINER CONVERSIONS)				3 128.00	3 128.00			6 256.00
MAAA0716361 (CPL GROUP)				89 461.82				89 461.82
MAAA0175405 (CTP)				7 176.00	9 687.60	21 759.84	23 060.21	61 683.65
MAAA0110317 (DATACENTRIX(PTY) LTD)							2 456.25	2 456.25
MAAA0312291 (DEMCO ENGINEERING)						8 280.00		8 280.00
MAAA0004045 (DIYA VALVES INTERNATIONAL)							8 544.50	8 544.50
MAAA0850636 (DRS AUTO)				376 846.61		78 253.28	1 630.13	456 730.02
MAAA0093799 (DUMMY AND THEMBY TRADING AND PROJECTS)							380 213.71	380 213.71
MAAA0206948 (DYNAMO-DUCK TRADING AND PROJECTS 192)				333 010.10			77 311.21	410 321.31
MAAA0140586 (EASY DRAIN)				2 224 932.52				2 224 932.52
MAAA0323979 (EBEKEZELA CONSTRUCTION)				462 435.00				462 435.00
MAAA0067652 (EKHWESI BUSINESS SOLUTIONS)							3 169.40	3 169.40
MAAA0515198 (ELENA RAMPERSAD)				20 264.78				20 264.78
MAAA0051301 (EMHLUNGWINI TRADING AND CONSTRUCTION)				57 572.92		76 530.50	49 085.74	183 189.16
MAAA0324607 (ESKOM HOLDINGS)							10 389 760.34	10 389 760.34
MAAA0100489 (Ethekwini Metropolitan Municipality)	14 886 488.54	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
MAAA0537484 (EZIKAMSHALAZA TRADING AND PROJECTS)				2 178 424.00				2 178 424.00
MAAA0165185 (FIDALIO)				14 456.26				14 456.26
MAAA0103260 (FISTA MTEEBO SUPPLIERS)							29 250.00	29 250.00
MAAA0075944 (FULL SWING TRADING 982)			2.55				8 970.10	8 972.65
MAAA0086910 (G4S CASH SOLUTIONS (SA))						16 228.80	16 228.80	32 457.60
MAAA0626398 (GENJI OPERATIONAL DEVELOPMENTS)							3 881.25	3 881.25
GRE001 (GREGORY LARRY SEETHAL)						29 720.69		29 720.69

Accounts Payable Age Analysis								
UGU DISTRICT MUNICIPALITY								
Exclude Zero Balances					Report Date:			30-Sep-21
Accounts Payable Age Analysis								Page 1 of 4
Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
MAAA0143830 (GREYS IN CONTROL SECURITY CLEANING AND GENERAL MAI)				19 479.78			11 059.48	30 539.26
MAAA0215762 (HALALASIZWE)				5 976 570.70				5 976 570.70
MAAA0331000 (HIBISCUS PANELBEATERS)							5 000.00	5 000.00
MAAA0407716 (HIDROSTAL S A)				168 994.80		187 910.00		356 904.80
MAAA0090672 (Home Affairs - Government Printing Works)				14 123.20				14 123.20
MAAA0462842 (HUBENGE GROUP)				29 612.50				29 612.50
MAAA0490744 (IFIX BUSINESS SOLUTIONS)							8 625.00	8 625.00
MAAA0381211 (ILLOVO SUGAR (SOUTH AFRICA))				410 769.60				410 769.60
MAAA0159901 (IMPROCHEM)							189 750.00	189 750.00
MAAA0139432 (INDWE RISK SERVICES)				2 500.00		2 500.00		5 000.00
MAAA0446481 (Ingonyama Trust Board)	204 529.38			222 989.46				427 518.84
MAAA0454547 (INGWE CIVILS AND CONSTRUCTION)						412 326.37	-335 015.16	77 311.21
MAAA0712968 (ISIPHO CAPITAL MOTORS)							383 875.88	383 875.88
MAAA0296868 (ITHEMBA LEMPUMELELO CONSTRUCTION)				52 515.00				52 515.00
MAAA0339958 (ITHUNZI PROTECTION SERVICES)				1 778 350.81				1 778 350.81
MAAA0382898 (K2015202211 (SOUTH AFRICA))							3 991.28	3 991.28
MAAA0151679 (KFC PIPES AND FITTINGS)							6 097.42	6 097.42
MAAA0155652 (KHANYA AFRICA NETWORKS)			133 283.49					133 283.49
MAAA0959687 (KHWISHIZA PROJECTS)						39 500.00	147 000.00	186 500.00
MAAA0183115 (KLOMAC ENGINEERING)							653 817.67	653 817.67
MAAA0171795 (KSB PUMPS AND VALVES)				75 090.98				75 090.98
MAAA0027672 (LABWARE AFRICA)							142 312.27	142 312.27
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						77 311.21	5 627 885.09
MAAA0501075 (LOT 246 PORT SHEPSTONE PROPERTY)				162 840.00	162 841.10		162 841.10	488 522.20
MAAA0596557 (LUBELU INVESTMENTS)							392 322.50	392 322.50
Sage 200 Evolution (Registered to Ugu District Municipality)								15/10/2021 10:21:54
MAAA0318744 (M J TRACTOR REPAIRS AND SALES)				453 593.93	44 234.54	32 810.83	491 906.19	1 022 545.49
MAAA0516627 (MAC TOOL CENTRE)		1 538.70						1 538.70
MAAA0052784 (MACALA FUZE DEVELOPMENT)							77 311.21	77 311.21
MAAA0827566 (MADEKEZA)							73 500.00	73 500.00
MAAA0153345 (MAGNETIC AND SUBMERSIBLE PUMPS)							251 986.85	251 986.85
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	28 970.00	57 670.00
MAAA0138471 (MCMILLION LOGISTICS AND PROJECTS)	1 925 419.61		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

Accounts Payable Age Analysis								
UGU DISTRICT MUNICIPALITY								
Exclude Zero Balances					Report Date:			30-Sep-21
Accounts Payable Age Analysis								Page 1 of 4
Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
MAAA0022370 (MERCK)				19 669.60				19 669.60
MAAA0005915 (METSU CHEM INTERNATIONAL)							63 228.15	63 228.15
MAAA0271564 (MFAKUCEBA TRADING AND PROJECTS)				79 917.00				79 917.00
MAAA0206978 (MIKIETA CONSTRUCTION)	2 073 911.31			634 047.99				2 707 959.30
MAAA0903380 (MISHKAS WE MOVE ART MEDIA)							66 000.00	66 000.00
MAAA0541904 (MKHEWULE (PTY) LTD)				762 709.00				762 709.00
MAAA0304040 (MLONDI 2003 PROJECTS)				1 006 030.78				1 006 030.78
MAAA0927463 (MPHO MOLOYI)				347 139.00				347 139.00
MPH001 (MPHO MOLOYI)				762 727.62				762 727.62
MAAA0231736 (MTHOBONGA ENTERPRISE)					252 834.26			252 834.26
MAAA0219466 (MZANZI LDK TRADING)				2 082 115.94				2 082 115.94
NATA0001 (NATAL RECOVERY)				15 222.32				15 222.32
MAAA0826776 (NAZEER RASHID DADA)	5 630.00							5 630.00
MAAA0167304 (NCP CHLORCHEM)							231.73	231.73
MAAA0472136 (NEW HORIZON WELDING WORKS)				309 810.00				309 810.00
MAAA0457044 (NOMALI MO1 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
MAAA0488748 (ONE TIME DISASTER MANAGEMENT SOLUTIONS)							187 500.00	187 500.00
MAAA0113355 (PAMPALLY TRADING)				23 345.00			8 866.50	32 211.50
MAAA0079104 (PAWACONS)						976 138.48		976 138.48
MAAA0141513 (PHANDU COMMUNICATIONS)					589 339.44			589 339.44
MAAA0012692 (PLUS1X 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	-499 228.94	975 154.22
MAAA0508883 (REHANA AMOD MOTALA)				136 584.95				136 584.95
MAAA0968626 (RUSENZA HOLDINGS)						197 765.00	38 860.00	236 625.00
MAAA0244625 (SANARTH)				6 543.01				6 543.01
MAAA1004384 (SETH BUSINESS ENTERPRISE)						35 500.00		35 500.00
MAAA0160648 (Shepstone And Wylie Trust ACC)				1 262.47			25 635.34	26 897.81
MAAA0166846 (SIMPLY IT AND NEXTGEN TECHNOLOGY)				70 714.65		13 110.00	13 348.05	97 172.70
MAAA0482143 (SIYA BONGA CONSTRUCTION)	527 010.27			3 443 104.99				3 970 115.26
MAAA0304521 (SIYAMISANA 28)	578 146.89							578 146.89
MAAA0076566 (SOUTH AFRICAN BROADCASTING CORPORATION)							30 395.50	30 395.50
MAAA0289262 (South African Local Government Association)						3 037 972.94		3 037 972.94
MAAA0824633 (SOUTH COAST TRUCK CENTRE)							144 348.59	144 348.59
MAAA0075525 (SUID-AFRIKAANSE POSKANTOOR)						1 476.00	191 807.46	193 283.46
MAAA0105351 (SUPER T TRADING)							195 000.00	195 000.00
MAAA0378773 (TEE-CEE COMMUNICATIONS)							175 000.00	175 000.00
MAAA0345189 (TELEPAGE)	-193 217.19	-5 401.78	-5 401.78	238 971.32	-11 023.57	-100 191.64	91 370.94	15 106.30
MAAA0499541 (TETRAFULL 1097)					73 755.25			73 755.25
MAAA0015694 (THE DOCUMENT WAREHOUSE)							99 360.00	99 360.00
MAAA0461582 (THE MVS TRADING)						78 000.00		78 000.00

Accounts Payable Age Analysis								
UGU DISTRICT MUNICIPALITY								
Exclude Zero Balances								30-Sep-21
Accounts Payable Age Analysis								Page 1 of 4
Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
MAAA0038541 (THIYANE CONTRACTORS)							277 765.25	277 765.25
MAAA0389868 (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)			10 679 937.05	2 893 312.35				13 573 249.40
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 (Umgeni Water)	210 856 392.34	1 134 653.45	44 448.19	19 840 232.76		1 258 599.91	1 726 620.75	234 860 947.40
MAAA0216485 (UYAPO ENGINEERING PROJECTS)							670 512.79	670 512.79
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 KANDHAI)						115 851.00	99 480.06	215 331.06
MAAA0028747 (VOLKSWAGEN OF SOUTH AFRICA)				422 238.60				422 238.60
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
MAAA0131256 (WILDFIRE TRADING 396)							77 311.21	77 311.21
MAAA0215479 (ZAMA ZAMA ENGINEERING MANUFACTURERS)							77 311.21	77 311.21
MAAA0833224 (ZAMATHOMBENI TRADING)							26 800.00	26 800.00
MAAA0095034 (ZINGEZETHU TRADING AND PROJECTS 44)							202 400.00	202 400.00
Total:	242 453 550.77	2 526 970.73	14 759 593.43	75 255 691.90	1 555 070.67	8 378 605.68	18 563 506.68	363 492 989.86
% of Balance:	66.70	0.70	4.06	20.70	0.43	2.31	5.11	

Chart C5 Aged Creditors Analysis



3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality	Q1													
FNB Investment						0	0			45 000	-	(25 000)	-	20 000
First National Bank										94	-	-	-	94
NEDBank										15 000	-	(15 000)	-	-
Investec										20 000	-	(15 000)	-	5 000
ABSA Bank CALL MIG										21 891	-	(7 631)	-	14 261
STD Investment										30 000	-	-	-	30 000
ABSA Bank CALL						0	0			4 507	-	-	6 474	10 981
Jazz						0	0			-	-	-	-	-
ABSA						0	0			0	-	-	-	0
										-	-	-	-	-
										-	-	-	-	-
Municipality sub-total										136 493	-	(62 631)	6 474	80 337
Entities														
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									136 493	-	(62 631)	6 474	80 337

4. ALLOCATION AND GRANTS RECEIPTS AND EXPENDITURE

UGU DISTRICT MUNICIPALITY

GRANTS REGISTER

30 September 2021

NO.	DETAILS	Balance as	Total Income	Total Exp	Balance as at	Responsible	Funder/
		44 378.00	44 469.00	44 469.00	44 469.00	Person	Sponsor
A1	Finance Management Grant	0.00	-1 750 000.00	189 678.49	-1 560 321.51	GM: TR	DPLG
A2	Rural Transport Services	-1 748 918.51	-1 905 000.00	0.00	-3 653 918.51	GM: WS	DTRANSPORT
A3	Expanded Public Works Programme	0.00	-903 000.00	677 159.34	-225 840.66	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	0.00	-10 000 000.00	4 990 554.11	-5 009 445.89	GM: WS	DPLG
A5	District Growth and Development Summit	-14 379.80	0.00	0.00	-14 379.80	OMM	COGTA
A6	Development Planning Shared Services	-522 595.50	0.00	138 735.82	-383 859.68	OMM	COGTA
A7	Disaster Recovery Grant	-1 903 057.40	0.00	0.00	-1 903 057.40	GM: CS	COGTA
A8	Shared Legal Services Grant	-1 000 000.00	0.00	0.00	-1 000 000.00	OMM	COGTA
A9	Water Intervention-Malangen pumpstation	-75 001.65	0.00	0.00	-75 001.65	GM: WS	COGTA
A10	Municipal Systems Improvement Grant	0.00	0.00	0.00	0.00	GM: CS	DPLG
A11	Mig Projects	0.00	-21 568 000.00	21 568 000.00	0.00	GM: WS	DPLG
A12	Equitable Shares	0.00	-218 485 000.00	131 091 000.00	-87 394 000.00	GM: WS	DPLG
	Total Unspent Grant /Subsidies	-5 263 952.86	-254 611 000.00	158 655 127.76	-101 219 825.10		

5. COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration R thousands	Ref	2020/21	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2021/22				Full Year Forecast
		Audited Outcome				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	-	637	1 880	1 223	(657)	-54%	5 548
Pension and UIF Contributions		-	262	-	-	-	65	65	100%	196
Medical Aid Contributions		-	221	-	-	-	55	55	100%	166
Motor Vehicle Allowance		-	2 789	-	-	-	697	697	100%	2 092
Cellphone Allowance		-	738	-	-	-	185	185	100%	554
Housing Allowances		-	1 706	-	-	-	426	426	100%	1 279
Other benefits and allowances		2 211	42	-	184	551	11	(540)	-5107%	583
Sub Total - Councillors		9 719	10 680	-	821	2 431	2 063	(232)	-9%	10 418
% Increase			9.8%							7.2%
Senior Managers of the Municipality										
Basic Salaries and Wages		613	13 623	-	51	531	3 406	2 875	84%	10 748
Pension and UIF Contributions		135	940	-	11	42	235	193	82%	747
Medical Aid Contributions		54	-	-	4	12	-	(12)	#DIV/0!	12
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		51	230	-	-	-	57	57	100%	172
Motor Vehicle Allowance		332	233	-	38	115	58	(56)	-96%	289
Cellphone Allowance		12	161	-	1	3	40	37	93%	124
Housing Allowances		2	-	-	0	1	-	(1)	#DIV/0!	1
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	-	106	703	3 797	(3 094)	-81%	12 093
% Increase			1038.6%							806.6%
Other Municipal Staff										
Basic Salaries and Wages		260 011	266 180	-	19 767	78 489	67 045	(11 444)	-17%	279 623
Pension and UIF Contributions		41 795	43 791	-	3 356	9 833	10 948	1 115	10%	42 676
Medical Aid Contributions		16 991	18 911	-	1 402	4 210	4 728	518	11%	18 393
Overtime		44 198	29 579	-	2 938	7 673	7 395	(278)	-4%	29 857
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 439	10 373	-	785	2 412	2 593	182	7%	10 191
Cellphone Allowance		2 801	2 891	-	227	689	723	34	5%	2 857
Housing Allowances		1 844	1 845	-	143	434	461	28	6%	1 817
Other benefits and allowances		10 361	6 926	-	1 003	2 693	1 731	(962)	-56%	7 888
Payments in lieu of leave		4 788	3 270	-	1 672	3 435	817	(2 617)	-320%	5 867
Long service awards		2 176	1 917	-	144	697	479	(217)	-45%	2 134
Post-retirement benefit obligations		8 292	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		402 696	387 682	-	31 436	110 563	96 921	(13 642)	14%	401 324
% Increase			-3.7%							-0.3%
Total Parent Municipality		413 748	413 818	-	32 362	113 687	103 360	10 317	10%	423 835
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		493	549	-	-	-	-	-	-	549
Pension and UIF Contributions		8	-	-	-	-	-	-	-	-
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		501	549	-	-	-	-	-	-	549
% Increase			9.6%							9.6%
Senior Managers of Entities										
Basic Salaries and Wages		5 549	-	-	-	-	-	-	-	-
Pension and UIF Contributions		93	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		45	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		360	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		68	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		6 116	-	-	-	-	-	-	-	-
% Increase										
Other Staff of Entities										
Basic Salaries and Wages		4 504	-	-	-	-	-	-	-	-
Pension and UIF Contributions		238	-	-	-	-	-	-	-	-
Medical Aid Contributions		165	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		341	-	-	-	-	-	-	-	-
Cellphone Allowance		33	-	-	-	-	-	-	-	-
Housing Allowances		8	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		(57)	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		5 233	-	-	-	-	-	-	-	-
% Increase										
Total Municipal Entities		11 850	549	-	-	-	-	-	-	549
TOTAL SALARY, ALLOWANCES & BENEFITS		425 699	414 068	-	32 362	113 687	103 360	10 317	10%	424 385
% Increase			-2.7%							-0.3%
TOTAL MANAGERS AND STAFF		415 379	402 888	-	31 541	111 286	100 717	10 569	10%	413 417

6. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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		332 056	414 793	-	26 225	68 250	103 698	(35 448)	-34%	379 345
Service charges - sanitation revenue		108 922	87 084	-	8 716	23 592	21 771	1 821	8%	88 905
Service charges - refuse revenue		-	-	-	-	-	-	-		-
Rental of facilities and equipment		2 504	3 500	-	2 342	2 372	875	1 497	171%	4 997
Interest earned - external investments		6 827	12 540	-	691	1 416	3 135	(1 718)	-55%	10 821
Interest earned - outstanding debtors		43 572	-	-	3 783	11 493	-	11 493	#DIV/0!	11 493
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		(4)	-	-	-	-	-	-		-
Licences and permits		23	-	-	-	-	-	-		-
Agency services		-	-	-	-	-	-	-		-
Transfers and subsidies		592 512	593 848	-	717	223 707	148 462	75 245	51%	669 093
Other revenue		12 900	91 640	-	109	1 709	22 910	(21 201)	-93%	70 440
Gains		1 339	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		1 100 652	1 203 406	-	42 583	332 541	300 851	31 689	11%	1 235 095
Expenditure By Type										
Employee related costs		415 880	403 418	-	31 541	111 313	100 855	10 458	10%	413 876
Remuneration of councillors		9 719	10 650	-	821	2 431	2 663	(232)	-9%	10 418
Debt impairment		297	95 011	-	334	16 170	23 753	(7 582)	-32%	87 428
Depreciation & asset impairment		219 958	220 272	-	18 276	18 295	55 068	(36 773)	-67%	183 499
Finance charges		17 815	12 644	-	1 658	3 826	3 161	665	21%	13 309
Bulk purchases - electricity		151 051	-	-	-	-	-	-		-
Inventory consumed		17 277	146 117	-	13 653	24 798	36 529	(11 731)	-32%	134 386
Contracted services		209 440	158 502	-	9 512	26 163	39 626	(13 462)	-34%	145 040
Transfers and subsidies		17 914	20 070	-	1 439	1 439	5 017	(3 579)	-71%	16 491
Other expenditure		196 372	262 330	-	16 211	58 748	65 582	(6 835)	-10%	255 495
Losses		7 983	20 204	-	(500)	(865)	5 051	(5 916)	-117%	14 288
Total Expenditure		1 263 706	1 349 217	-	92 944	262 317	337 304	(74 987)	-22%	1 274 230
Surplus/(Deficit)		(163 053)	(145 811)	-	(50 362)	70 223	(36 453)	106 676	(0)	(39 135)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		242 335	285 098	-	7 499	33 494	71 274	(37 781)	(0)	247 317
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		79 282	139 286	-	(42 862)	103 717	34 822			208 182
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		79 282	139 286	-	(42 862)	103 717	34 822			208 182
Attributable to minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		79 282	139 286	-	(42 862)	103 717	34 822			208 182
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		79 282	139 286	-	(42 862)	103 717	34 822			208 182

7. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M03 September

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		344	260	-	-	-	65	65	100%	195
Interest earned - outstanding debtors		9	-	-	-	-	-	-		-
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licences and permits		-	-	-	-	-	-	-		-
Agency services		-	-	-	-	-	-	-		-
Transfers and subsidies		23 818	21 651	-	-	-	5 413	5 413	100%	16 238
Other revenue		6 454	6 838	-	-	-	1 710	1 710	100%	5 129
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		30 625	28 749	-	-	-	7 187	(7 187)	-100%	21 562
Expenditure By Type										
Employee related costs		11 850	-	-	-	-	-	-		-
Remuneration of councillors		-	-	-	-	-	-	-		-
Debt impairment		44	11	-	-	-	3	3	100%	8
Depreciation & asset impairment		178	272	-	-	-	68	68	100%	204
Finance charges		128	186	-	-	-	46	46	100%	139
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		2 193	1 012	-	-	-	253	253	100%	759
Contracted services		3 297	3 249	-	-	-	812	812	100%	2 437
Transfers and subsidies		-	-	-	-	-	-	-		-
Other expenditure		4 868	11 773	-	-	-	2 943	2 943	100%	8 830
Losses		61	4	-	-	-	1	1	100%	3
Total Expenditure		22 619	16 508	-	-	-	4 127	(4 127)	-100%	12 381
Surplus/(Deficit)		8 006	12 242	-	-	-	3 060	(3 060)	-100%	9 181
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		8 006	12 242	-	-	-	3 060	(3 060)	-100%	9 181
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		8 006	12 242	-	-	-	3 060	(3 060)	-100%	9 181

8. CAPITAL PROGRAMME PERFORMANCE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

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		6 320 897	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		590	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		384 048	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		1 976 300	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	8 681 834	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	36 450	-	-	1 562	9 113	(7 551)	-83%	28 899
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		-	-	-	-	(6)	-	(6)	#DIV/0!	(6)
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		-	140	-	-	-	-	-	-	140
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		-	212 593	-	841	(26 784)	53 148	(79 932)	-150%	132 661
Vote 14 - Waste Water Management		-	84 505	-	1 733	50 296	21 126	29 170	138%	113 675
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	333 687	-	2 574	25 068	83 387	(58 319)	-70%	275 368
Total Capital Expenditure		8 681 834	333 687	-	2 574	25 068	83 387	(58 319)	-70%	275 368
Capital Expenditure - Functional Classification										
Governance and administration		6 320 897	36 450	-	-	1 562	9 113	(7 551)	-83%	28 899
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		6 320 897	36 450	-	-	1 562	9 113	(7 551)	-83%	28 899
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		590	-	-	-	(6)	-	(6)	#DIV/0!	(6)
Planning and development		590	-	-	-	(6)	-	(6)	#DIV/0!	(6)
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		2 360 348	297 098	-	2 574	23 513	74 274	(50 762)	-68%	246 336
Energy sources		-	-	-	-	-	-	-	-	-
Water management		384 048	212 593	-	841	(26 784)	53 148	(79 932)	-150%	132 661
Waste water management		1 976 300	84 505	-	1 733	50 296	21 126	29 170	138%	113 675
Waste management		-	-	-	-	-	-	-	-	-
Other		-	140	-	-	-	-	-	-	140
Total Capital Expenditure - Functional Classification	3	8 681 834	333 548	-	2 574	25 068	83 387	(58 319)	-70%	275 368
Funded by:										
National Government		425 221	295 098	-	2 025	(18 782)	73 774	(92 557)	-125%	202 541
Provincial Government		12 174	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	6	437 395	295 098	-	2 025	(18 782)	73 774	(92 557)	-125%	202 541
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		8 244 439	38 450	-	549	43 850	9 613	34 238	356%	72 688
Total Capital Funding		8 681 834	333 548	-	2 574	25 068	83 387	(58 319)	-70%	275 229

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 Reporting 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: M03 September ▼

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 - M03 September

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	-	1	8	36	(0)	-78%	5
Transfers recognised - operational	12,368	9,656	-	914	2,888	2,414	0	20%	3,657
Other own revenue	221	318	-	3	27	80	(0)	-66%	11
Total Revenue (excluding capital transfers and contributions)	12,661	10,117	-	918	2,923	2,529	394	0	3,672
Employee costs	5,514	5,767	-	277	832	1,442	(610)	(0)	3,327
Remuneration of Board Members	660	837	-	54	200	209	(9)	(0)	799
Depreciation and asset impairment	55	57	-	5	14	14	0	0	57
Finance charges	128	186	-	-	-	46	(46)	(0)	-
Materials and bulk purchases	-	-	-	-	-	-	-		-
Transfers and grants	-	-	-	-	-	-	-		-
Other expenditure	5,373	3,271	-	336	1,133	818	315	0	4,533
Total Expenditure	11,730	10,117	-	672	2,179	2,529	(350)	(0)	8,717
Surplus/(Deficit)	931	(0)	-	246	744	(0)	744	(622,467)	(5,044)
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)	-	246	744	(0)	744	(622,467)	(5,044)
Taxation	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	931	(0)	-	246	744	(0)	744	(622,467)	(5,044)
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	-		3,810				-
Total non current assets	9,619	10,087	-		9,604				-
Total current liabilities	7,600	4,550	-		7,423				-
Total non current liabilities	-	-	-		-				-
Community wealth/Equity	5,596	9,872	-		5,991				-
Cash flows									
Net cash from (used) operating	(339)	(0)	-	389	(1,140)	-	(1,140)	#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	389	(1,140)	-	(1,140)	#DIV/0!	2,412

Ugu South Coast Development Agency - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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									
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	27	79	(51)	-65.3%	11
Interest earned - external investments	72	143		1	8	36	(28)	-77.9%	5
Interest earned - outstanding debtors						-	-		-
Dividends received						-	-		-
Fines, penalties and forfeits						-	-		-
Licences and permits						-	-		-
Agency services						-	-		-
Transfers and subsidies	12,368	9,656		914	2,888	2,414	474	19.6%	3,657
Other revenue	9	3		-	-	1	(1)	-100.0%	-
Gains						-	-		
Total Revenue (excluding capital transfers and contributions)	12,661	10,117	-	918	2,923	2,529	394	15.6%	3,672
Expenditure By Type									
Employee related costs	5,514	5,767		277	832	1,442	(610)	-42.3%	3,327
Remuneration of Directors	660	837		54	200	209	(9)	-4.5%	799
Debt impairment						-	-		-
Depreciation & asset impairment	55	57		5	14	14	0	1.1%	57
Finance charges	128	186			-	46	(46)	-100.0%	-
Bulk purchases						-	-		-
Other materials						-	-		-
Contracted services	3,726	214		167	434	53	380	711.0%	1,734
Transfers and subsidies						-	-		-
Other expenditure	1,647	3,057		169	700	764	(65)	-8.5%	2,798
Losses						-	-		-
Total Expenditure	11,730	10,117	-	672	2,179	2,529	(350)	-13.8%	8,717
Surplus/(Deficit)	931	(0)	-	246	744	(0)	744	#####	(5,044)
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)	-	246	744	(0)	744	#####	(5,044)
Taxation							-		
Surplus/(Deficit) for the year	931	(0)	-	246	744	(0)	744		(5,044)

Ugu South Coast Development Agency - Table F4 Monthly Budget Statement - Financial Position - M03 Septemb

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		810	
Call investment deposits	1,931			66	
Consumer debtors					
Other debtors	1,562	3,181		2,934	
Current portion of long-term receivables					
Inventory					
Total current assets	3,578	4,335	-	3,810	-
Non current assets					
Long-term receivables					
Investments					
Investment property	9,349	9,349		9,349	
Investment in Associate					
Property, plant and equipment	263	584		250	
Biological					
Intangible	6	154		4	
Other non-current assets					
Total non current assets	9,619	10,087	-	9,604	-
TOTAL ASSETS	13,196	14,422	-	13,414	-
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing	4,701	3,000		4,701	
Consumer deposits					
Trade and other payables	2,621	1,550		2,430	
Provisions	278			293	
Total current liabilities	7,600	4,550	-	7,423	-
Non current liabilities					
Borrowing					
Provisions					
Total non current liabilities	-	-	-	-	-
TOTAL LIABILITIES	7,600	4,550	-	7,423	-
NET ASSETS	5,596	9,872	-	5,991	-
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	5,596	9,872		5,991	
Reserves					
TOTAL COMMUNITY WEALTH/EQUITY	5,596	9,872	-	5,991	-

References

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

Ugu South Coast Development Agency - Table F5 Monthly Budget Statement - Cash Flows - M03 September

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									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates							-		
Service charges							-		
Other revenue	212	318		-	94		94	#DIV/0!	
Transfers and Subsidies - Operational	15,191	9,656		1,434	2,310		2,310	#DIV/0!	
Transfers and Subsidies - Capital							-		
Interest	72	143		1	8		8	#DIV/0!	
Dividends							-		
Payments									
Suppliers and employees	(15,686)	(9,932)		(1,046)	(3,551)		(3,551)	#DIV/0!	
Finance charges	(128)	(186)		-	-		-		
Dividends paid							-		
Transfers and Grants							-		
NET CASH FROM/(USED) OPERATING ACTIVITIES	(339)	(0)	-	389	(1,140)	-	(1,140)	#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)	-	389	(1,140)	-	(1,140)	#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	389	(1,140)	-	(1,140)	#DIV/0!	2,412

Ugu South Coast Development Agency - Supporting Table F2 Entity Financial and non-financial indicators - M03 September

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%	0.7%	0.7%
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%	123.9%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves						
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities		47.1%	95.3%	0.0%	51.3%	0.0%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days		47.1%	95.3%	0.0%	51.3%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		26.5%	25.4%	0.0%	11.8%	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%	100.4%	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>Debtors 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%	28.5%	90.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		1.4%	2.4%	0.0%	0.5%	1.6%
<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 - M03 September

R thousands	Detail	NT Code	Current Year 2020/21										Total	Over 1 Year	Bad Debts	
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 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		956							300			23		
	Total By Income Source	2000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group																
	Organs of State	2100		956							300			23		1,278
	Commercial	2200	-							-						-
	Households	2300														-
	Other	2400														-
		2500												1		1
	Total By Customer Group	2600	-	956	-	-	-	-	-	-	300	-	-	23		1,279

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 - M03 September

Detail	NT Code	Current Year 2020/21								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700									-
Auditor General	0800									-
Other	0900	87								87
Total By Customer Type	2600	87	-	-	-	-	-	-	-	87

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 - M03 September

Investments by maturity Name of institution & investment ID R thousands	Current Year 2020/21							
	Period of investment	Type of investment	Expiry date of investment	Accrued interest for the month	Yield %	Market value		
	Months					Begin	Change	End
ABSA Call Account -RASET/NSNP Grant						23		23
ABSA Call Account - Umzumbe River Trails Grant						353	(329)	24
ABSA Call Account - All						19	809	828
Total investments						395		875

Ugu South Coast Development Agency - Supporting Table F6 Entity Board member allowances & staff benefits - M03 September

[illegible]

Accounts Payable Age Analysis

UGU South Coast Tourism (Pty) Ltd

Exclude Zero Balances

Report Date:

2021/09/30

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>
MAR008 (J AND K HOTEL)						0.03		0.03
K007 (KEY SOFTWARE)						(0.75)		(0.75)
O008 (ONE WAY YOUTH OUTREACH)							9 157.50	9 157.50
S040 (SOLLYWOOD FILMS)							5 000.00	5 000.00
TEL001 (TELKOM)						1.37	11 039.90	11 041.27
TMS001 (TMSA & OJC 052019)							(1.00)	(1.00)
ZEL002 (ZELPY 1494)							2.00	2.00
Totals:	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
						0.65	25 198.40	25 199.05
% of Balance:	0.00	0.00	0.00	0.00	0.00	0.00	100.00	

Accounts Receivable Age Analysis

UGU South Coast Tourism (Pty) Ltd

Exclude Zero Balances

Report Date: 2021/09/30

Accounts Receivable Age Analysis

Page 1

<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>
M37 (BODY CORPORATE MARGATE SANDS)						575.00		575.00
G14 (Greatest Catch)						575.00		575.00
T37 (Three Black Dresses)						575.00		575.00
7083 (7057 MMC HEAD OFFICE)						(0.01)	(1 107.00)	(1 107.01)
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
F037 (CANCELED 2022 FM SHAER)						575.00		575.00
S147 (CANCELLED 2022 SALT THERAPY)						575.00		575.00
C25 (CARRIBEAN ESTATES MASTER H/O ASSOC)						575.00		575.00
C26 (C-FREAKS - BOAT TRIPS)						575.00		575.00
C101 (CHEFS ON MARINE)						575.00		575.00
C14 (CHIANTIS SELF CATERING)						575.00		575.00
C07 (CLEARWATER TRAIL CENTRE - S/C ACCOMM.)						575.00		575.00
C102 (COMMUNITY SAFETY ORGANISATION)						575.00		575.00
C33 (COSTA SMERALDA BODY CORP)	575.00	(575.00)				575.00		575.00
D08 (DIEU-DONNEE RIVER LODGE)						575.00		575.00
A30 (DOLFIN VIEW)					(1 000.00)	575.00		(425.00)
D06 (DOLPHIN VIEW)						575.00		575.00
D60 (DUNNS HAVEN)						575.00		575.00
E01 (EAST COAST CHARTERS)						575.00		575.00
E025 (EXECUTIVE GUESTHOUSE)						575.00		575.00
F038 (FAIRHILLS CARAVAN PARK & CAMPING GROUND)						575.00		575.00
F044 (FIT TRIP (PTY) LTD)						575.00		575.00
G01 (GECKO MOON B&B)						575.00		575.00
G39 (GOLF HOUSE)						575.00		575.00
G17 (GRADWELL LETTING & MANAGEMENT TRUST)						575.00		575.00
G11 (GREEN-ACRES BED & BREAKFAST (new 2012))						575.00		575.00
H062 (HALA LISA)							575.00	575.00
H01 (HAPPY WANDERERS HOLIDAY RESORT)						575.00		575.00
H35 (HARCOURTS SCOTT BAY)						575.00		575.00
I08 (INGELI FOREST LODGE)						575.00		575.00
I026 (IRONWOOD LODGE)						575.00		575.00
J015 (Joe and Maria Hideout 20th Hole)						575.00		575.00
J10 (JOHN SHEEKEY PACKAGING)						575.00		575.00
J11 (JUST PROPERTY GROUP)						575.00		575.00
K27 (KRIDZIL HOLIDAY FLATS)						575.00		575.00
O20 (LAKE ELAND GAME RESERVE)						575.00		575.00
L13 (LALANATHI CARAVAN & CAMPING PARK)						575.00		575.00
L20 (Leisure Letting- South Coast (Pty)Ltd)						575.00		575.00

<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>
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
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
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	(570.00)	5.00
S150 (SEASIDE ESCAPES)						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
N20 (Strandfront / Sumelda Cabanas)						575.00		575.00
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
T38 (The Beach House)						575.00		575.00
T119 (THE CHARACTERS GARDEN PARK)						287.50		287.50
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
T101 (TOUR LINK TRAVEL)						575.00		575.00
8000 (UGU DISTRICT MUNICIPALITY)	9 679 937.06	3 893 312.35				4 107 444.65	17 680	694.06
P10 (UMTHUNZI HOTEL AND CONFERENCE)						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>
U15 (UMZUMBE BEACH)						575.00		575.00
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:	9 680 512.06	3 892 162.35			(1 000.00)	4 162 857.14	(1 102.00)	17 733 429.55
% of Balance:	54.59	21.95	0.00	0.00	-0.01	23.47	-0.01	

Statement of Comprehensive Income

UGU South Coast Tourism (Pty) Ltd

For: July 2021 To: September 2021

Income Statement

Page 1 of 4

Account	Actual	Budget	Variance	Var %	PY Actual
1100 - Interest, Dividend and Rent on Land					
D0001/R01059/F0047/X087/R0394/001/F (Interest Income)	54 656.47	29 173.50	25 482.97	87.35	40 333.72
Total 1100 - Interest, Dividend and Rent on Land [Revenue]	54 656.47	29 173.50	25 482.97	87.35	40 333.72
1300 - Operational Revenue [Revenue -					
D0001/R01531/F0047/X087/R0394/001/F (Commission Income)	333.05	3 489.99	(3 156.94)	(90.46)	6 800.89
Total 1300 - Operational Revenue [Revenue - Exchange Rev]	333.05	3 489.99	(3 156.94)	(90.46)	6 800.89
1500 - Sales of Goods and Rendering of					
D0001/R01453/F0047/X087/R0394/001/F (Membership fees raised)	91 434.78	21 249.99	70 184.79	330.28	129 000.00
Total 1500 - Sales of Goods and Rendering of Services [R]	91 434.78	21 249.99	70 184.79	330.28	129 000.00
3000 - Transfers and Subsidies [Revenue]					
D0001/R06052/F9184/X087/R0394/001/CS (Municipal Grant funding)	3 571 691.00	4 603 988.22	(1 032 297.22)	(22.42)	0.00
Total 3000 - Transfers and Subsidies [Revenue - Non-exch]	3 571 691.00	4 603 988.22	(1 032 297.22)	(22.42)	0.00
Gross Profit	3 718 115.30	4 657 901.70	(939 786.40)	(20.18)	176 134.61
4000 - Bad Debts Written Off [Expenditure]					
O0001/E00516/F0047/X087/R0394/001/F (Municipal Running Cost/Bad Debts)	0.00	2 718.51	2 718.51	100.00	2 000.00
Total 4000 - Bad Debts Written Off [Expenditure]	0.00	2 718.51	2 718.51	100.00	2 000.00
4200 - Contracted Services [Expenditure]					
O0001/E00017/F9184/X046/R0394/001/CS (Internal Audit Committee fees)	40 326.07	28 422.00	(11 904.07)	(41.88)	29 622.88
O1353-5/E00018/F9184/X087/R0394/001/M1 (1.1.7.1 Brand Tracking)	27 162.75	20 000.01	(7 162.74)	(35.81)	71 838.91
O1355-10/E00634/F9184/X087/R0394/001/CS (S/O 1.22 Electricity & Water)	12 639.99	19 568.76	6 928.77	35.41	21 667.27
O1355-10/E00649/F9184/X087/R0394/001/CS (S/O 1.22 M&R Buildings)	700.00	3 056.25	2 356.25	77.10	0.00
O1355-10/E00650/F0047/X087/R0394/001/F (S/O 1.22 M&R Furn & Fitting)	0.00	567.00	567.00	100.00	0.00
O1355-11/E00008/F9184/X087/R0394/001/CS (S/O 1.22 Legal Advice and	0.00	29 434.50	29 434.50	100.00	51 439.50
O1355-12/E00698/F0047/X087/R0394/001/F (S/O 1.22 Security Services)	7 683.93	6 300.00	(1 383.93)	(21.97)	9 848.80
O1355-24/E00018/F9184/X087/R0394/001/M1 (1.1.6.3 Meeting Planner G	0.00	31 426.74	31 426.74	100.00	0.00
O1355-28/E00844/F9184/X087/R0394/001/D1 (2.1.1.1.2 Umdoni Projects	0.00	24 999.99	24 999.99	100.00	0.00
O1355-29/E00025/F9184/X087/R0394/001/D1 (2.1.1.3. AgriTourism)	6 637.35	2 499.99	(4 137.36)	(165.50)	0.00
O1355-9/E00847/F0047/X087/R0394/001/F (S/O 1.22 Professional Services)	0.00	21 467.25	21 467.25	100.00	30.00
O1356-12/E00636/F9184/X087/R0394/001/M1 (1.1.2.1 Events Activations	36 630.00	51 892.50	15 262.50	29.41	0.00
O1356-18/E00837/F9184/X054/R0394/001/M1 (1.1.1.4.1 Thoughtleader &	0.00	41 970.00	41 970.00	100.00	0.00
O1356-19/E00636/F9184/X087/R0394/001/M1 (1.1.1.2 Campaign Radio /	0.00	200 000.00	200 000.00	100.00	0.00
O1356-29/E00018/F9184/X087/R0394/001/M (1.1.1.4.2 Newsletters)	3 000.00	8 250.00	5 250.00	63.64	0.00
O1356-31/E00645/F9184/X087/R0394/001/M1 (1.1.1.2 Graphic Design)	9 654.07	60 000.00	50 345.93	83.91	0.00
O1356-33/E00837/F9184/X087/R0394/001/M1 (1.1.1.1 Public Relations &	262 500.00	300 000.00	37 500.00	12.50	262 500.00
O1356-4/E00656/F9184/X087/R0394/001/M1 (1.1.6.3 Photo & Video Library)	450.00	18 000.00	17 550.00	97.50	10 900.00
O1356-9/E00632/F9184/X087/R0394/001/M1 (1.1.3.1 Shows: Catering)	0.00	3 750.00	3 750.00	100.00	0.00
O1356-9/E00637/F9184/X087/R0394/001/M1 (1.1.3.1 Shows: Exhibition S	0.00	6 500.01	6 500.01	100.00	0.00
O1357-3/E00845/F9184/X087/R0394/001/D (2.2.1.3 Quality Assurance & /	0.00	70 749.99	70 749.99	100.00	0.00

<u>Account</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Var %</u>	<u>PY Actual</u>
O1357-8/E00677/F9184/X087/R0394/001/M (SR 4.1.2 Stakeholder Engage)	0.00	12 500.01	12 500.01	100.00	0.00
Total 4200 - Contracted Services [Expenditure]	407 384.16	961 355.00	553 970.84	57.62	457 847.36
4400 - Depreciation and Amortisation [E]					
O0001/E00709/F0047/X087/R0394/001/F (Depreciation: Computer Equipm)	8 000.28	9 964.50	1 964.22	19.71	9 360.30
O0001/E00711/F0047/X087/R0394/001/F (Depreciation: Furniture & Fitting)	8 394.36	18 861.75	10 467.39	55.50	15 223.53
O0001/E00723/F0047/X087/R0394/001/F (Depreciation: Vehicles)	5 383.47	17 418.51	12 035.04	69.09	17 337.15
O0001/E007600/F0047/X087/R0394/001/F (Depreciation: Signage)	2 788.83	2 811.00	22.17	0.79	2 805.54
O0001/E007635/F0047/X087/R0394/001/F (Depreciation: Containers)	2 028.27	2 046.00	17.73	0.87	2 041.83
O1355-12/E00030/F0047/X087/R0394/001/F (Amortisation: Intangibles)	1 968.03	2 757.00	788.97	28.62	2 514.24
Total 4400 - Depreciation and Amortisation [Expenditure]	28 563.24	53 858.76	25 295.52	46.97	49 282.59
4700 - Operating Leases [Expenditure]					
O1355-9/E00539/F0047/X087/R0394/001/F (S/O 1.22 Furniture and Office	4 652.38	6 990.00	2 337.62	33.44	3 990.00
Total 4700 - Operating Leases [Expenditure]	4 652.38	6 990.00	2 337.62	33.44	3 990.00
4710 - Operational Cost [Expenditure]					
O0001/E00144/F0045/X087/R0394/001/F (Staff Travel Reimbursement)	2 512.52	2 453.49	(59.03)	(2.41)	3 337.53
O0001/E00144/F9184/X087/R0394/001/CS (BoD: Travel Own Vehicles)	0.00	4 854.51	4 854.51	100.00	0.00
O0001/E00567/F9184/X087/R0394/001/CS (AG Audit Fees)	0.00	79 800.00	79 800.00	100.00	6 029.40
O0001/E00595/F9184/X044/R0394/001/EAC (BoD SDL)	517.17	694.74	177.57	25.56	747.72
O0001/E00595/F9184/X046/R0393/001/CS (SDL : Internal Audit)	199.31	284.25	84.94	29.88	241.75
O0001/E00595/F9184/X087/R0394/001/F (Skills Development Fund - Staff	0.00	6 111.75	6 111.75	100.00	0.00
O0001/E00595/F9184/X087/R0394/001/OO (S57: SDL)	9 699.90	5 877.00	(3 822.90)	(65.05)	14 320.81
O0001/E00607/F9184/X087/R0394/001/CS (SO 1.22 : Wet Fuel)	2 459.88	4 508.25	2 048.37	45.44	1 175.49
O0001/E00609/F0047/X087/R0394/001/F (S/O 1.22 Workmen's Compens:	0.00	10 852.74	10 852.74	100.00	0.00
O0001/E00758/F0047/X087/R0394/001/F (S/O 1.22 Adverts Tenders)	27 686.96	7 749.99	(19 936.97)	(257.25)	0.00
O0001/E00759/F9184/X087/R0394/001/CS (S/O 1.22: Bank Charges)	5 823.82	11 742.51	5 918.69	50.40	11 361.61
O0001/E00769/F9184/X087/R0394/001/OO (S57: Cellphone)	11 299.34	11 589.24	289.90	2.50	15 213.15
O1232-1/E00584/F9184/X087/R0394/001/CS (Staff Training costs)	0.00	39 375.00	39 375.00	100.00	0.00
O1337-1/E00795/F9184/X087/R0394/001/C1 (1.1.5.1 Website & App Syst	63 903.64	347 150.01	283 246.37	81.59	44 400.00
O1353-3/E00810/F9184/X087/R0394/001/M1 (3.1.1.6 Research)	0.00	50 000.01	50 000.01	100.00	0.00
O1354-3/E00578/F9184/X087/R0394/001/D (2.1.1.1.8 Nyandazulu Project	8 701.00	40 000.00	31 299.00	78.25	0.00
O1355-1/E00583/F9184/X087/R0394/001/M1 (1.1.6.3 Brochure support)	0.00	65 000.01	65 000.01	100.00	450.00
O1355-10/E00765/F0047/X087/R0394/001/F (S/O 1.22 Car Valet and Was	120.00	495.00	375.00	75.76	60.00
O1355-10/E00778/F0047/X087/R0394/001/F (S/O 1.22 Telephone)	27 578.91	39 000.00	11 421.09	29.28	45 279.28
O1355-10/E00805/F0047/X087/R0394/001/F (S/O 1.22 Insurance Premiun	22 608.62	8 661.51	(13 947.11)	(161.02)	33 760.19
O1355-11/E00059/F0047/X087/R0394/001/F (S/O 1.22 Conferences atten	1 043.48	7 500.00	6 456.52	86.09	0.00
O1355-11/E00808/F0047/X087/R0394/001/F (S/O 1.22 Motor Vehicle Lice	0.00	302.49	302.49	100.00	0.00
O1355-13/E00579/F0047/X087/R0394/001/F (S/O 1.22 M&R Computers &	3 660.86	3 822.99	162.13	4.24	2 556.53
O1355-15/E00579/F9184/X087/R0394/001/OO (S/O 1.22 Cleaning materi	2 475.84	6 204.51	3 728.67	60.10	6 264.00
O1355-16/E00579/F9184/X087/R0394/001/OO (S/O 1.22 Rental)	113 139.48	115 791.75	2 652.27	2.29	175 400.60
O1355-17/E00579/F9184/X087/R0394/001/OO (S/O 1.22 Refreshments)	1 539.62	7 327.74	5 788.12	78.99	7 815.22
O1355-19/E00584/F9184/X087/R0394/001/M1 (S/O 1.22 Subscriptions)	150.00	4 788.51	4 638.51	96.87	0.00
O1355-3/E00578/F9184/X087/R0394/001/D (2.1.1.1.6 Umzumbe River Tre	0.00	52 500.00	52 500.00	100.00	0.00
O1355-4/E00578/F9184/X087/R0394/001/D (2.1.1.1.4 KwaXolo Cave Proje	1 845.00	102 500.01	100 655.01	98.20	0.00
O1355-5/E00578/F9184/X087/R0394/001/D (2.1.1.1.7 Ntelezi Msani proje	26 680.00	24 999.99	(1 680.01)	(6.72)	0.00

<u>Account</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Var %</u>	<u>PY Actual</u>
O1355-6/E00578/F9184/X087/R0394/001/D (2.1.1.1.5 Kwa Nzimakwe Proj	1 860.00	27 500.01	25 640.01	93.24	0.00
O1355-8/E00578/F9184/X087/R0394/001/D (2.1.1.1.3 Umuziwabantu prc	0.00	24 999.99	24 999.99	100.00	0.00
O1355-9/E00583/F0047/X087/R0394/001/F (S/O 1.22 Printing and Stator	12 070.84	23 982.24	11 911.40	49.67	15 810.48
O1356-10/E00564/F0041/X087/R0394/001/M (1.1.4.3 Media Fam Trips :)	43 180.22	80 000.01	36 819.79	46.02	5 539.13
O1356-17/E00751/F9184/X087/R0394/001/M (1.1.4.1: Local Awareness C	28 431.29	108 000.00	79 568.71	73.67	0.00
O1356-24/E00753/F9184/X087/R0393/001/M1 (1.1.1.2 Campaign Print & (	104 634.21	650 000.01	545 365.80	83.90	23 835.00
O1356-3/E00754/F9184/X087/R0394/001/M1 (1.1.6.2 Gifts and Promotion.	26 985.95	40 445.76	13 459.81	33.28	0.00
O1356-9/E00059/F9184/X087/R0394/001/M1 (1.1.3.1 Shows: S&T)	0.00	5 000.01	5 000.01	100.00	0.00
O1356-9/E00060/F9184/X087/R0394/001/M1 (1.1.3.1 Shows: Accommoda	0.00	13 625.01	13 625.01	100.00	0.00
O1356-9/E00143/F9184/X087/R0394/001/M1 (1.1.3.1 Shows: Car Rental)	0.00	750.00	750.00	100.00	0.00
O1356-9/E00564/F9184/X087/R0394/001/M1 (1.1.3.1 Shows: Entrance fee	0.00	20 750.01	20 750.01	100.00	0.00
O1356-9/E00753/F9184/X087/R0394/001/M1 (1.1.3.1 Shows: Marketing &	0.00	29 874.99	29 874.99	100.00	0.00
O1356-9/E01581/F9184/X087/R0394/001/M1 (1.1.3.1 Shows: Air Transpor	0.00	5 874.99	5 874.99	100.00	0.00
O1356-9/E01583/F9184/X087/R0394/001/M1 (1.1.3.1 Shows: Own Transp	0.00	2 409.75	2 409.75	100.00	0.00
O1357-2/E00059/F9184/X087/R0394/001/D (2.2.1.1.3 SMME Support)	7 348.48	50 000.01	42 651.53	85.30	0.00
O1357-4/E00576/F9184/X087/R0394/001/D (2.4.1.2 Tourism Interns & Gra	19 884.33	62 529.99	42 645.66	68.20	47 923.28
O1357-7/E00564/F9184/X087/R0394/001/M1 (1.1.1.5 Speed Marketing S	0.00	56 124.99	56 124.99	100.00	0.00
O1558-1/E00579/F9184/X087/R0394/001/OO (S/O 1.22: M&R Vehicles)	8 214.89	2 487.75	(5 727.14)	(230.21)	4 046.10
Total 4710 - Operational Cost [Expenditure]	586 255.56	2 266 293.52	1 680 037.96	74.13	465 567.27
6000 - Disposal of Fixed and Intangible					
D0001/I200091/F9184/X087/R0394/001/CS (Loss on Computer equipment)	0.00	750.00	750.00	100.00	0.00
D0001/I200095/F9184/X087/R0394/001/F (Loss on Furn & Fittings)	0.00	312.51	312.51	100.00	0.00
Total 6000 - Disposal of Fixed and Intangible Assets [Ga	0.00	1 062.51	1 062.51	100.00	0.00
4900 - Employee Related Cost [Expendi					
O0001/E00036/F9184/X087/R0394/001/OO (Basic Salary and Wages)	449 619.33	457 599.51	7 980.18	1.74	848 322.52
O0001/E00038/F9184/X087/R0394/001/OO (Bonuses - Staff)	0.00	38 133.24	38 133.24	100.00	14 876.56
O0001/E00043/F9184/X087/R0394/001/OO (Medical Aid - Staff)	36 267.92	62 345.01	26 077.09	41.83	59 630.32
O0001/E00044/F9184/X087/R0394/001/OO (Retirement RA - Staff)	25 657.26	40 550.01	14 892.75	36.73	34 340.38
O0001/E00045/F9184/X087/R0394/001/OO (UIF - Staff)	3 515.61	3 200.01	(315.60)	(9.86)	5 113.63
O0001/E00121/F9184/X087/R0394/001/OO (Cellular - Staff)	7 500.00	7 950.00	450.00	5.66	10 500.00
O0001/E00128/F9184/X087/R0394/001/CS (S57: CEO Salary)	325 095.54	324 279.24	(816.30)	(0.25)	313 920.00
O0001/E00130/F9184/X087/R0394/001/CS (S57: CEO Performance Bonu	0.00	35 130.24	35 130.24	100.00	0.00
O0001/E00140/F9184/X087/R0394/001/CS (S57: CEO UIF)	531.36	446.25	(85.11)	(19.07)	446.16
O0001/E01521/F9184/X087/R0394/001/OO (Housing - Staff)	1 992.15	4 593.75	2 601.60	56.63	2 434.85
O0001/E01531/F9184/X087/R0394/001/OO (Leave Pay: Provision)	0.00	34 239.51	34 239.51	100.00	0.00
O0001/E06059/F9184/X087/R0394/001/OO (S57: GM: F&CS: Salary)	206 491.16	205 971.99	(519.17)	(0.25)	199 392.75
O0001/E06071/F9184/X087/R0394/001/OO (S57: GM: F&CS: UIF)	531.36	446.25	(85.11)	(19.07)	446.16
O0001/E06109/F9184/X087/R0394/001/OO (S57: GM: F&CS :Performanc	0.00	22 313.76	22 313.76	100.00	0.00
O0001/E07243/F9184/X044/R0394/001/EAC (BoD : EJ Crutchfield)	36 266.49	34 836.24	(1 430.25)	(4.11)	48 620.49
O0001/E07246/F9184/X044/R0394/001/EAC (BoD: HR Kelly)	15 480.78	21 983.49	6 502.71	29.58	41 695.38
O0001/E07250/F9184/X044/R0394/001/EAC (BoD : C Davenhill)	16 545.97	16 548.00	2.03	0.01	14 502.11
O0001/E07251/F9184/X044/R0394/001/EAC (BoD : WV Mzulwini)	15 450.99	16 548.00	1 097.01	6.63	26 151.99
O0001/E07253/F9184/X044/R0394/001/EAC (BoD: ZP Ngubane)	8 980.97	15 238.50	6 257.53	41.06	21 702.11
O0001/E07254/F9184/X044/R0394/001/EAC (BoD: J Harris)	0.00	15 238.50	15 238.50	100.00	0.00
O0001/E07258/F9184/X044/R0394/001/EAC (BoD: JT Jeffreys)	12 063.97	15 238.50	3 174.53	20.83	25 302.11

<u>Account</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Var %</u>	<u>PY Actual</u>
O0001/IE07261/F9184/X044/R0394/001/EAC (BoD : MBW Xolo)	0.00	1 716.75	1 716.75	100.00	0.00
Total 4900 - Employee Related Cost [Expenditure]	1 161 990.86	1 374 546.75	212 555.89	15.46	1 667 397.52
Profit Before Tax	<u>1 529 269.10</u>	<u>(8 923.35)</u>	<u>1 538 192.45</u>	<u>17 237.84</u>	<u>(2 469 950.13)</u>



Statement of Financial Position

UGU South Coast Tourism (Pty) Ltd

For: September 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/A05091/F9387/X087/R0394/001/F	Current year: Acc dep Intangibles	(10 275.10)	(2 514.24)
C0075-2/A05094/F9387/X087/R0394/001/CS	Acc dep Intangibles disposal - current year	11 237.67	
C0086-1/A00758/F9184/X087/R0394/001/OO	Acquisitions Intangibles - current year	2 869.57	0.00
C0217-1/A05091/F9184/X054/R0393/001/M	OB: Acc dep (amortisation) Intangibles	(29 744.15)	(29 744.15)
C0217-1/A05108/F9184/X049/R0393/001/F	DC21_Tourism TakeOn Bala/Transfers Received/P		
C0217-1/A05108/F9184/X054/R0393/001/M	DC21_Tourism TakeOn Bala/Transfers Received/P		
C0217-1/A05108/F9184/X054/R0393/001/M1	OB: Intangibles - cost	66 777.58	66 777.58
C0217-2/A05105/F9184/X087/R0394/001/F	Cost Intangibles Disposal: Current year	(12 411.39)	
Total Other Current Assets		28 454.18	34 519.19
Non Current Liabilities			
C0003-1/A06193/F9184/X087/R0394/001/OO	Acquisitions Computers - current year	23 565.21	0.00
C0004-1/A06233/F9184/X087/R0394/001/OO	Acquisitions Furniture & Fittings - current year	3 033.91	0.00
C0004-1/A06253/F9184/X087/R0394/001/C	DC21_USCT_2017/2018_Fum/Acquisitions/Parent		
C0007-2/A01374/F9184/X087/R0394/001/F	DC21_Tourism TakeOn Bala/Transfers Made/Parer		
C0075-1/A06187/F9184/X049/R0393/001/F	OB: Acc dep: computers	(106 248.85)	(106 248.85)
C0075-1/A06200/F9184/X049/R0393/001/F	OB: Computers - cost	215 886.44	215 886.44
C0075-3/A06198/F9184/X087/R0394/001/F	Cost Computer Equipment Disposal : Current year	(38 706.11)	
C0076-1/A06247/F9184/X049/R0393/001/F	OB: Acc dep : Furn & Fittings	(390 935.10)	(390 935.10)
C0076-1/A06261/F9184/X049/R0393/001/F	OB: Furniture & Fittings	633 945.47	633 945.47
C0076-3/A06258/F9184/X087/R0394/001/F	Cost Furn & Fittings Disposal: Current year	(185 695.64)	
C0079-1/A01361/F9184/X049/R0393/001/F	OB: Acc dep Vehicles	(281 885.26)	(281 885.26)
C0079-1/A01374/F9184/X049/R0393/001/F	OB: Motor vehicles - cost	346 487.11	346 487.11
C0245-2/A00092/F9184/X087/R0394/001/M1	Acquisitions Signage - current year		
C0336-1/A00089/F9184/X049/R0393/001/F	DC21_Tourism TakeOn Bala/Disposals/Transfers C		
C0336-2/A00026/F9184/X087/R0394/001/M	OB: Acc dep Signage	(44 137.35)	(44 137.35)
C0336-2/A00060/F9184/X087/R0394/001/M	OB: Signage - cost	167 187.50	167 187.50
C0352-1/A00086/F9184/X049/R0393/001/F	OB: Signage - cost	(56 417.19)	(56 417.19)
C0352-1/A00100/F9184/X049/R0393/001/F	OB: Containers - cost	121 659.34	121 659.34
D0001/A00022/F9184/X087/R0394/001/F	Current year: Acc dep: Containers	(10 141.37)	(2 041.83)
D0001/A00042/F9184/X087/R0394/001/F	Current year: Acc dep : Signage	(13 944.17)	(2 805.54)
D0001/A00043/F9184/X087/R0394/001/F	Current year: Acc dep Disposal :Computers	33 822.62	
D0001/A01357/F9184/X087/R0394/001/F	Current year: Acc dep: Motor vehicles	(26 917.42)	(17 337.15)
D0001/A06183/F9184/X087/R0394/001/CS	Current year: Acc dpe : Computer	(41 806.61)	(9 360.30)
D0001/A06243/F9184/X049/R0394/001/F	Default Transactions/Depreciation/Parent Municipal		
D0001/A06243/F9184/X087/R0394/001/F	Current year: Acc dep: Furn & Fittings	(48 318.73)	(15 223.53)
D0001/A06244/F9184/X087/R0394/001/F	Current year: Acc dep Disposals: Furn & Fittings	131 114.65	
Total Non Current Liabilities		431 548.45	558 773.76
Total Non Current Assets		460 002.63	593 292.95
Current Assets			
7100 - Cash and Cash Equivalents [Assets - Current			
D0001/A09518/F9184/X049/R0393/001/CS	Default Transactions/Deposits/Parent Municipality/F	44 786.59	43 982.23
D0001/A09538/F9184/X049/R0393/001/F	ABSA: 409 0521 454 (SCBF)	0.00	7 454.13
D0001/A09551/F9184/X049/R0394/001/CS	ABSA Bank : 923 2869 178: Call account	8 472 491.68	3 787 227.03
D0001/A09591/F9184/X049/R0393/001/F	ABSA Bank: 407 4036 586 : Primary	1 328 599.34	426 700.10
D0001/A09591/F9184/X087/R0393/001/F	Under / Over banking	320.94	(14.09)
D0001/A10203/F9184/X049/R0393/001/F	ABSA Bank: 206 9678 591: Fixed deposit		52 054.69
D0001/A10208/F9184/X087/R0394/001/F	Float	300.00	300.00
D0001/A10214/F9184/X049/R0393/001/F	Petty Cash	6 403.35	4 525.37

		<u>Actual</u>	<u>P Y Actual</u>
Total	7100 - Cash and Cash Equivalents [Assets - Current]	9 852 901.90	4 322 229.46
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	(7 616.04)	0.00
D0001/IA10249/F9184/X049/R0393/001/F	USCDA Loan	4 700 903.84	4 578 184.16
Total	Other Income	4 693 287.80	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	17 733 429.55	11 599 928.71
Total	Income Tax Expense	17 755 178.81	11 625 962.49
Other Expenses			
D0001/IA10377/F9184/X049/R0393/001/F	Vat input receivable	196 132.03	153 334.89
Total	Other Expenses	196 132.03	153 334.89
Total	Current Assets	32 502 252.14	20 683 229.29
Total	Assets	32 962 254.77	21 276 522.24
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] (I		13 613 047.63	6 538 671.83
9910 - Accumulated Surplus/(Deficit) [Net Assets] (Ct9910 - Accumulated Surplus/(Deficit) [Net Assets] (I		1 529 269.10	(2 752 858.05)
Total	Equity	31 727 784.33	20 371 281.38
Non Current Liabilities			
D0001/L65548/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/L27884/F9184/X049/R0394/001/F	Vat output payable	544 486.18	15 707.38
D0001/L27884/F9184/X087/R0394/001/F	Default Transactions/Opening Balance/Parent Muni		
Total	9750 - Output VAT [Liabilities - Current Liabiliti	544 486.18	15 707.38
9600 - Provision and Impairment [Liabilities - Cur			
D0001/L00726/F9184/X049/R0393/001/F	Default Transactions/Increases/Parent Municipality/		
D0001/L00747/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/L43223/F9184/X087/R0393/001/F	Creditors Control	25 199.05	54 662.47
D0001/L43223/F9184/X087/R0394/001/F	Accrued expenses	5 411.98	12 218.41
D0001/L53713/F9184/X087/R0394/001/F	S57: Performance Bonus provision	205 325.10	291 050.25
D0001/L53896/F9184/X049/R0393/001/F	PAYE CONTROL	731.26	511.32
D0001/L53900/F9184/X049/R0393/001/F	UIF CONTROL	(0.05)	0.00
D0001/L53901/F9184/X049/R0393/001/F	Control : SDL	29.25	11 374.36
D0001/L53906/F9184/X049/R0393/001/F	Control : RA	0.06	(7 894.85)
D0001/L53907/F9184/X049/R0393/001/F	Control : Medical Aid	0.00	(6 819.00)
D0001/L53921/F9184/X049/R0393/001/F	Provision Staff leave	321 379.52	432 597.09
D0001/L53934/F9184/X049/R0393/001/D	249 Hibberdene Credit Card	0.00	(718.48)
D0001/L53934/F9184/X087/R0394/001/F	256: Margate card Machine	0.00	(293.00)
D0001/L53947/F9184/X049/R0393/001/F	Default Transactions/Opening Balance/Parent Muni	13 575.74	(2 071.12)

	<u>Actual</u>	<u>P Y Actual</u>
Total 9710 - Trade and Other Payable Exchange Transactio	571 651.91	784 617.45
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	1 232 762.69	888 477.42
Total Equity & Liabilities	<u>32 962 254.77</u>	<u>21 276 522.24</u>

Trial Balance

UGU South Coast Tourism (Pty) Ltd

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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			1 529 269.10	2 752 858.05	
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-		10 275.10		2 514.24
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		10 141.37		2 041.83
D0001/IA00042/F9184/X087/R0394/001/F (Current year: Acc dep : Signage)	8900 - Property, Plant and Equipment		13 944.17		2 805.54
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		26 917.42		17 337.15
D0001/IA02311/F9184/X049/R0393/001/F (Prepaid accounts)	7860 - Trade and other Receivables frc	21 749.26		26 033.78	
D0001/IA02367/F9184/X049/R0394/001/F (Debtors Control)	7860 - Trade and other Receivables frc	17 733 429.55		11 599 928.71	
D0001/IA06183/F9184/X087/R0394/001/CS (Current year: Acc dpe : Computer)	8900 - Property, Plant and Equipment		41 806.61		9 360.30
D0001/IA06243/F9184/X087/R0394/001/F (Current year: Acc dep: Furn & Fittings)	8900 - Property, Plant and Equipment		48 318.73		15 223.53

<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		7 454.13	
D0001/IA09551/F9184/X049/R0394/001/CS (ABSA Bank : 923 2869 178: Call account)	7100 - Cash and Cash Equivalents [As	8 472 491.68		3 787 227.03	
D0001/IA09591/F9184/X049/R0393/001/F (ABSA Bank: 407 4036 586 : Primary)	7100 - Cash and Cash Equivalents [As	1 328 599.34		426 700.10	
D0001/IA09591/F9184/X087/R0393/001/F (Under / Over banking)	7100 - Cash and Cash Equivalents [As	320.94			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	6 403.35		4 525.37	
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		7 616.04	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	196 132.03		153 334.89	
D0001/IL27884/F9184/X049/R0394/001/F (Vat output payable)	9750 - Output VAT [Liabilities - Current		544 486.18		15 707.38
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		25 199.05		54 662.47
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		0.06	7 894.85	
D0001/IL53907/F9184/X049/R0393/001/F (Control : Medical Aid)	9710 - Trade and Other Payable Excha	0.00		6 819.00	
D0001/IL53921/F9184/X049/R0393/001/F (Provision Staff leave)	9710 - Trade and Other Payable Excha		321 379.52		432 597.09
D0001/IL53934/F9184/X049/R0393/001/D (249 Hibberdene Credit Card)	9710 - Trade and Other Payable Excha		0.00	718.48	
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	2 071.12	
D0001/IL65548/F9184/X049/R0393/001/F (Default Transactions/Opening Balance/Parent Municipality/Finance/Administrative or Head Office/Default/Finance)	9860 - Financial Liabilities [Liabilities - l		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) [N		474.73		474.73
D0001/LN00007/F0001/X087/R0393/001/C (Accumulated surplus)	9910 - Accumulated Surplus/(Deficit) [N	16 584 892.87			16 584 892.87

<u>Account</u>	<u>Account_Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
Balance Sheet					
D0001/LN00010/F9184/X049/R0393/001/F (Ordinary shares)	9920 - Equity [Net Assets]		100.00		100.00
		34 267 455.30	34 267 455.30	25 005 841.32	25 005 841.32
Income Statement					
Net Profit		1 529 269.10			2 752 858.05
D0001/R01059/F0047/X087/R0394/001/F (Interest Income)	1100 - Interest, Dividend and Rent on L		54 656.47		40 333.72
D0001/R01453/F0047/X087/R0394/001/F (Membership fees raised)	1500 - Sales of Goods and Rendering		91 434.78		129 000.00
D0001/R01531/F0047/X087/R0394/001/F (Commission Income)	1300 - Operational Revenue [Revenue		333.05		6 800.89
D0001/R06052/F9184/X087/R0394/001/CS (Municipal Grant funding)	3000 - Transfers and Subsidies [Reven		3 571 691.00		
O0001/IE00017/F9184/X046/R0394/001/CS (Internal Audit Committee fees)	4200 - Contracted Services [Expendit	40 326.07		29 622.88	
O0001/IE00036/F9184/X087/R0394/001/OO (Basic Salary and Wages)	4900 - Employee Related Cost [Expen	449 619.33		848 322.52	
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	36 267.92		59 630.32	
O0001/IE00044/F9184/X087/R0394/001/OO (Retirement RA - Staff)	4900 - Employee Related Cost [Expen	25 657.26		34 340.38	
O0001/IE00045/F9184/X087/R0394/001/OO (UIF - Staff)	4900 - Employee Related Cost [Expen	3 515.61		5 113.63	
O0001/IE00121/F9184/X087/R0394/001/OO (Cellular - Staff)	4900 - Employee Related Cost [Expen	7 500.00		10 500.00	
O0001/IE00128/F9184/X087/R0394/001/CS (S57: CEO Salary)	4900 - Employee Related Cost [Expen	325 095.54		313 920.00	
O0001/IE00140/F9184/X087/R0394/001/CS (S57: CEO UIF)	4900 - Employee Related Cost [Expen	531.36		446.16	
O0001/IE00144/F0045/X087/R0394/001/F (Staff Travel Reimbursement)	4710 - Operational Cost [Expenditure]	2 512.52		3 337.53	
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 [Expendit			2 000.00	
O0001/IE00567/F9184/X087/R0394/001/CS (AG Audit Fees)	4710 - Operational Cost [Expenditure]			6 029.40	
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]	517.17		747.72	
O0001/IE00595/F9184/X046/R0393/001/CS (SDL : Internal Audit)	4710 - Operational Cost [Expenditure]	199.31		241.75	
O0001/IE00595/F9184/X087/R0394/001/OO (S57: SDL)	4710 - Operational Cost [Expenditure]	9 699.90		14 320.81	
O0001/IE00607/F9184/X087/R0394/001/CS (SO 1.22 : Wet Fuel)	4710 - Operational Cost [Expenditure]	2 459.88		1 175.49	
O0001/IE00709/F0047/X087/R0394/001/F (Depreciation: Computer Equipment)	4400 - Depreciation and Amortisation [I	8 000.28		9 360.30	
O0001/IE00711/F0047/X087/R0394/001/F (Depreciation: Furniture & Fittings)	4400 - Depreciation and Amortisation [I	8 394.36		15 223.53	
O0001/IE00723/F0047/X087/R0394/001/F (Depreciation: Vehicles)	4400 - Depreciation and Amortisation [I	5 383.47		17 337.15	
O0001/IE00758/F0047/X087/R0394/001/F (S/O 1.22 Adverts Tenders)	4710 - Operational Cost [Expenditure]	27 686.96			
O0001/IE00759/F9184/X087/R0394/001/CS (S/O 1.22: Bank Charges)	4710 - Operational Cost [Expenditure]	5 823.82		11 361.61	
O0001/IE00769/F9184/X087/R0394/001/OO (S57: Cellphone)	4710 - Operational Cost [Expenditure]	11 299.34		15 213.15	
O0001/IE01521/F9184/X087/R0394/001/OO (Housing - Staff)	4900 - Employee Related Cost [Expen	1 992.15		2 434.85	
O0001/IE01530/F9184/X087/R0394/001/OO (Leave Pay - Staff)	4900 - Employee Related Cost [Expen			53 847.23	

<u>Account</u>	<u>Account Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
Income Statement					
O0001/E06059/F9184/X087/R0394/001/OO (S57: GM: F&CS: Salary)	4900 - Employee Related Cost [Expense]	206 491.16		199 392.75	
O0001/E06071/F9184/X087/R0394/001/OO (S57: GM: F&CS: UIF)	4900 - Employee Related Cost [Expense]	531.36		446.16	
O0001/E06076/F9184/X087/R0394/001/OO (S57: GM: Dev: Salary)	4900 - Employee Related Cost [Expense]			183 696.75	
O0001/E06253/F9184/X087/R0394/001/OO (S57: GM: Dev UIF)	4900 - Employee Related Cost [Expense]			446.16	
O0001/E07243/F9184/X044/R0394/001/EAC (BoD : EJ Crutchfield)	4900 - Employee Related Cost [Expense]	36 266.49		48 620.49	
O0001/E07246/F9184/X044/R0394/001/EAC (BoD: HR Kelly)	4900 - Employee Related Cost [Expense]	15 480.78		41 695.38	
O0001/E07250/F9184/X044/R0394/001/EAC (BoD : C Davenhill)	4900 - Employee Related Cost [Expense]	16 545.97		14 502.11	
O0001/E07251/F9184/X044/R0394/001/EAC (BoD : WV Mzulwini)	4900 - Employee Related Cost [Expense]	15 450.99		26 151.99	
O0001/E07253/F9184/X044/R0394/001/EAC (BoD: ZP Ngubane)	4900 - Employee Related Cost [Expense]	8 980.97		21 702.11	
O0001/E07258/F9184/X044/R0394/001/EAC (BoD: JT Jfrees)	4900 - Employee Related Cost [Expense]	12 063.97		25 302.11	
O0001/E07600/F0047/X087/R0394/001/F (Depreciation: Signage)	4400 - Depreciation and Amortisation [Intangible]	2 788.83		2 805.54	
O0001/E07635/F0047/X087/R0394/001/F (Depreciation: Containers)	4400 - Depreciation and Amortisation [Intangible]	2 028.27		2 041.83	
O1337-1/E000795/F9184/X087/R0394/001/C1 (1.1.5.1 Website & App Systems Development)	4710 - Operational Cost [Expenditure]	63 903.64		44 400.00	
O1353-5/E00018/F9184/X087/R0394/001/M1 (1.1.7.1 Brand Tracking)	4200 - Contracted Services [Expenditure]	27 162.75		71 838.91	
O1354-3/E00578/F9184/X087/R0394/001/D (2.1.1.1.8 Nyandazulu Projects)	4710 - Operational Cost [Expenditure]	8 701.00			
O1354-4/E00754/F9184/X087/R0394/001/D (1.1.6.1 Brand Manual & Branding)	4710 - Operational Cost [Expenditure]			42 343.00	
O1355-1/E00583/F9184/X087/R0394/001/M1 (1.1.6.3 Brochure support)	4710 - Operational Cost [Expenditure]			450.00	
O1355-10/E00634/F9184/X087/R0394/001/CS (S/O 1.22 Electricity & Water)	4200 - Contracted Services [Expenditure]	12 639.99		21 667.27	
O1355-10/E00649/F9184/X087/R0394/001/CS (S/O 1.22 M&R Buildings)	4200 - Contracted Services [Expenditure]	700.00			
O1355-10/E00765/F0047/X087/R0394/001/F (S/O 1.22 Car Valet and Washing)	4710 - Operational Cost [Expenditure]	120.00		60.00	
O1355-10/E00778/F0047/X087/R0394/001/F (S/O 1.22 telephone)	4710 - Operational Cost [Expenditure]	27 578.91		45 279.28	
O1355-10/E00805/F0047/X087/R0394/001/F (S/O 1.22 Insurance Premiums)	4710 - Operational Cost [Expenditure]	22 608.62		33 760.19	
O1355-11/E00008/F9184/X087/R0394/001/CS (S/O 1.22 Legal Advice and Litigation)	4200 - Contracted Services [Expenditure]			51 439.50	
O1355-11/E00059/F0047/X087/R0394/001/F (S/O 1.22 Conferences attended)	4710 - Operational Cost [Expenditure]	1 043.48			
O1355-12/E00030/F0047/X087/R0394/001/F (Amortisation: Intangibles)	4400 - Depreciation and Amortisation [Intangible]	1 968.03		2 514.24	
O1355-12/E00698/F0047/X087/R0394/001/F (S/O 1.22 Security Services)	4200 - Contracted Services [Expenditure]	7 683.93		9 848.80	
O1355-13/E00579/F0047/X087/R0394/001/F (S/O 1.22 M&R Computers & IT)	4710 - Operational Cost [Expenditure]	3 660.86		2 556.53	
O1355-15/E00579/F9184/X087/R0394/001/OO (S/O 1.22 Cleaning materials)	4710 - Operational Cost [Expenditure]	2 475.84		6 264.00	
O1355-16/E00579/F9184/X087/R0394/001/OO (S/O 1.22 Rental)	4710 - Operational Cost [Expenditure]	113 139.48		175 400.60	
O1355-17/E00579/F9184/X087/R0394/001/OO (S/O 1.22 Refreshments)	4710 - Operational Cost [Expenditure]	1 539.62		7 815.22	
O1355-19/E00584/F9184/X087/R0394/001/M1 (S/O 1.22 Subscriptions)	4710 - Operational Cost [Expenditure]	150.00			
O1355-29/E00025/F9184/X087/R0394/001/D1 (2.1.1.3. AgriTourism)	4200 - Contracted Services [Expenditure]	6 637.35			

<u>Account</u>	<u>Account_Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
Income Statement					
O1355-4/E00578/F9184/X087/R0394/001/D (2.1.1.1.4 KwaXolo Cave Project)	4710 - Operational Cost [Expenditure]	1 845.00			
O1355-5/E00578/F9184/X087/R0394/001/D (2.1.1.1.7 Ntelezi Msani project)	4710 - Operational Cost [Expenditure]	26 680.00			
O1355-6/E00578/F9184/X087/R0394/001/D (2.1.1.1.5 Kwa Nzimakwe Project)	4710 - Operational Cost [Expenditure]	1 860.00			
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]	12 070.84		15 810.48	
O1355-9/E00847/F0047/X087/R0394/001/F (S/O 1.22 Professional Services)	4200 - Contracted Services [Expenditure]			30.00	
O1356-10/E00564/F0041/X087/R0394/001/M (1.1.4.3 Media Fam Trips :)	4710 - Operational Cost [Expenditure]	43 180.22		5 539.13	
O1356-12/E00636/F9184/X087/R0394/001/M1 (1.1.2.1 Events Activations (Seasonal Beach & Hinterland))	4200 - Contracted Services [Expenditure]	36 630.00			
O1356-17/E00751/F9184/X087/R0394/001/M (1.1.4.1: Local Awareness Campaigns)	4710 - Operational Cost [Expenditure]	28 431.29			
O1356-24/E00753/F9184/X087/R0393/001/M1 (1.1.1.2 Campaign Print & Online)	4710 - Operational Cost [Expenditure]	104 634.21		23 835.00	
O1356-29/E00018/F9184/X087/R0394/001/M (1.1.1.4.2 Newsletters)	4200 - Contracted Services [Expenditure]	3 000.00			
O1356-3/E00754/F9184/X087/R0394/001/M1 (1.1.6.2 Gifts and Promotional Items)	4710 - Operational Cost [Expenditure]	26 985.95			
O1356-30/E00837/F9184/X087/R0394/001/M1 (1.1.1.2 Media Buying)	4200 - Contracted Services [Expenditure]			2 434.78	
O1356-31/E00645/F9184/X087/R0394/001/M1 (1.1.1.2 Graphic Design)	4200 - Contracted Services [Expenditure]	9 654.07			
O1356-33/E00837/F9184/X087/R0394/001/M1 (1.1.1.1 Public Relations & Communication)	4200 - Contracted Services [Expenditure]	262 500.00		262 500.00	
O1356-4/E00656/F9184/X087/R0394/001/M1 (1.1.6.3 Photo & Video Library)	4200 - Contracted Services [Expenditure]	450.00		10 900.00	
O1357-2/E00059/F9184/X087/R0394/001/D (2.2.1.1.3 SMME Support)	4710 - Operational Cost [Expenditure]	7 348.48			
O1357-4/E00576/F9184/X087/R0394/001/D (2.4.1.2 Tourism Interns & Graduate Program)	4710 - Operational Cost [Expenditure]	19 884.33		47 923.28	
O1558-1/E00579/F9184/X087/R0394/001/OO (S/O 1.22: M&R Vehicles)	4710 - Operational Cost [Expenditure]	8 214.89		4 046.10	
		3 718 115.30	3 718 115.30	2 928 992.66	2 928 992.66
Totals		37 985 570.60	37 985 570.60	27 934 833.98	27 934 833.98

Ugu District Municipality

Quality Certificate

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

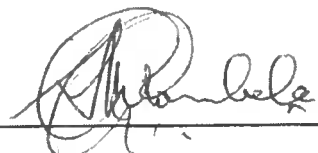
(mark as appropriate)

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

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

Print name ELLIOT MICHAEL S. NTOMBELA

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature 

Date 11-10-2021