UGU DISTRICT MUNICIPALITY

CONSOLIDATED MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDED 31 AUGUST 2025

Prepared By: Budget and Treasury Office

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PART 1 – IN-YEAR REPORT

1. PURPOSE

The purpose of the report is to submit to the Mayor the statement of financial performance and implementation of the 2025/2026 Budget of the Ugu District Municipality for the period ending 31 August 2025 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 2025 is detailed below. The monthly budget statement is divided into the following:

5.1 Monthly Budget Statement Summary
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5.1 MONTHLY BUDGET STATEMENT SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M02 August									
Description	2024/25	Budget Year 2025/26							
	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)	1 452 292 742	1 469 793 347	-	79 556 454	423 657 233	244 965 560	178 691 673	73%	1 469 793 347
Total Expenditure	1 906 429 524	911 671 647	-	174 036 242	289 055 207	151 962 550	137 092 657	90%	911 671 647
Surplus/(Deficit)	- 454 136 782	558 121 700	-	- 94 479 788	134 602 026	93 003 010	41 599 016	45%	558 121 700
Total sources of capital funds	363 991 447	373 244 700	-	28 777 697	93 012 948	62 207 452	30 805 496	50%	373 244 700

Table C1 above, reflects an actual monthly deficit of R94.4 million. The year to date (YTD) actual is showing a surplus of R134.6 million against the YTD budget surplus of R93.0 million which resulted in a favourable variance of R41.5 million.

5.1.1. Revenue by source

The YTD actual for revenue is R423.6 million compared to the YTD budget of R244.9 million which translates to a variance of R178.6 million.

The total variance for Revenue is **favourable**, kindly refer to **paragraph 5.3** below for detailed explanations on variances for Revenue.

5.1.2. Operating Expenditure:

The YTD actual for operating expenditure is R289.0 million compared to the YTD budget of R151.9 million which translates to a variance of R137.0 million.

The total variance for Operating Expenditure is **unfavourable**; this variance was because of a reduction in budget which is due to a rigorous process to eliminate unnecessary expenditure to improve the Municipality's working capital. Kindly refer to **paragraph 5.4** below for detailed explanations on variances for Operating Expenditure.

5.1.3. Capital Expenditure:

The YTD actual for capital expenditure is R93.0 million compared to the YTD budget of R62.2 million which translates to variance of R30.8 million.

This outcome is **favourable** and indicates adherence to the planned budget. Kindly refer to **paragraph 5.7** below for detailed explanations on variances for Capital Expenditure.

5.2 STATEMENT OF FINANCIAL PERFORMANCE

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

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	653 085	635 345	–	67 063	108 071	105 891	2 180	2%	635 345
Investment revenue	10 055	–	–	–	–	–	–		–
Transfers and subsidies - Operational	10 055	13 607	–	1 661	1 818	2 268	(450)	-20%	13 607
Other own revenue	779 099	820 842	–	10 833	313 769	136 807	176 962	129%	–
Total Revenue (excluding capital transfers and contributions)	**1 452 293**	**1 469 793**	**–**	**79 556**	**423 657**	**244 966**	**178 692**	**73%**	**1 469 793**
Employee costs	586 399	313 024	–	79 843	132 404	52 171	80 233		313 024
Remuneration of Councillors	13 234	14 996	–	1 076	2 090	2 499	(410)		14 996
Depreciation and amortisation	237 913	240 934	–	19 871	39 466	40 156	(689)		240 934
Interest	48 440	5 304	–	1 401	5 544	901	4 643		5 304
Inventory consumed and bulk purchases	247 993	76 177	–	20 413	37 837	12 696	25 141		76 177
Transfers and subsidies	16 013	8 000	–	–	–	1 333	(1 333)	-100%	8 000
Other expenditure	756 436	253 236	–	51 433	71 714	42 206	29 508	70%	253 236
Total Expenditure	**1 906 430**	**911 672**	**–**	**174 036**	**289 055**	**151 963**	**137 093**	**90%**	**911 672**
Surplus/(Deficit)	**(454 137)**	**558 122**	**–**	**(94 480)**	**134 602**	**93 003**	**41 599**	**45%**	**558 122**
Transfers and subsidies - capital (monetary allocations)	407 532	373 245	–	32 160	77 780	62 207	15 572	25%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(46 605)**	**931 366**	**–**	**(62 320)**	**212 382**	**155 210**	**57 171**	**37%**	**931 366**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(46 605)**	**931 366**	**–**	**(62 320)**	**212 382**	**155 210**	**57 171**	**37%**	**931 366**
Capital expenditure & funds sources									
Capital expenditure	**363 991**	**373 245**	**–**	**28 778**	**93 013**	**62 207**	**30 805**	**50%**	**373 245**
Capital transfers recognised	164 047	373 245	–	28 683	92 850	62 207	30 643	49%	373 245
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**199 945**	**–**	**–**	**95**	**163**	**–**	**163**	**#DIV/0!**	**–**
Total sources of capital funds	**363 991**	**373 245**	**–**	**28 778**	**93 013**	**62 207**	**30 805**	**50%**	**373 245**
Financial position									
Total current assets	312 965	1 162 928	–		401 976				1 162 928
Total non current assets	3 841 865	3 840 285	–		3 895 411				3 840 285
Total current liabilities	1 634 561	556 485	–		1 565 086				556 485
Total non current liabilities	49 471	194 333	–		49 122				194 333
Community wealth/Equity	**2 470 798**	**4 252 396**	**–**		**2 683 179**				**4 252 396**
Cash flows									
Net cash from (used) operating	(3 304 548)	899 872	–	136 621	630 493	175 408	(455 085)	-259%	899 872
Net cash from (used) investing	8 986 683	(429 231)	–	(28 778)	93 013	(71 539)	(164 552)	230%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	(872)	(872)	100%	–
Cash/cash equivalents at the month/year end	**5 981 750**	**450 499**	**–**	**–**	**731 065**	**88 087**	**(642 978)**	**-730%**	**–**
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	71 503	50 943	43 461	40 505	42 375	38 208	205 474	1 254 421	1 746 891
Creditors Age Analysis									
Total Creditors	63 664	31 060	84 026	36 104	28 334	24 559	173 151	596 096	1 036 993

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

5.3 FINANCIAL PERFORMANCE - REVENUE BY SOURCE

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August										
		2024/25	Budget Year 2025/26							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		511 182	496 566	–	49 137	78 108	82 761	(4 653)	-6%	496 566
Service charges - Waste Water Management		141 903	138 779	–	17 926	29 963	23 130	6 833	30%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		7 511	3 114	–	313	533	519	14	3%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	–	7 627	15 689	13 977	1 712	12%	83 863
Interest from Current and Non Current Assets		10 055	13 607	–	1 661	1 818	2 268	(450)	-20%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	–	1 658	1 658	317	1 341	423%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	–	7	224	432	(207)	-48%	2 589
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		692 711	729 373	–	1 227	295 664	121 562	174 102	143%	729 373
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		(1 070)	–	–	–	–	–	–		–
Other Gains		1 113	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**1 452 293**	**1 469 793**	**–**	**79 556**	**423 657**	**244 966**	**178 692**	**73%**	**1 469 793**

5.3.1. Revenue by Source

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

5.3.1.1. Service Charges-Water

The actual revenue billed from Service charges year to date (YTD) actual - Water amounted to R78.1 million compared with the year-to-date budget of R82.7 million which resulted in an **unfavorable** variance of R4.6 million.

This is due to correction of customer accounts where they have been previously billed based on estimated readings.

5.3.1.2. Service charges-sanitation.

The actual revenue billed from Service charges year to date (YTD) actual - Sanitation - amounted to R29.9 million compared with the year-to-date budget of R23.1 million which resulted in a **favorable** variance of R6.8 million.

This variance is in line with the YTD budget expectations and indicates effective revenue management in this category.

5.3.1.3. Rental of facilities

Revenue from rental of facilities year to date (YTD) actual amounted to R1.6 million compared with the year-to-date budget of R317 thousand which resulted in a **favourable** variance of R1.3 million. This is due to the billing of the Base Telecommunication Station rentals which are raised year in advance each financial year.

5.3.1.4. Interest earned-external investments.

Interest earned on external investments year to date (YTD) actual amounted to R1.8 million compared with the year-to-date budget of R2.3 million, resulting in an **unfavourable** variance of R450 thousand.

The variance is because of a decrease in investment deposits and an increase in withdrawals leading to lower interest earned than anticipated.

5.3.1.5. Interest earned-outstanding debtors.

Interest earned on outstanding debtors' year-to-date (YTD) actual amounts to R15.6 million compared with the year-to-date budget of R13.9 million, resulting in a **favourable** variance of R1.7 million.

The revenue is generated monthly based on the debt owed to the municipality by its debtors which is overdue.

5.3.1.6. Transfers and subsidies

Transfers and subsides recognised operational year to date (YTD) actual amounted to R295.6 million compared with the year to-date budget of R121.5 million, resulting in a favourable variance of R174.1 million.

The municipality received its first trench of Equitable Share and is expected to be utilised by the Municipality in the first six months of the year.

5.3.1.7. Other revenue

5.3.1.7.1 Sale of Goods and Rendering of Services

Revenue from sale of goods and rendering of services year to date (YTD) actual amounted to R533 thousand compared with the year to-date budget of R519 thousand, resulting in a **favourable** variance of R14 thousand.

This variance is in line with the YTD budget expectations and indicates effective revenue management in this category.

5.3.1.7.2 Operational 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 actual on Operational Revenue amounted to R224 thousand compared with the year-to-date budget of R432 thousand, resulting in an **unfavourable** variance of R207 thousand.

This revenue category is ad hoc in nature and thus the generation of it is not within the control of the municipality, for example insurance refunds.

5.4 FINANCIAL PERFORMANCE - EXPENDITURE BY TYPE

The YTD variance is calculated by taking YTD Actual and less YTD Budget.

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Employee related costs		586 399	313 024	–	79 843	132 404	52 171	80 233	154%	313 024
Remuneration of councillors		13 234	14 996	–	1 076	2 090	2 499	(410)	-16%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	–	20 413	37 837	12 696	25 141	198%	76 177
Debt impairment		288 866	28 424	–	2 369	4 737	4 737	–		28 424
Depreciation and amortisation		237 913	240 934	–	19 871	39 466	40 156	(689)	-2%	240 934
Interest		48 440	5 304	–	1 401	5 544	901	4 643	515%	5 304
Contracted services		191 228	126 582	–	9 554	16 723	21 097	(4 374)	-21%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	1 333	(1 333)	-100%	8 000
Irrecoverable debts written off		9 016	4 732	–	807	1 072	789	284	36%	4 732
Operational costs		274 207	93 497	–	38 704	49 181	15 583	33 598	216%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	–	–	–	–		–

5.4.1. Employee related costs

The expenditure on the year to date (YTD) actual employee costs amounted to R132.4 million compared with the year-to-date budget of R52.1 million, resulting in an **unfavorable** variance of R80.2 million.

In the month of August, the Municipality pays out bonuses to their employees.

Additionally, there was a reduction in budget which was done after a rigorous process to eliminate non-core expenditure to improve the Municipality's working capital.

5.4.2. Remuneration of councilors

The actual expenditure for the year to date (YTD) actual councilor's allowance amounted to R2.0 million compared with the year-to-date budget of R2.4 million, resulting in a **favorable** variance of R410 thousand.

This variance is in line with the YTD budget expectations and indicates effective cost management in this category.

5.4.3. Debt Impairment

The year to date (YTD) actual expenditure on debt impairment amounted to R4.7 million compared with the year-to-date budgeted amount of R4.7 million.

There is no variance, indicating that expenditure is in line with the planned budget.

5.4.4. Depreciation and asset impairment

The year to date (YTD) actual expenditure on depreciation and asset impairment amounted to R39.4 million compared with the budget of R40.1 million, resulting in a **favorable** variance of R689 thousand.

This variance is in line with the YTD budget expectations and indicates effective cost management in this category.

5.4.5. Interest paid.

The year to date (YTD) actual expenditure on interest paid amounted to R5.5 million compared with the year-to-date budget of R901 thousand, resulting in an **unfavorable** variance of R4.6million.

This unfavorable variance is due to cash flow challenges which then led to interest being charged on overdue accounts because of unpaid invoices within the regulated period of 30 days.

5.4.6. Inventory consumed.

The year to date (YTD) actual expenditure for inventory consumed amounted to R37.8 million compared with the year-to-date budget of R12.6 million, resulting in an **unfavorable** variance of R25.1 million.

This **unfavorable variance** is attributed to higher than anticipated demand for water, which increased bulk water purchases.

5.4.7. Contracted Services

The year to date (YTD) actual expenditure on Contracted services amounted to R16.7 million, compared with a year-to-date (YTD) budget of R21.0 million resulting in a **favorable** variance of R4.3 million.

This is largely due to effective cost containment initiatives instituted by management.

5.4.8 Irrecoverable debts written off.

The year to date (YTD) actual expenditure on Irrecoverable debts written off amounted to R1 million, while the year to date (YTD) budget R789 resulting in an **unfavorable variance** of R284 thousand.

This **unfavorable** variance is due to it could not being reliably estimated how much the amnesty would generate.

5.4.9. Other operating expenditure

The year to date (YTD) actual expenditure on other operational expenditure amounted to R49.1 million compared with the year-to-date budget of R15.5 million resulting in an **unfavorable** variance of R33.5 million.

This unfavorable variance is because of expenditure being higher than anticipated, these expenditure line items include electricity and fuel.
Another contributing factor is that there was a reduction in budget which was done after a rigorous process to eliminate non-core expenditure to improve the Municipality’s working capital.

5.5 DEBTORS AGE ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS AS AT 31 AUGUST 2025								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R20 587 404.59	R7 249 151.03	R9 657 247.69	R6 335 738.50	R8 235 179.09	R5 635 325.67	R185 941 043.23	R243 641 089.80
Departmental Account	R5 673 696.01	R3 624 341.12	R2 065 117.12	R1 798 447.37	R1 719 548.85	R1 342 689.05	R29 954 236.02	R46 178 075.54
Private Individual	R46 574 473.66	R40 915 790.42	R33 711 342.67	R33 783 928.53	R33 344 686.46	R31 532 531.04	R1 253 570 887.66	R1 473 433 640.44
Ugu District Municipality	-R7 696.16	-R164 375.49	-R197 031.33	-R223 621.16	-R57 708.45	-R31 017.79	-R8 056.05	-R689 506.43
Total	**R72 827 878.10**	**R51 624 907.08**	**R45 236 676.15**	**R41 694 493.24**	**R43 241 705.95**	**R38 479 527.97**	**R1 469 458 110.86**	**R1 762 563 299.35**

The biggest contributor to the total debt is residential customers who equate to 83%, business is 14% of the total debt and departmental accounts are 3% to the total debt. It has also been noticed that some customers have opted to have boreholes in their properties, and some have installed storage facilities in their properties which then adversely affect the collections process as customers do not respond when disconnections and restrictions are physically made on the customers' properties.

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

INTERGOVERNMENTAL AGE ANALYSIS AS AT 31 AUGUST 2025									
Account Category	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance	Comments 31 AUGUST 2025
Department of Correctional Se	R507 833.85	R299 043.02	R34 191.38	R34 523.63	R41 076.59	-R111 639.07	R59 594.17	R864 623.57	Warning letters issued but no disconnections have been implemented due to shortage of staff.
Department of Justice	38 294.82	R21 204.58	R4 790.85	R359.02	R0.00	R0.00	-R941.92	R63 707.35	
Dept of Education	R4 065.02	R1 221.82	R1 010.80	R1 919.35	R1 001.93	R997.94	R96 457.81	R106 674.67	Disconnections are currently underway
Dept of Education(Section 20)	R23 676.80	R203.40	R0.00	R0.00	R0.00	R0.00	R0.00	R23 880.20	
Dept of Education(Section 21)	R884 488.08	R700 533.43	R817 043.63	R470 790.08	R610 404.64	R579 352.64	R11 426 350.45	R15 488 962.95	Emailed warning letters & disconnected urban schools with outstanding debt, meter verifications for rural schools is underway.
Dept of Health	R100 882.17	R264 590.01	R142 384.14	R93 387.97	R89 845.12	R80 296.83	R1 761 307.35	R2 532 693.59	Received R1 135 345.46 from the department and R250 678 has not been allocated to accouts.
Dept of Higher Education and	R1 059.17	R803.06	R1 393.24	R1 386.00	R730.28	R1 375.25	R21 084.82	R27 831.82	Disconnected UKZN account but no response yet.
Dept of Human Settlement	R7 056.53	R7 021.08	R7 611.70	R5 966.13	R5 839.66	R5 025.84	R227 692.36	R266 213.30	Logged for a meter to be installed since no meter in long outstanding account.
Dept of Public Works National	R621 387.27	R662 701.63	R254 062.49	R52 286.26	R39 110.55	R41 575.87	R3 639 587.62	R5 310 711.69	Received R481 882.22 and notices were issued.
Dept of Public Works Provincia	R3 784.97	R3 242.85	R2 590.92	R1 669.05	R2 189.63	R1 662.17	R178 354.46	R193 494.05	Received R1 465.29 for Port Shepstone office other accounts are vacant plot.
Dept of Social Development	R33 733.28	R4 980.75	R29 848.24	R4 307.01	R30 323.64	R30 537.71	R94 566.56	R228 297.19	No response yet after the customer visited the minicipality to negotiate settlement and reinstate services.
Dept of Sports and Recreation	R1 792.48	R2 197.37	R80.13	R0.00	R0.00	R0.00	-R5 499.13	-R1 429.15	
Dept of Transport	R253 714.80	R132 143.74	R89 317.91	R87 423.59	R90 633.88	R42 642.38	R795 367.79	R1 491 244.09	Payment received and also some accounts have billing disputes
Eskom	R27 788.55	R45 743.92	R40 545.61	R225 470.25	R38 767.85	R33 990.27	R1 511 075.32	R1 923 381.77	Awaiting response after engagements with ESKOM.
Harry Gwala District Municipal	R360 839.57	R339 959.46	R283 125.88	R262 843.17	R265 708.78	R207 607.05	R4 913 614.22	R6 633 698.13	Received R554 333.43
National Youth Development A	R818.00	R890.58	R825.71	R899.61	R777.31	R851.42	R8 338.91	R13 401.54	No disconnection yet due to staff shortage, during the month of August other staff was on leave since we only have two personnel.
Ray Nkonyeni Municipality	R1 322 359.85	R480 249.62	R102 717.59	R427 422.65	R282 517.62	R354 551.00	R2 001 409.81	R4 971 228.14	Received R1 301 057.59 and logged disputed account with meter problems and adjustmnts required after 3 months.
SASSA	R471.58	R78.44	R0.00	R0.00	R0.00	R0.00	R0.00	R550.02	
South African Post Office	R3 304.88	R252.77	-R2 052.08	R243.81	-R843.97	R241.65	R9 907.62	R11 054.68	Promised to settle all outstanding accounts
Telkom SA	R38 238.93	R8 255.43	R7 955.90	R7 303.54	R7 242.54	R7 549.39	R170 748.49	R247 294.22	
Transnet	R307 961.80	R64 629.89	R82 757.33	R77 002.18	R193 270.12	R48 281.88	R3 164 094.93	R3 937 998.13	Emailed statements and warning letters
Umdoni Local Municipality	R1 007 394.21	R582 367.56	R164 250.66	R44 850.55	R20 294.14	R17 133.58	-R109 749.97	R1 726 540.73	Sent invoices and reminders, no payments received this month.
Umuziwabantu Municipality	R122 277.94	R257.61	R235.45	-R2 034.17	R232.79	R231.46	-R24 662.59	R96 538.49	Received R217 541.92
Umzumbe Municipality	R471.46	R1 769.10	R429.64	R427.69	R425.75	R423.79	R15 536.94	R19 484.37	No response
Grand Total	**R5 673 696.01**	**R3 624 341.12**	**R2 065 117.12**	**R1 798 447.37**	**R1 719 548.85**	**R1 342 689.05**	**R29 954 236.02**	**R46 178 075.54**	

5.6 CREDITORS ANALYSIS

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	**–**	–
Bulk Water	0200	22 865	23 494	29 962	30 073	25 445	19 577	158 431	380 949	**690 796**	690 796
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	0700	39 176	3 599	48 977	3 270	1 604	2 319	8 091	172 363	**279 399**	279 399
Auditor General	0800	–	–	1 054	41	–	–	131	–	**1 226**	1 226
Other	0900	1 623	3 967	4 033	2 720	1 285	2 662	6 498	42 784	**65 572**	65 572
Total By Customer Type	**1000**	**63 664**	**31 060**	**84 026**	**36 104**	**28 334**	**24 559**	**173 151**	**596 096**	**1 036 993**	1 036 993

The municipality is unable to pay its creditors within 30 days due to financial difficulties. There is an existing payment arrangement between uMgeni and the Municipality for the bulk water debt to have the debt settled by 2025/26.

The increase in the creditors' balance is due to invoices being captured at the beginning of a new financial year that were for the previous year not captured in the previous year.

5.7 CAPITAL EXPENDITURE

UGU DISTRICT MUNICIPALITY CAPITAL BUDGET: 31 AUGUST 2025								
PROJECT NAME	**ORIGINAL BUDGET**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
INTERNAL CAPEX								
Furniture and Office Equipment	R0.00	R67 876.80	R94 634.00				R162 510.80	R0.00
TOTAL INTERNAL CAPEX	**R0.00**	**R67 876.80**	**R94 634.00**	**R0.00**	**R0.00**	**R0.00**	**R162 510.80**	R0.00
					R0.00			
PROJECT NAME	**ORIGINAL BUDGET**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
MIG								
Kwamgai and Surrounds Water Supply Scheme	R19 183 778.00							R3 197 296.33
Vulamehlo Cross-Border Water Scheme	R23 300 000.00	R4 425 068.53					R4 425 068.53	R3 883 333.33
Umzimkhulu Bulk Water Augmentation Scheme - Phase 2	R35 750 000.00	R4 054 322.33					R4 054 322.33	R5 958 333.33
Kwalembe Water Supply Scheme Extension Implementation - Phase 1	R33 955 719.00	R16 706 984.88	R10 967 636.90				R27 674 621.78	R5 659 286.50
Emergency Boreholes Programme - Phase 2 - Implementation	R28 672 700.00	R4 278 093.31	R1 593 483.06				R5 871 576.37	R4 778 783.33
Margate Extension 3 & 7 Sanitation Scheme - Ward 6	R21 192 638.07						R0.00	R3 532 106.35
Refurbishment And Upgrade Of Margate Storm-Damaged Infrastructure, Wastewater Treatr	R32 500 000.00	R25 041 363.47					R25 041 363.47	R5 416 666.67
Umzinto Waste Water Treatment Works	R21 950 000.00						R0.00	R3 658 333.33
Umzinto Slums Clearance: Farm Isonti Low Cost Housing Water and Sanitation Scheme	R19 011 464.93	R8 106 060.82	R8 191 987.11				R16 298 047.93	R3 168 577.49
Refurbishment of Sanitation Infrastructure	R15 311 700.00						R0.00	R2 551 950.00
Pennington Waterbourne Sanitation Phase 3A	R22 416 700.00	R1 555 480.00					R1 555 480.00	R3 736 116.67
TOTAL MIG	**R273 244 700.00**	**R64 167 373.34**	**R20 753 107.07**	**R0.00**	**R0.00**	**R0.00**	**R84 920 480.41**	**R45 540 783.33**
PROJECT NAME	**ORIGINAL BUDGET**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
WSIG								
Dunjazane Water Pipeline	R500 000.00							R83 333.33
KwaMadlala Water Pipeline	R15 411 311.66		R1 973 220.00				R1 973 220.00	R2 568 551.94
Upgrade of Harding Sewer Reticulation	R24 400 000.00		R1 446 674.06				R1 446 674.06	R4 066 666.67
Non-Revenue Water	R40 273 259.01		R4 510 062.31				R4 510 062.31	R6 712 209.84
Replacement Of Sewer Mains And Refurbishment Of Sewer Pumpstations And Backup Gener	R6 500 000.00							R1 083 333.33
KwaNositha And Game Reserve Bulk Water Infrastructure And Reticulation - Phase 1	R6 450 000.00							R1 075 000.00
Murchison Bulk Water Supply And Reticulation Pipelines	R6 465 429.33							R1 077 571.56
	R100 000 000.00	**R0.00**	**R7 929 956.37**	**R0.00**	**R0.00**	**R0.00**	**R7 929 956.37**	**R16 666 666.67**
TOTAL WSIG								
TOTAL CAPITAL EXPENDITURE	**R373 244 700.00**	**R64 235 250.14**	**R28 777 697.44**	**R0.00**	**R0.00**	**R0.00**	**R93 012 947.58**	**R62 207 450.00**

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 R93 012 947.58 million relating to **MIG, WSIG and INTERNAL FUNDED PROJECT**, against the year-to-date budget of R62 207 450.00 million, resulting to a favorable balance R30 805 497.58.

5.8. INVESTMENT PORTFOLIO

NO	BANK NAME	ACCOUNT NUMBER	ACCOUNT TYPE	OPENING BALANCE - 30 JULY 2025	MONTHLY CAPITAL INVESTMENT	MONTHLY CAPITAL WITHDRAWN	MONTHLY INTEREST EARNED	MONTHLY INTEREST WITHDRAWN	CLOSING BALANCE - 31 AUGUST 2025
UGU DISTRICT MUNICIPALITY									
INVESTMENT REGISTER: 31 AUGUST 2025									
1	FNB	74761972882	CAPITAL	R0.00					R0.00
			INT ACC-8.89%	R0.00					R0.00
2	FNB CALL	62228266335	CAPITAL	R170 623.22	R911.55	R84.50			R171 450.27
			INT -	R911.55			R907.02	R911.55	R907.02
3	NEDBANK	7648552728	CAPITAL	R5 000 000.00					R5 000 000.00
			INT ACC-9%	R0.00					R0.00
4	STANDARD MIG CALL	058905324-041	MIG CALL STD	R2 930.41	R9.46				R2 939.87
			INT-4.80%	R9.46				R9.46	R0.00
5	STANDARD	058905324-045	CAPITAL	R100 000 000.00		R45 000 000.00			R55 000 000.00
			INT-9.20%	R0.00					R0.00
6	ABSA CALL	2081188843 + 2081187889	CAPITAL	R35 318.13	R45 018 994.56	R38 500 500.00			R6 553 812.69
			INT-9.53%	R18 994.56			R352.23	R18 994.56	R352.23
7	STD CALL	058905324-042	CAPITAL	R34 684.60	R0.40	R111.54			R34 573.46
			INT-9.20%	R111.54			R111.54	R0.00	R223.08
	ABSA INVEST	2081523754.00	CAPITAL	R0.00					R0.00
			INTEREST- 8.95%	0.00					R0.00
8	GENERAL ACCOUNT	053299787	INTEREST-4.8%	R0.00					R0.00
			TOTAL	**R105 263 583.47**	**R45 019 915.97**	**R83 500 696.04**	**R1 370.79**	**R19 915.57**	**R66 764 258.62**

The municipality does not hold any long-term investments due to its negative cash flow position. The municipality is currently putting grant receipts into short term deposits until the funds are required to defray the related expenditures. The short-term deposit attracts better interest rates compared to the ordinary bank account.

5.9. TRANSFERS AND GRANTS RECEIPTS

NO.	DETAILS	BALANCE AS AT 1 JULY 2025	TOTAL INCOME 31 AUGUST 2025	TOTAL EXP 31 AUGUST 2025	BALANCE AS AT 31 AUGUST 2025	TOTAL % SPENT AS AT 31 AUGUST 2025	RESPONSIBLE PERSON	FUNDER/ SPONSOR
UGU DISTRICT MUNICIPALITY								
GRANTS REGISTER 31 AUGUST 2025								
A1	Finance Management Grant	R0.00	-R2 000 000.00	R141 210.19	-R1 858 789.81	7.06%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	R0.00	R0.00		R0.00	0.00%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R806 000.00	R422 353.42	-R383 646.58	52.40%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R40 000 000.00	R8 805 817.69	-R31 194 182.31	22.01%	GM: WS	DPLG
A5	Development Planning Shared Services	R0.00	R0.00		R0.00	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	-R1 000 000.00	R0.00	R1 000 000.00	R0.00	100.00%	OMM	COGTA
A7	Municipal Disaster Response Grant	R0.00	R0.00		R0.00	0.00%	GM: WS	COGTA
A8	Ugu Transformative River Management Programme	R0.00	R0.00		R0.00	0.00%	GM: WS/CS	DPLG
A9	Implementation of the Green and Smart Municipality (GSM) Project	-R840 848.58	R0.00	R663 881.58	-R176 967.00	78.95%	GM: IED	EDTEA
A10	Regional Bulk Infrastructure Grant	R0.00	R0.00		R0.00	0.00%	GM: IED	EDTEA
A11	Mig Projects	R0.00	-R86 000 000.00	R86 000 000.00	R0.00	100.00%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R294 437 000.00	R117 774 666.66	-R176 662 333.34	40.00%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	**-R1 840 848.58**	**-R423 243 000.00**	**R214 807 929.54**	**-R210 275 919.04**			

5.9.1. Transfers and Grants Receipts

The total grants received for the financial year to date amounted to R423 243 000.00 as per the Table/ Schedule above, and the expenditure to-date is R214 807 929.54, which is 50.75%.

5.9.2. Transfers and Grants Expenditure

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

5.9.3. Grants Expenditure

5.9.3.1 Finance Management Grant (FMG)

This grant is used to pay the salaries of finance management interns and other training programs related to municipal finance.

The gazetted amount is R2 000 000 million, and as per the table above R2 000 000.00 was received from the National Treasury in August 2025. Therefore, expenditure for the financial year to date amounted to R141 21.19. The spending of the Grant based on the gazzeted amount is 7.06%

5.9.3.2. Municipal Infrastructure Grant (MIG)

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

The gazetted amount is R287 626 000, The Municipality received R86 000 000.00 in July and R86 000 000.00 was spent by the end of August. The spending of the Grant is 100% against the allocation to date.

5.9.3.3. Water Services Infrastructure Grant (WSIG)

The gazetted amount is R 100 000 000, The municipality received R40 000 000 in July and R8 805 817.69 was spent by the end of August. The spending of the Grant is 22.01% against the allocation to date.

5.9.3.4. Other grants

The gazette allocations for 2025/2026 are as follows:

- The Expanded Public Works Programme gazetted amount R 3 222 000.00 and the expenditure as of 30 August is R422 353.42. We received R806 000.00 from the National Treasury in **August 2025**. The spending of the Grant is 52.40% against the gazzeted amount.
- Rural Roads Asset Management Systems Grant gazetted amount R3 122 000, R0.00 was received in August. The expenditure as at the end of August 2025 is R0.00. The spending of the Grant is 0% against the allocation to date.

5.9.3.5 Implementation of the Green and Smart Municipality Project

This new Grant is aimed at employing technology to improve energy efficiency and reduce CO_2 emission emanating from Ugu District Municipality buildings by employing solar energy technology and reducing the use of energy that is derived from fossil fuels.

The ultimate objective is to achieve nearly zero energy from buildings being sourced from the Eskom grid and incorporate an energy efficient approach in municipal planning. The grant was not 100% spent during the financial year 2024/2025. The opening balance for 2025/2026 financial year is R840 848.58 which is resulting in the grant not being spent 100%. The expenditure as at R663 881.58 in August which is 78.95% against the allocation to date.

5.10. EXPENDITURE DETAILS SALARIES

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

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10 011	11 349	–	813	1 578	1 891	(313)	-17%	11 349
Pension and UIF Contributions		–	338	–	–	–	56	(56)	-100%	338
Medical Aid Contributions		–	125	–	–	–	21	(21)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	–	3	4	64	(59)	-93%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	–	260	507	467	40	9%	2 803
Sub Total - Councillors		**13 234**	**14 996**	**–**	**1 076**	**2 090**	**2 499**	**(410)**	**-16%**	**14 996**
% increase	4		**13.3%**							**13.3%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	–	–	–	778	(778)	-100%	4 668
Pension and UIF Contributions		–	131	–	–	–	22	(22)	-100%	131
Medical Aid Contributions		–	14	–	–	–	2	(2)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	–	–	–	111	(111)	-100%	669
Cellphone Allowance		–	165	–	–	–	28	(28)	-100%	165
Housing Allowances		–	129	–	–	–	21	(21)	-100%	129
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**–**	**5 776**	**–**	**–**	**–**	**963**	**(963)**	**-100%**	**5 776**
% increase	4		**#DIV/0!**							**#DIV/0!**
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	–	33 508	65 295	25 225	40 070	159%	151 350
Pension and UIF Contributions		63 343	49 347	–	5 563	11 390	8 224	3 165	38%	49 347
Medical Aid Contributions		25 451	18 805	–	2 273	4 552	3 134	1 417	45%	18 805
Overtime		62 340	8 375	–	5 598	10 629	1 396	9 233	662%	8 375
Performance Bonus		30 431	9 173	–	28 418	28 542	1 529	27 013	1767%	9 173
Motor Vehicle Allowance		15 152	10 532	–	1 387	2 739	1 755	984	56%	10 532
Cellphone Allowance		3 481	3 479	–	289	604	580	24	4%	3 479
Housing Allowances		1 512	2 127	–	145	290	355	(65)	-18%	2 127
Other benefits and allowances		14 219	36 936	–	1 170	2 392	6 156	(3 764)	-61%	36 936
Payments in lieu of leave		7 788	7 450	–	526	4 154	1 242	2 912	235%	7 450
Long service awards		5 423	2 641	–	554	1 023	440	583	133%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	–	412	795	1 172	(378)	-32%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**586 399**	**307 248**	**–**	**79 843**	**132 404**	**51 208**	**81 196**	**159%**	**307 248**
% increase	4		**-47.6%**							**-47.6%**
Total Parent Municipality		**599 634**	**328 020**	**–**	**80 919**	**134 493**	**54 670**	**79 823**	**146%**	**328 020**
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		**599 634**	**328 020**	**–**	**80 919**	**134 493**	**54 670**	**79 823**	**146%**	**328 020**
% increase	4		**-45.3%**							**-45.3%**
TOTAL MANAGERS AND STAFF		**586 399**	**313 024**	**–**	**79 843**	**132 404**	**52 171**	**80 233**	**154%**	**313 024**

The above table details the salaries report as per the requirement of section 66 of the Municipal Finance Management Act 56 of 2003.

Which Says The accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely-

a) Salaries and wages
b) Contributions for pensions and medical aid
c) Travel, motor car, accommodation, subsistence, and other allowances.
d) Housing benefits and allowances
e) Overtime payments
f) Loans and advances
g) Any other type of benefit or allowances related to staff.

5.11. LONG-TERM LOANS

UGU DISTRICT MUNICIPALITY										
LOANS REGISTER 31 AUGUST 2025										
DETAILS	PURPOSE OF THE LOAN	INTEREST %	REDEEMABLE	CLOSING BALANCE - 31 JULY 2025	CURRENT RECEIPTS	MONTHLY INTEREST CHARGED	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE -31 AUGUST 2025
Development Bank of SA	uMzimkhulu Augmentation - Infrastructure	5%	2029/06/30	R20 120 394.98	R0.00	R87 610.84	R173 966.21	R87 610.84	R348 254.58	R19 772 140.40
			TOTAL	**R20 120 394.98**	**R0.00**	**R87 610.84**	**R173 966.21**	**R87 610.84**	**R348 254.58**	**R19 772 140.40**

5.11.1 External Loans

The loan is structured, unsecure and were all taken with DBSA. The loan that was for refurbishment of Sanitation Infrastructure – Phase2 was settled as of 31 March 2024, the current loan balance outstanding is R19 772 140.40 for Umzimkhulu Augmentation. The municipality is still able to make repayments as and when they fall due.

The loans were taken for Sanitation refurbishment and for uMzimkhulu Augmentation at a very low rate of 5% since DBSA was subsidised by the Government to give the Municipalities loans. The Municipality took that opportunity to speed up their Service Delivery process as it was getting value for money at the lowest possible rates.

5.12 PERFORMANCE INDICATORS

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

Description of financial indicator	Basis of calculation	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.5%	27.0%	0.0%	1.9%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		52.2%	15.6%	0.0%	44.9%	15.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	19.1%	209.0%	0.0%	25.7%	209.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.5%	104.1%	0.0%	3.3%	104.1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		11.1%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		40.4%	21.3%	0.0%	31.3%	21.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.7%	3.3%	0.0%	0.8%	3.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.7%	16.8%	0.0%	1.3%	1.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

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

2. Material variances to be explained.

Calculations		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Financial liabilities		27 562	148 958		27 213	
Total Assets		4 154 830	5 003 213		4 297 387	5 003 213
Employee related costs		586 399	313 024		132 404	313 024
Repairs & Maintenance		39 461	49 143		3 392	49 143
Interest (finance charges)		48 440	5 304		5 544	5 304
Principal paid			5 231			5 231
Depreciation		237 913	240 934			14 996
Operating expenditure		1 906 430	911 672		289 055	911 672
Total Capital Expenditure		363 991	373 245		28 778	93 013
Borrowed funding for capital						
Debt		1 290 153	661 329		1 205 620	661 329
Equity		2 470 798	4 252 396		2 683 179	4 252 396
Reserves and funds						
Borrowing		27 562	148 958		27 213	148 958
Current assets		312 965	1 162 928		401 976	1 162 928
Current liabilities		1 634 561	556 485		1 565 086	556 485
Monetary assets		7 559	579 168		50 872	579 168
Total Revenue (excluding capital transfers and contributions)		1 452 293	1 469 793		423 657	1 469 793
Transfers and subsidies - Operational		692 711				
Transfers and subsidies - capital (monetary allocations)		407 532	373 245		77 780	373 245
Debt service payments			8 376			(10 586)
Outstanding debtors (receivables)		160 833				
Annual services revenue		653 085	635 345		67 063	108 071
Cash + investments	Including LT investments	7 559	579 168		50 872	579 168
Fixed operational expend. (monthly)						
Longstanding debtors outstanding		(279)	11 162		(279)	11 162
Longstanding debtors recovered						
Attorney collections						

The above table gives an overview of the financial indicators of the municipality for the period ended 31 August 2025.

5.12.1. Borrowing Management

The outstanding amount of the loan from DBSA is currently sitting at 0.01% for both Water and Sanitation infrastructure.

5.12.2. Liquidity

- Current Ratio: Current Assets: Current Liabilities, the Municipality is sitting at **0.26:1** which is lower than the norm of **2:1**.
- Quick Ratio: Current Assets less Inventory: Current Liabilities, the Municipality set at **0.03:1** which is lower than the norm of **1.5:1**.

The ideal current ratio and quick ratio are 1.5 - 2.1 and 1.5: 1 respectively. As of 31 August 2025, the current ratio of the municipality is **0.26:1** and the quick ratio is **0.03:1**. This is a risk because the municipality may not be able to satisfactorily meet its short-term obligations as there are more short-term commitments and less liquid assets to cover them.

- Cash Coverage: the Municipality is sitting at **1 month** which is unfavorable which is lower than the norm of between 1 - 3 Months.

The municipality has a ratio below the norm therefore is vulnerable and at a higher risk in the event of financial “shocks/setbacks” and its ability to meet its obligations to provide basic services or its financial commitment may be compromised.

5.12.3. Revenue Management

The Municipality’s average collection rate for the month of August 2025 is as follows: -

- To total debt: 48.22%
- To monthly billings: 61 %

The municipality's average debt collection rate is 61%, and the normal rate is 95%. This has a negative impact on the municipality's cashflow, which is a direct consequence of negative/ poor net working capital, and it also indicates that the municipality is providing services that are not being paid for which negatively impacts on the going concern of the municipality. These trends indicate that serious corrective measures are needed to help recover the outstanding funds and thus debtor collectors have been appointed. Below is the summary of collections for the past months which shows the trend for collections against billing:

UGU DISTRICT MUNICIPALITY				
Collection ratio				
Monthly billings 2025/2026				
Month	**Receipts**	**Monthly billings**	**Monthly Collection rate**	**Cumulative Collection rate**
Jul-25	R35 875 005.18	R58 785 575.77	61%	61%
Total debt	50.74%			

Kindly refer to paragraph 6.5 above.

Amnesty Listing - 2025/2026 Financial Year						
	Amnesty		**Waiver of interest and penalties**		**Total written off**	**Collections 2025/2026**
	Amount written off	**Number of beneficiaries**	**Amount written off**	**Number of beneficiaries**		
Balance b/f	R23 426 589.27	1705	R2 342 435.71	701		
Jul-25	R199 338.04	15	R66 462.55	57	R265 800.59	R1 214 572.24
	23 625 927.31	**1 720**	**2 408 898.26**	**758**	**265 800.59**	**1 214 572.24**

6. MAIN TABLES

6.1 SUMMARY

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

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	653 085	635 345	–	67 063	108 071	105 891	2 180	2%	635 345
Investment revenue	10 055	–	–	–	–	–	–		–
Transfers and subsidies - Operational	10 055	13 607	–	1 661	1 818	2 268	(450)	-20%	13 607
Other own revenue	779 099	820 842	–	10 833	313 769	136 807	176 962	129%	–
Total Revenue (excluding capital transfers and contributions)	**1 452 293**	**1 469 793**	**–**	**79 556**	**423 657**	**244 966**	**178 692**	**73%**	**1 469 793**
Employee costs	586 399	313 024	–	79 843	132 404	52 171	80 233		313 024
Remuneration of Councillors	13 234	14 996	–	1 076	2 090	2 499	(410)		14 996
Depreciation and amortisation	237 913	240 934	–	19 871	39 466	40 156	(689)		240 934
Interest	48 440	5 304	–	1 401	5 544	901	4 643		5 304
Inventory consumed and bulk purchases	247 993	76 177	–	20 413	37 837	12 696	25 141		76 177
Transfers and subsidies	16 013	8 000	–	–	–	1 333	(1 333)	-100%	8 000
Other expenditure	756 436	253 236	–	51 433	71 714	42 206	29 508	70%	253 236
Total Expenditure	**1 906 430**	**911 672**	**–**	**174 036**	**289 055**	**151 963**	**137 093**	**90%**	**911 672**
Surplus/(Deficit)	**(454 137)**	**558 122**	**–**	**(94 480)**	**134 602**	**93 003**	**41 599**	**45%**	**558 122**
Transfers and subsidies - capital (monetary allocations)	407 532	373 245	–	32 160	77 780	62 207	15 572	25%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(46 605)**	**931 366**	**–**	**(62 320)**	**212 382**	**155 210**	**57 171**	**37%**	**931 366**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(46 605)**	**931 366**	**–**	**(62 320)**	**212 382**	**155 210**	**57 171**	**37%**	**931 366**
Capital expenditure & funds sources									
Capital expenditure	**363 991**	**373 245**	**–**	**28 778**	**93 013**	**62 207**	**30 805**	**50%**	**373 245**
Capital transfers recognised	164 047	373 245	–	28 683	92 850	62 207	30 643	49%	373 245
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**199 945**	**–**	**–**	**95**	**163**	**–**	**163**	**#DIV/0!**	**–**
Total sources of capital funds	**363 991**	**373 245**	**–**	**28 778**	**93 013**	**62 207**	**30 805**	**50%**	**373 245**
Financial position									
Total current assets	312 965	1 162 928	–		401 976				1 162 928
Total non current assets	3 841 865	3 840 285	–		3 895 411				3 840 285
Total current liabilities	1 634 561	556 485	–		1 565 086				556 485
Total non current liabilities	49 471	194 333	–		49 122				194 333
Community wealth/Equity	**2 470 798**	**4 252 396**	**–**		**2 683 179**				**4 252 396**
Cash flows									
Net cash from (used) operating	(3 304 548)	899 872	–	136 621	630 493	175 408	(455 085)	-259%	899 872
Net cash from (used) investing	8 986 683	(429 231)	–	(28 778)	93 013	(71 539)	(164 552)	230%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	(872)	(872)	100%	–
Cash/cash equivalents at the month/year end	**5 981 750**	**450 499**	**–**	**–**	**731 065**	**88 087**	**(642 978)**	**-730%**	**–**

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	71 503	50 943	43 461	40 505	42 375	38 208	205 474	1 254 421	1 746 891
Creditors Age Analysis									
Total Creditors	63 664	31 060	84 026	36 104	28 334	24 559	173 151	596 096	1 036 993

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 the tables below.

6.2 STATEMENT OF FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August										
		2024/25	Budget Year 2025/26							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		511 182	496 566	–	49 137	78 108	82 761	(4 653)	-6%	496 566
Service charges - Waste Water Management		141 903	138 779	–	17 926	29 963	23 130	6 833	30%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		7 511	3 114	–	313	533	519	14	3%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	–	7 627	15 689	13 977	1 712	12%	83 863
Interest from Current and Non Current Assets		10 055	13 607	–	1 661	1 818	2 268	(450)	-20%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	–	1 658	1 658	317	1 341	423%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	–	7	224	432	(207)	-48%	2 589
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		692 711	729 373	–	1 227	295 664	121 562	174 102	143%	729 373
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		(1 070)	–	–	–	–	–	–		–
Other Gains		1 113	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**1 452 293**	**1 469 793**	**–**	**79 556**	**423 657**	**244 966**	**178 692**	**73%**	**1 469 793**
Expenditure By Type										
Employee related costs		586 399	313 024	–	79 843	132 404	52 171	80 233	154%	313 024
Remuneration of councillors		13 234	14 996	–	1 076	2 090	2 499	(410)	-16%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	–	20 413	37 837	12 696	25 141	198%	76 177
Debt impairment		288 866	28 424	–	2 369	4 737	4 737	–		28 424
Depreciation and amortisation		237 913	240 934	–	19 871	39 466	40 156	(689)	-2%	240 934
Interest		48 440	5 304	–	1 401	5 544	901	4 643	515%	5 304
Contracted services		191 228	126 582	–	9 554	16 723	21 097	(4 374)	-21%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	1 333	(1 333)	-100%	8 000
Irrecoverable debts written off		9 016	4 732	–	807	1 072	789	284	36%	4 732
Operational costs		274 207	93 497	–	38 704	49 181	15 583	33 598	216%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	–	–	–	–		–
Total Expenditure		**1 906 430**	**911 672**	**–**	**174 036**	**289 055**	**151 963**	**137 093**	**90%**	**911 672**
Surplus/(Deficit)		**(454 137)**	**558 122**	**–**	**(94 480)**	**134 602**	**93 003**	**41 599**	**0**	**558 122**
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	–	32 160	77 780	62 207	15 572	0	373 245
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(46 605)**	**931 366**	**–**	**(62 320)**	**212 382**	**155 210**			**931 366**
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		**(46 605)**	**931 366**	**–**	**(62 320)**	**212 382**	**155 210**			**931 366**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(46 605)**	**931 366**	**–**	**(62 320)**	**212 382**	**155 210**			**931 366**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(46 605)**	**931 366**	**–**	**(62 320)**	**212 382**	**155 210**			**931 366**

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

6.3 CAPITAL EXPENDITURE

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		7 589	–	–	95	163	–	163	#DIV/0!	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		(11 713)	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		289 350	181 289	–	17 451	42 637	30 215	12 422	41%	181 289
Vote 14 - Waste Water Management		78 766	191 955	–	11 232	50 213	31 993	18 221	57%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	–	28 778	93 013	62 207	**30 805**	**50%**	373 245
Total Capital Expenditure		**363 991**	**373 245**	**–**	**28 778**	**93 013**	**62 207**	**30 805**	**50%**	**373 245**
Capital Expenditure - Functional Classification										
Governance and administration		**7 589**	**–**	**–**	**95**	**163**	**–**	163	#DIV/0!	**–**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	95	163	–	163	#DIV/0!	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**(11 713)**	**–**	**–**	**–**	**–**	**–**	–		**–**
Planning and development		(11 713)	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**368 116**	**373 245**	**–**	**28 683**	**92 850**	**62 207**	30 643	49%	**373 245**
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	–	17 451	42 637	30 215	12 422	41%	181 289
Waste water management		78 766	191 955	–	11 232	50 213	31 993	18 221	57%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**363 991**	**373 245**	**–**	**28 778**	**93 013**	**62 207**	**30 805**	**50%**	**373 245**
Funded by:										
National Government		164 047	373 245	–	28 683	92 850	62 207	30 643	49%	373 245
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**164 047**	**373 245**	**–**	**28 683**	**92 850**	**62 207**	**30 643**	**49%**	**373 245**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		199 945	–	–	95	163	–	163	#DIV/0!	–
Total Capital Funding		**363 991**	**373 245**	**–**	**28 778**	**93 013**	**62 207**	**30 805**	**50%**	**373 245**

This above table provides an overview of actuals capital expenditure for the current month and for the financial year to date. Except for the internally funded projects, the capital project of the municipality is funded by the MIG and the WSIG grants.

6.4 STATEMENT FINANCIAL POSITION

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M02 August						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		7 559	579 168	–	50 872	579 168
Trade and other receivables from exchange transactions		144 808	527 080	–	188 008	527 080
Receivables from non-exchange transactions		13 419	9 470	–	17 012	9 470
Current portion of non-current receivables		2 476	66	–	2 487	66
Inventory		11 617	46 242	–	14 488	46 242
VAT		132 678	902	–	128 928	902
Other current assets		409	–	–	180	–
Total current assets		**312 965**	**1 162 928**	**–**	**401 976**	**1 162 928**
Non current assets						
Investments		0	–	–	0	–
Investment property		31 513	30 400	–	31 513	30 400
Property, plant and equipment		3 806 602	3 794 465	–	3 860 519	3 794 465
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 028	4 258	–	3 658	4 258
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		(279)	11 162	–	(279)	11 162
Other non-current assets		0	–	–	0	–
Total non current assets		**3 841 865**	**3 840 285**	**–**	**3 895 411**	**3 840 285**
TOTAL ASSETS		**4 154 830**	**5 003 213**	**–**	**4 297 387**	**5 003 213**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		54 366	(5 231)	–	54 366	(5 231)
Consumer deposits		23 274	–	–	23 642	–
Trade and other payables from exchange transactions		1 184 395	470 115	–	1 051 413	470 115
Trade and other payables from non-exchange transactions		1 921	2 111	–	50 720	2 111
Provision		114 097	(6 954)	–	117 788	(6 954)
VAT		256 508	96 443	–	267 158	96 443
Other current liabilities		–	–	–	–	–
Total current liabilities		**1 634 561**	**556 485**	**–**	**1 565 086**	**556 485**
Non current liabilities						
Financial liabilities		27 562	148 958	–	27 213	148 958
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		21 909	45 375	–	21 909	45 375
Total non current liabilities		**49 471**	**194 333**	**–**	**49 122**	**194 333**
TOTAL LIABILITIES		**1 684 033**	**750 817**	**–**	**1 614 208**	**750 817**
NET ASSETS	2	**2 470 798**	**4 252 396**	**–**	**2 683 179**	**4 252 396**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 470 798	4 252 396	–	2 683 179	4 252 396
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 470 798**	**4 252 396**	**–**	**2 683 179**	**4 252 396**

The statement of financial position indicates the actual date of the assets and liabilities of the municipality for the period ended 31 August 2025.

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS AS AT 31 AUGUST 2025								
CUSTOMER TYPE	**0-30**	**31-60**	**61-90**	**91-120**	**121-150**	**151-180**	**181+**	**Balance**
Business	R20 587 404.59	R7 249 151.03	R9 657 247.69	R6 335 738.50	R8 235 179.09	R5 635 325.67	R185 941 043.23	R243 641 089.80
Departmental Account	R5 673 696.01	R3 624 341.12	R2 065 117.12	R1 798 447.37	R1 719 548.85	R1 342 689.05	R29 954 236.02	R46 178 075.54
Private Individual	R46 574 473.66	R40 915 790.42	R33 711 342.67	R33 783 928.53	R33 344 686.46	R31 532 531.04	R1 253 570 887.66	R1 473 433 640.44
Ugu District Municipality	-R7 696.16	-R164 375.49	-R197 031.33	-R223 621.16	-R57 708.45	-R31 017.79	-R8 056.05	-R689 506.43
Total	**R72 827 878.10**	**R51 624 907.08**	**R45 236 676.15**	**R41 694 493.24**	**R43 241 705.95**	**R38 479 527.97**	**R1 469 458 110.86**	**R1 762 563 299.35**

Details on the consumer debtors are presented under the revenue section report.

2. CREDITOR'S ANALYSIS

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
Description	**NT Code**	**Budget Year 2025/26**									Prior year totals for chart (same period)
R thousands		**0 - 30 Days**	**31 - 60 Days**	**61 - 90 Days**	**91 - 120 Days**	**121 - 150 Days**	**151 - 180 Days**	**181 Days - 1 Year**	**Over 1 Year**	**Total**	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	**–**	–
Bulk Water	0200	22 865	23 494	29 962	30 073	25 445	19 577	158 431	380 949	**690 796**	690 796
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	0700	39 176	3 599	48 977	3 270	1 604	2 319	8 091	172 363	**279 399**	279 399
Auditor General	0800	–	–	1 054	41	–	–	131	–	**1 226**	1 226
Other	0900	1 623	3 967	4 033	2 720	1 285	2 662	6 498	42 784	**65 572**	65 572
Total By Customer Type	**1000**	**63 664**	**31 060**	**84 026**	**36 104**	**28 334**	**24 559**	**173 151**	**596 096**	**1 036 993**	1 036 993

Table SC4 above talks to aged creditors owed by the Municipality as of 31 August 2025.

3. INVESTMENT PORTFOLIO

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Interst Earned	Closing Balance
R thousands		Yrs/Months													
Municipality															
FNB	74761972882									–					–
										–					–
FNB CALL	62228266335									171		0	1		171
										1	1			1	1
NEDBANK	7648552728									5 000					5 000
										–					–
STANDARD BANK MIG CALL	058905324-041									3			0		3
										0	0				–
STANDARD BANK	058905324-045									100 000		45 000			55 000
										–					–
ABSA CALL	2081188843 + 2081187889									35		38 501	45 019		6 554
										19	19			0	0
STANDARD BANK CALL	058905324-042									35		0	0		35
										0				0	0
ABSA INVEST	2081523754									–					–
										–					–
STANDARD BANK	058905324-051									–					–
										–					–
GENERAL ACCOUNT	53299787									–					–
															–
															–
															–
															–
															–
Municipality sub-total										105 264		83 501	45 020		66 764
Entities															
															–
															–
															–
															–
															–
															–
															–
Entities sub-total										–		–	–		–
TOTAL INVESTMENTS AND INTEREST	2									105 264		83 501	45 020		66 764

References

Table SC6 provides a list of investments account as at the end of the month we are reporting on.

4. ALLOCATION AND GRANTS RECEIPTS AND EXPENDITURE

UGU DISTRICT MUNICIPALITY								
GRANTS REGISTER 31 AUGUST 2025								
NO.	**DETAILS**	**BALANCE AS AT 1 JULY 2025**	**TOTAL INCOME 31 AUGUST 2025**	**TOTAL EXP 31 AUGUST 2025**	**BALANCE AS AT 31 AUGUST 2025**	**TOTAL % SPENT AS AT 31 AUGUST 2025**	**RESPONSIBLE PERSON**	**FUNDER/ SPONSOR**
A1	Finance Management Grant	R0.00	-R2 000 000.00	R141 210.19	-R1 858 789.81	7.06%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	R0.00	R0.00		R0.00	0.00%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R806 000.00	R422 353.42	-R383 646.58	52.40%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R40 000 000.00	R8 805 817.69	-R31 194 182.31	22.01%	GM: WS	DPLG
A5	Development Planning Shared Services	R0.00	R0.00		R0.00	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	-R1 000 000.00	R0.00	R1 000 000.00	R0.00	100.00%	OMM	COGTA
A7	Municipal Disaster Response Grant	R0.00	R0.00		R0.00	0.00%	GM: WS	COGTA
A8	Ugu Transformative River Management Programme	R0.00	R0.00		R0.00	0.00%	GM: WS/CS	DPLG
A9	Implementation of the Green and Smart Municipality (GSM) Project	-R840 848.58	R0.00	R663 881.58	-R176 967.00	78.95%	GM: IED	EDTEA
A10	Regional Bulk Infrastructure Grant	R0.00	R0.00		R0.00	0.00%	GM: IED	EDTEA
A11	Mig Projects	R0.00	-R86 000 000.00	R86 000 000.00	R0.00	100.00%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R294 437 000.00	R117 774 666.66	-R176 662 333.34	40.00%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	**-R1 840 848.58**	**-R423 243 000.00**	**R214 807 929.54**	**-R210 275 919.04**			

The table above refers to all Grants received and expenditure for the month.

5.COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE

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

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10 011	11 349	–	813	1 578	1 891	(313)	-17%	11 349
Pension and UIF Contributions		–	338	–	–	–	56	(56)	-100%	338
Medical Aid Contributions		–	125	–	–	–	21	(21)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	–	3	4	64	(59)	-93%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	–	260	507	467	40	9%	2 803
Sub Total - Councillors		**13 234**	**14 996**	**–**	**1 076**	**2 090**	**2 499**	**(410)**	**-16%**	**14 996**
% increase	4		**13.3%**							**13.3%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	–	–	–	778	(778)	-100%	4 668
Pension and UIF Contributions		–	131	–	–	–	22	(22)	-100%	131
Medical Aid Contributions		–	14	–	–	–	2	(2)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	–	–	–	111	(111)	-100%	669
Cellphone Allowance		–	165	–	–	–	28	(28)	-100%	165
Housing Allowances		–	129	–	–	–	21	(21)	-100%	129
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**–**	**5 776**	**–**	**–**	**–**	**963**	**(963)**	**-100%**	**5 776**
% increase	4		**#DIV/0!**							**#DIV/0!**
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	–	33 508	65 295	25 225	40 070	159%	151 350
Pension and UIF Contributions		63 343	49 347	–	5 563	11 390	8 224	3 165	38%	49 347
Medical Aid Contributions		25 451	18 805	–	2 273	4 552	3 134	1 417	45%	18 805
Overtime		62 340	8 375	–	5 598	10 629	1 396	9 233	662%	8 375
Performance Bonus		30 431	9 173	–	28 418	28 542	1 529	27 013	1767%	9 173
Motor Vehicle Allowance		15 152	10 532	–	1 387	2 739	1 755	984	56%	10 532
Cellphone Allowance		3 481	3 479	–	289	604	580	24	4%	3 479
Housing Allowances		1 512	2 127	–	145	290	355	(65)	-18%	2 127
Other benefits and allowances		14 219	36 936	–	1 170	2 392	6 156	(3 764)	-61%	36 936
Payments in lieu of leave		7 788	7 450	–	526	4 154	1 242	2 912	235%	7 450
Long service awards		5 423	2 641	–	554	1 023	440	583	133%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	–	412	795	1 172	(378)	-32%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**586 399**	**307 248**	**–**	**79 843**	**132 404**	**51 208**	**81 196**	**159%**	**307 248**
% increase	4		**-47.6%**							**-47.6%**
Total Parent Municipality		**599 634**	**328 020**	**–**	**80 919**	**134 493**	**54 670**	**79 823**	**146%**	**328 020**
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		**599 634**	**328 020**	**–**	**80 919**	**134 493**	**54 670**	**79 823**	**146%**	**328 020**
% increase	4		**-45.3%**							**-45.3%**
TOTAL MANAGERS AND STAFF		**586 399**	**313 024**	**–**	**79 843**	**132 404**	**52 171**	**80 233**	**154%**	**313 024**

The table above details Councilors remuneration, Sec 57 and other employees' salaries and benefits.

6. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity								–		
Service charges - Water								–		
Service charges - Waste Water Management								–		
Service charges - Waste management								–		
Sale of Goods and Rendering of Services								–		
Agency services								–		
Interest								–		
Interest earned from Receivables								–		
Interest earned from Current and Non Current Assets										
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets								–		
Licence and permits								–		
Operational Revenue								–		
Non-Exchange Revenue								–		
Property rates										
Surcharges and Taxes										
Fines, penalties and forfeits								–		
Licences or permits										
Transfer and subsidies - Operational										
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–		–
Expenditure By Type										
Employee related costs								–		
Remuneration of councillors								–		
Bulk purchases - electricity								–		
Inventory consumed								–		
Debt impairment								–		
Depreciation and amortisation								–		
Interest								–		
Contracted services								–		
Transfers and subsidies								–		
Irrecoverable debts written off								–		
Operational costs								–		
Losses on disposal of Assets										
Other Losses										
Total Expenditure		–	–	–	–	–	–	–		–
Surplus/(Deficit)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations)								–		
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–		–
Income Tax								–		
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–		–

The above table talks about the Financial Performance of Entities.

7. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	–	–	–	–	–	–		–
Expenditure By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the yr/period		–	–	–	–	–	–	–		–
Capital Expenditure By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

The above table talks to the Financial Performance of the Entity as well as the Capital expenditure.

8.CAPITAL PROGRAMME PERFORMANCE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August										
		2024/25	Budget Year 2025/26							
Vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		7 589	–	–	95	163	–	163	#DIV/0!	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		(11 713)	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		289 350	181 289	–	17 451	42 637	30 215	12 422	41%	181 289
Vote 14 - Waste Water Management		78 766	191 955	–	11 232	50 213	31 993	18 221	57%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	–	28 778	93 013	62 207	**30 805**	**50%**	373 245
Total Capital Expenditure		**363 991**	**373 245**	**–**	**28 778**	**93 013**	**62 207**	**30 805**	**50%**	**373 245**
Capital Expenditure - Functional Classification										
Governance and administration		**7 589**	**–**	**–**	**95**	**163**	**–**	163	#DIV/0!	**–**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	95	163	–	163	#DIV/0!	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**(11 713)**	**–**	**–**	**–**	**–**	**–**	–		**–**
Planning and development		(11 713)	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**368 116**	**373 245**	**–**	**28 683**	**92 850**	**62 207**	30 643	49%	**373 245**
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	–	17 451	42 637	30 215	12 422	41%	181 289
Waste water management		78 766	191 955	–	11 232	50 213	31 993	18 221	57%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**363 991**	**373 245**	**–**	**28 778**	**93 013**	**62 207**	**30 805**	**50%**	**373 245**
Funded by:										
National Government		164 047	373 245	–	28 683	92 850	62 207	30 643	49%	373 245
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**164 047**	**373 245**	**–**	**28 683**	**92 850**	**62 207**	**30 643**	**49%**	**373 245**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		199 945	–	–	95	163	–	163	#DIV/0!	–
Total Capital Funding		**363 991**	**373 245**	**–**	**28 778**	**93 013**	**62 207**	**30 805**	**50%**	**373 245**

The Table above talks about the Capital Budget and expenditure of the Municipality.

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

Please refer to the SCTIE F Schedule attached

10. MANAGER'S QUALITY CERTIFICATE

Ugu District Municipality

Quality Certificate

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

(name of municipality),hereby certify that-

(mark as appropriate)

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

for the month of **August** 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name Mr Vela Owen Mazibuko

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature ____________

Date 08/09/2025

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In-Year Report of the Municipal Entity – South Coast Tourism & Investment Enterprise Prepared in terms of the Local Government Municipal Finance Management Act, No 56 of 2003

Monthly Budget Statement August 2025

Contents

SOUTH COAST TOURISM& INVESTMENT ENTERPRISE (RF) SOC 2016/158371/30

Month-ended: - 31 October 2024

1. Part 1 – In-Year Report

This report is based upon financial information available at the time of preparation. The provisional financial results for the month ended 31 August 2025, are summarised below.

1.1. Table F1: S71 Monthly Budget Statement Summary

Description	2024/25	Current Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	138	132	–	3	5	22	(0)	-79%	22
Transfers recognised - operational	17 761	26 364	–	4 895	6 371	4 394	2	45%	4 394
Other own revenue	324	332	–	21	72	55	0	31%	55
Total Revenue (excluding capital transfers and contributions)	**18 223**	**26 828**	**–**	**4 919**	**6 447**	**4 471**	**1 977**	**0**	**4 471**
Employee costs	6 623	9 887	–	528	1 063	1 648	(584)	(0)	1 648
Remuneration of Board Members	–	–	–	–	–	–	–		–
Depreciation and asset impairment	5 486	97	–	7	13	16	(3)	(0)	16
Interest	31	50	–	0	0	8	(8)	(0)	8
Inventory consumed and bulk purchases	12	–	–	0	2	–	2	#DIV/0!	–
Transfers and grants	–	–	–	–	–	–	–		–
Other expenditure	5 250	15 900	–	81	352	2 650	(2 298)	(0)	2 650
Total Expenditure	**17 402**	**25 934**	**–**	**616**	**1 431**	**4 322**	**(2 892)**	**(0)**	**4 322**
Surplus/(Deficit)	**821**	**894**	**–**	**4 302**	**5 017**	**148**	**4 869**	**0**	**148**
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**821**	**894**	**–**	**4 302**	**5 017**	**148**	**4 869**	**0**	**148**
Income Tax	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**821**	**894**	**–**	**4 302**	**5 017**	**148**	**4 869**	**0**	**148**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Transfers recognised - capital	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	11	894	–	–	11	149	(138)	(0)	894
Total sources of capital funds	11	894	–	–	11	149	(138)	(0)	894
Financial position									
Total current assets	6 668	13 769	–		12 215				13 769
Total non current assets	9 815	11 424	–		9 802				11 424
Total current liabilities	4 078	(4 190)	–		4 595				(4 190)
Total non current liabilities	–	–	–		–				–
Community wealth/Equity	**12 405**	**49 156**	**–**		**17 422**				**48 262**
Cash flows									
Net cash from (used) operating	12 734	55 759	–	778	13 340	9 293	4 046	0	55 759
Net cash from (used) investing	–	–	–	–	–	–	–		–
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the year end	12 734	55 759	–	778	13 340	9 293	4 046	0	55 759
Debtors & creditors analysis	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**	**Total**
Debtors Age Analysis									
Total By Income Source	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	(40)	82	62	29	(32)	3	7	–	111

1.2. Table F2: Monthly Budget Statement – Financial Performance; Revenue & Expenditure

Description	Ref	2024/25	Current Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue	1									
Exchange Revenue								–		
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste Management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		159	100	–	1	52	17	35	209.0%	17
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		–	–	–	–	–	–	–		–
Interest earned from Current and Non Current Assets		138	132	–	3	5	22	(17)	-78.8%	22
Dividends		–	–	–	–	–	–	–		–
Rent on Land		143	229	–	20	20	38	(18)	-47.6%	38
Rental from Fixed Assets		–	2	–	–	–	(0)	0	-100.0%	(0)
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		20	0	–	–	–	0	(0)	-100.0%	0
Non-Exchange Revenue										
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		1	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences or permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		17 761	26 364	–	4 895	6 371	4 394	1 977	45.0%	4 394
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**18 223**	**26 828**	**–**	**4 919**	**6 447**	**4 471**	**1 977**	**44.2%**	**4 471**
Expenditure By Type										
Employee related costs		6 623	9 887	–	528	1 063	1 648	(584)	-35.5%	1 648
Remuneration of board members		–	–	–	–	–	–	–		–
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		12	–	–	0	2	–	2	#DIV/0!	–
Debt impairment		5 399	–	–	–	–	–	–		–
Depreciation and asset impairment	2	87	97	–	7	13	16	(3)	-19.5%	16
Interest		31	50	–	0	0	8	(8)	-98.2%	8
Contracted services		2 381	7 510	–	7	47	1 252	(1 205)	-96.2%	1 252
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		16	19	–	–	–	3	(3)		3
Operational costs		2 805	8 335	–	74	305	1 389	(1 084)	-78.0%	1 389
Losses on disposal of Assets		48	37	–	–	–	6	(6)	-100.0%	6
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure	3	**17 402**	**25 934**	**–**	**616**	**1 431**	**4 322**	**(2 892)**	**-66.9%**	**4 322**
Surplus/(Deficit)		**821**	**894**	**–**	**4 302**	**5 017**	**148**	**4 869**	**3285.0%**	**148**
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) before taxation		821	894	–	4 302	5 017	148	**4 869**	**3285.0%**	148
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) for the year		**821**	**894**	**–**	**4 302**	**5 017**	**148**	**4 869**		**148**

1.3. Table F3: Monthly Budget Statement – Capital Expenditure

Only the very basic operational capital assets have been budgeted for. This spend has managed due to non-payment of grant funding. Whilst we are needing to replace laptops, our cash flow does not permit for these to be procured.

There were laptops were procured in August 2025, with receipt thereof in September. No further assets have been procured to date.
Assets currently reflected in this report relate to prior year purchases, which will be journalled out with the year-end closing balances.

Description	Ref	2024/25	Current Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure by Asset Class/Sub-class										
Computer Equipment		**1**	**154**	**–**	**–**	**1**	**26**	**25**	96.3%	**154**
Computer Equipment		1	154	–	–	1	26	25	96.3%	154
Furniture and Office Equipment		**10**	**40**	**–**	**–**	**10**	**7**	**(3)**	-44.3%	**40**
Furniture and Office Equipment		10	40	–	–	10	7	(3)	-44.3%	40
Total Capital Expenditure	1	**11**	**194**	**–**	**–**	**11**	**32**	**22**	**67.3%**	**194**
Funded by:										
Internally generated funds		11	894	–	–	11	149	138	92.9%	894
Total Capital Funding	4	**11**	**894**	**–**	**–**	**11**	**149**	**138**	**0**	**894**

1.4. Table F4: Monthly Budget Statement – Financial Position

Vote Description R thousands	Ref	2024/25 Audited Outcome	Current Year 2025/26 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		1 104	(2 341)	–	1 598	(2 341)
Trade and other receivables from exchange transactions		4 921	12 907	–	10 072	12 907
Receivables from non-exchange transactions		3	264	–	3	264
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	–	–	–	–
VAT		553	2 858	–	459	2 858
Other current assets		87	82	–	84	82
Total current assets		**6 668**	**13 769**	**–**	**12 215**	**13 769**
Non current assets						
Investments		–	–	–	–	–
Investment property		9 406	9 406	–	9 406	9 406
Property, plant and equipment		406	2 012	–	393	2 012
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		2	6	–	2	6
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**9 815**	**11 424**	**–**	**9 802**	**11 424**
TOTAL ASSETS		**16 483**	**25 193**	**–**	**22 017**	**25 193**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		850	(542)	–	401	(542)
Trade and other payables from non-exchange transactions		–	–	–	–	–
Provision		783	(714)	–	783	(714)
VAT		2 445	(2 934)	–	3 411	(2 934)
Other current liabilities		–	–	–	–	–
Total current liabilities		**4 078**	**(4 190)**	**–**	**4 595**	**(4 190)**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**–**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES		**4 078**	**(4 190)**	**–**	**4 595**	**(4 190)**
NET ASSETS	1	**12 405**	**29 383**	**–**	**17 422**	**29 383**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		12 405	49 156	–	17 422	48 262
Reserves		–	–	–	–	–
Other		0	19 773	–	0	19 773
TOTAL COMMUNITY WEALTH/EQUITY	1	**12 405**	**49 156**	**–**	**17 422**	**48 262**

1.5. Table F5: Monthly Budget Statement – Cash Flow

The following is the basic cash flow statement which has been prepared, which reflects that ***SCTIE will not be able to meet its financial obligations at the end of September, should funding be immediately released.***

A special payment plan has been accepted by SARS relating to the VAT on the 2025 Ugu Grant which remains unpaid. Penalties have been incurred and interest will be accured on a monhlty basis. ***Should the payment plan not be sctrictly adhered to, SARS will :***

i. ***The appointment of any third party who owes or holds money for you to immediately pay the money to SARS, and / or***
ii. ***A civil judgement being issued against SCTIE in which case a warrant of execution may be issued for the Sheriff of the Court to attach and sell our assets.***

It is for this reason that SCTIE is insisting that Ugu District ensure that the over and above the release of the current grant, that the VAT portion payable to SARS on a monthly basis is also received.

Below are our Commitments and current Municipal Debtors								
Cash Flow : Estimate	**Total outstanding for 30 June 2025**	**Invoiced: 2025/2026**	**Still to be invoiced**	**31.08.2025**	**25.09.2025**	**25.10.2025**	**25.11.2025**	**15.12.2025**
Opening balance				**96 699**	**1 492 865**	**64 337**	**-975 876**	**-1 926 939**
Ugu District Municipality - 2024/2025	32 670 032		19 503 484.80					
- Ugu Jazz Festival								
Ray Nkonyeni - 2022/2023	2 000 000							
Ray Nkonyeni - 2025/2026		1 788 496	2 467 976.49					
Umuziwabantu - 2025/2026		1 697 586						
Umdoni Municipality - 2025/2026		1 500 000	1 022 157	1 500 000				
Umzumbe - Municipality - 2025/2026		2 340 807						
Vat refunds								
Overdraft facility								
SAMWU settlement								
Membership					2 000			
Total Cash Receipts	54 263 634	7 326 889		1 500 000	2 000	0	0	0
Total In Bank				**1 596 699**	**1 494 865**	**64 337**	**-975 876**	**-1 926 939**
							5 731 876	6 682 939
Expenditure								
Payments :								
Staff Salaries - (Gross salary) - 24 of Month								
- Junior staff					15 890	16 844	16 844	16 844
- Officers					75 679	80 220	80 220	80 220
- Officer I2					55 410	58 735	58 735	58 735
- Coordinators:					111 432	83 444	83 444	83 444
- S57 - Managers					77 809	82 478	82 478	82 478
- S57 : CEO					8 333	88 333	88 333	88 333
- Manager : Investment & Development								-
Bonuses					93 371			251 205
- Staff increases due 1.07.2025						46 421		
- Company costs : Medical/Pension / SDL / UIF				32 648	32 648	32 648	32 648	32 648
Board fees -				-	60 000	60 000	18 000	40 000
Audit Committee					40 000			25 000
August creditors				71 186				
Critical Accounts								
- Office operations								
- Telkom					9 650	9 650	9 650	9 650
- Rental					67 510	67 510	67 510	67 510
- Fuel					3 000	3 000	3 000	3 000
- Auditor general #1					25 000	60 000	60 000	100 000
- Agency					225 131	208 461	107 732	89 498
- Insurance - Annual						-	-	-
- Insurance - Monthly - Directors					555	555	555	555
					811	811	811	811
Ifafa (Eskom)					4 500	4 500	4 500	4 500
Ifafa (Rates)					1 542	1 542	1 542	1 542
Copy Machines Konica					6 254	3 500	3 500	3 500
Copy Machines Skillfull					6 088	3 000	3 000	3 000
VAT on AG adjustments - remains pending								
- Vat due on the Ugu 2025 Grant invoiced - Per payment plan agreed with SARS					125 000	125 000	125 000	125 000
- Vat due on the2026 Grant invoiced					195 652			
Operational costs - other								
Workmens Compensation Commission								
Stationary / Cleaning					2 000	2 000	2 000	2 000
Debit orders								-
Diamatrix					738	738	738	738
Bidtrack					824	824	824	824
- Advertisng							100 000	100 000
Promotional Items					**100 000**			
Capital Requirements					**85 700**			
Total Expenditure		0		103 834	1 430 527	1 040 213	951 063	1 271 034
Balance bank				**1 492 865**	**64 337**	**-975 876**	**-1 926 939**	**-3 197 973**

2. Part 2 – Supporting documentation

2.1. Debtors Age Analysis

(This document does not pull correctly into the tables – Included Debtors Age Analysis report – from SAGE)

In terms of Municipal debt: the following is outstanding:

Accounts Receivable Age Analysis									
Customer		**240 Days +**	**180 Days**	**150 Days**	**90 Days**	**60 Days**	**30 Days**	**Current**	**Balance**
Municipalities :	**Prior years : Grants**	**2024/2025 : Grants raised**							
8003 (RAY NKONYENI LOCAL MUNICIPALITY)	2 000 000				0		1 788 496	0	3 788 496
8001 (UMDONI MUNICIPALITY)							0	0	0
9997 (UMZUMBE MUNICIPALITY)							2 340 807		2 340 807
9993 (uMUZIWABANTU MUNICIPALITY)							1 697 586		1 697 586
8000 (UGU DISTRICT MUNICIPALITY)	32 670 032								32 670 032
Total Municipal outstanding debt:	**34 670 032**	**0**	**0**	**0**	**0**	**0**	**5 826 889**	**0**	**40 496 920**

In terms of other debtors – primarily consisting of Annual Membership subscriptions, the summarised table is as follows:

Other debtors		**2025/2026 :Membership raised**							
Total other Debtors		**0**	**0**	**0**	**0**	**432**	**24 725**	**0**	**25 157**
Total Accounts Receivable	**34 670 032**	**0**	**0**	**0**	**0**	**432**	**5 851 614**	**0**	**40 522 077**

2.2. Creditors Analysis (SF4)

South Coast Tourism & Investment Enterprise - Supporting Table F4 Entity Aged creditors - M02 August

Detail R thousands	NT Code	Current Year 2025/26 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	Prior year totals for chart (same period)
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	2	11	4	–	–	–	–	–	17	
Auditor General	0800	28	–	11	–	–	–	7	–	46	
Other	0900	(70)	70	47	29	(32)	3	–	–	48	
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	
Total By Customer Type	**1000**	(40)	82	62	29	(32)	3	7	–	111	–

3. Investment Portfolio Analysis - None

4. Material Variances to the Service Delivery and Budget Implementation Plan

Description R thousands	Ref	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
Revenue items				
Sale of Goods and Rendering of Services		35	Membership is billed annually in advance whereas the budget is annualised	
Rent on Land		(17)	With no lease in place- there is no investment by the tenant in the land	
Expenditure items				
Employee related costs		(584)	The are a number of vacancies on our organogram which we have not been able to fill due to cash constraints. SCTIE is yet to implement the annual increases.	
Interest		(8)	We have yet to submit the revised VAT 201 for June 2024, which will incur interest & penalties approx. R103 400	
Contracted services		(1205)	Due to cashflow challenges there are a number of activities which we have not been able to fund. We have also had to reduce the services of our Agency by 50% as we don't have sufficient funds to cover their monthly costs	
Financial Position				
Vat		2934	This is the total amount owing to SARS - of which approximately R940 000 relates to the prior year	
Capital Expenditure items				
Total variance				

5. Repairs and Maintenance by Class

It is to be noted that the entity has no infrastructure assets for service delivery which is maintains.

6. Depreciation by Class

Description R thousands	2024/25	Current Year 2025/26							
	Audited Outcome	**Original Budget**	**Adjusted Budget**	**Monthly actual**	**YearTD actual**	**YearTD budget**	**YTD variance**	**YTD variance %**	**Full Year Forecast**
Depreciation by Asset Class/Sub-class									
-									
Infrastructure	**6**	**6**	**–**	**0**	**1**	**1**	0	**7.9%**	**6**
Roads Infrastructure	–	–	–	–	–	–	–		–
Information and Communication Infrastructure	6	6	–	0	1	1	0	**7.9%**	6
Signage	6	6	–	0	1	1	0	**7.9%**	6
Community Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities	–	–	–	–	–	–	–		–
Other assets	**3**	**4**	**–**	**0**	**1**	**1**	**0**	**21.9%**	**4**
Operational Buildings	3	4	–	0	1	1	0	**21.9%**	4
Container offices	3	4	–	0	1	1	0	21.9%	4
Intangible Assets	**4**	**5**	**–**	**0**	**0**	**1**	**1**	86.0%	**5**
Licences and Rights	4	5	–	0	0	1	1	**86.0%**	5
Computer Software and Applications	4	5	–	0	0	1	1	86.0%	5
Computer Equipment	**46**	**50**	**–**	**4**	**8**	**8**	**1**	10.4%	**50**
Computer Equipment	46	50	–	4	8	8	1	10.4%	50
Furniture and Office Equipment	**24**	**26**	**–**	**2**	**3**	**4**	**1**	26.3%	**26**
Furniture and Office Equipment	24	26	–	2	3	4	1	26.3%	26
Transport Assets	**4**	**5**	**–**	**0**	**1**	**1**	**0**	17.7%	**5**
Transport Assets	4	5	–	0	1	1	0	17.7%	5
Total Depreciation	**87**	**97**	**–**	**7**	**13**	**16**	**3**	**19.5%**	**97**

7. Commitments against Cash and Cash Equivalents and Operating Leases

7.1. Employee benefits / Provisions

The entity does not have sufficient cash to ensure that the provision for leave and performance bonuses are cash backed, when taking into consideration other current liabilities.

7.2. Cash Flow or Financial Problems or risks facing the municipal entity

The entity remains in financial distress.

The Parent Municipality has not been able to meet its grant commitment towards the 2023, 2024 or 2025 financial year. During the annual audit, the Auditor-General found it irregular that SCTIE Board had agreed to write off the full outstanding grant of 2024, rather than writing off the balance of the unpaid 2023 grant – being R19 593 602.09.
The implication of this, is that a revised VAT201 will need to be submitted for the 30 June 2024 period, to declare the transaction. The implication of this, is that SCTIE will have to pay SARS the net amount, between the Output vat (payable R3 496 960) and Input vat (claimable R2 555 687), being R941 273.00. Due to this transaction now being 'late' SCTIE expects a penalty in the amount of R94 127.00, totalling R1 0354 000.00, and interest will be accrued daily on the amount for the period 31 July to the date of payment.

The agreed adjusted annual grant from Ugu was invoiced in May 2025 in the amount of R 9660 000.00 based on the Mid-Term Adjustment Budget. The Vat on this amount has raised penalties and interest as the entity does not have sufficient cash on hand to settle it.

A payment plan has been agreed with SARS, however unless Ugu affords us the monthly amount which becomes due on the 29 of each month – R126 430.00, SCTIE will not be able to meet this commitment.

Should the commitment not be met, SARS will:

i. ***The appointment of any third party who owes or holds money for you to immediately pay the money to SARS, and / or***
ii. ***A civil judgement being issued against SCTIE in which case a warrant of execution may be issued for the Sheriff of the Court to attach and sell our assets.***

In terms of Local Municipalities the following has been received for the current financial year:

1. Umdoni Municipality R 1 500 000.00*

The following table represents municipalities 2026 grants status:

Municipality	Full Grant: 2026	Paid	Balance	Note
Ugu District (2024/2025 balance)	19 511 964.58	-	 32 670 322	1 2
Umdoni LM	2 523 253.59	1 500 000.00	1 023 253.59	3
Umzumbe LM	2 340 807.30	-	2 340 807.30	4
Umuziwabantu LM	1 697 585.76	-	1 697 585.76	5
Ray Nkonyeni LM	4 258 322.64	-	4 258 322.64	6
			10 361 898.80	

1. The annual grant for Ugu District Municipality for 2026 is R 19 511 964.58. this has not yet been invoiced.
2. At mid-year 2025, Ugu District was yet to release funding toward this year's grant. An amount of R1 000 000 was received on the 7 July 2024, which was paid to settle a short-term overdraft which was received on the 1 July from Standard Bank. This overdraft was utilised to pay the unpaid Staff Salaries (may – June 2024) and creditors which were also outstanding. An additional amount of R250 000 was received in August.
   The Board resolved after a meeting with Ugu DM management, to reduce the annual grant to R8 400 000 + vat = R9 660 000.00. In April and May we received R1 000 000, and a further R550 000 in June 2025.

   The full balance outstanding as at 30 June 2025 is R32 670 032.00

   A meeting was held with COGTA on the 10 March 2025 to discuss the challenges we are facing in relation to this unpaid grant, and their intervention through the Intergovernmental Dispute process. A facilitator has been appointed to review the matter.

3. Umdoni municipality has settled the invoiced amount of R 1 500 000.00, the balance will be invoiced in March 2026.

4. Umzumbe municipality has been invoiced in full, however has to date, not released payment.

5. Umuziwabantu municipality, paid R701 898 in July which related to the 2025 balance. We have invoiced the 2026 grant, with no further funding being received.

6. Ray Nkonyeni municipality have requested to be billed in tranches, following the release of Equitable Share. The amount currently invoiced is R1 788 495.51, which is now due.

   Further to this, the amount of R2 000 000.00 remains outstanding relating to the 2023 grant, which was brought about due to a dispute between Ugu DM and RNM. This matter has been escalated to COGTA for their intervention on the Intergovernmental Dispute. **A meeting was held on the 10 March 2025 with COGTA to discuss this matter, with an appeal for their intervention through the Intergovernmental Dispute process. A facilitator has been appointed to review the matter.**

At the meeting with Ugu DM on the 16 January 2025, Ugu also undertook to set up a payment plan with RNM over this debt, paying R100 000.00 per month. This in the hope that RNM would then release this outstanding R2 million to SCTIE. ***We have not been able to ascertain whether Ugu has met this commitment or not.***

8. Tenders Awarded - None

9. Quality Certification

I Vusumuzi Sibiya, Chief Executive Officer of South Coast Tourism & Investment Enterprise hereby certify that, to the best of our ability, the Monthly budget statements for August 2025, are prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

Dr. V Sibiya
Chief Executive Officer
Date: 10 September 2025

Accounts Payable Age Analysis

SOUTH COAST TOURISM AND INVESTMENT ENTERPRISE SOC LTD

Exclude Zero Balances | **Report Date:** **2025/08/31**

Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
AUD001 (Auditor-General of South Africa - National)	7 325.77				10 786.67		27 564.07	45 676.51
C037 (CTP)						7 360.00		7 360.00
ESK001 (ESKOM HOLDINGS)							(2 230.78)	(2 230.78)
H003 (HIBISCUS INSURANCE BROKERS)						0.08		0.08
H009 (SHELLY TRAVEL)							10.00	10.00
K007 (KEY SOFTWARE)							1 835.00	1 835.00
KON00002 (Konika Minolta South Africa)							(0.01)	(0.01)
L001 (LALEKA)							2 118.28	2 118.28
MIL00002 (MILLVEST)							(2.00)	(2.00)
NLA001 (NICOLE LANKA)							742.00	742.00
S065 (SUZUKI SOUTH COAST)							(0.01)	(0.01)
SCT00001 (SCTIE - Debit Debtors)					480.00			480.00
SKI001 (SKILLFULL 1169)					0.02		3 971.85	3 971.87
TEL001 (TELKOM SA)					(0.01)			(0.01)
TMS00002 (TMSA & OJC 2019 JV)					8 224.97			8 224.97
UMD002 (Umdoni - KZ Local Municipality)					29.06	1 428.96	1 542.45	3 000.47
	180 Days	**150 Days**	**120 Days**	**90 Days**	**60 Days**	**30 Days**	**Current**	**Balance**
Totals:	7 325.77				19 520.71	8 789.04	35 550.85	71 186.37
% of Balance:	10.29	0.00	0.00	0.00	27.42	12.35	49.94	

Customer	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
D20 (Driftsands Sea View Flats)						575.00		575.00
003 (003 - Debtors in Credit to Correct)					480.00			480.00
7083 (7057 MMC HEAD OFFICE)					(48.00)			(48.00)
A086 (AIRTRACK AVIATION (PTY) LTD)						575.00		575.00
B106 (BEE A SURED TOURS)						575.00		575.00
B45 (BILLS BEST)						575.00		575.00
C07 (CLEARWATER TRAIL CENTRE - S/C ACCOMM.)						575.00		575.00
C104 (CORPORATE SKILLS DEVELOPMENT SERVICES (PTY) LTD)						575.00		575.00
D070 (DAZELA GUEST HOUSE)						575.00		575.00
D08 (DIEU-DONNEE RIVER LODGE)						575.00		575.00
E031 (EBANGUNINI ENTERPRISE)			(2.50)		2.50	575.00		575.00
F038 (FAIRHILLS CARAVAN PARK & CAMPING GROUND)						575.00		575.00
H13 (HALFWAY TOYOTA)						575.00		575.00
H18 (HAMPSON HIRE)						575.00		575.00
H063 (HONEYWOOD FOREST LODGE)						575.00		575.00
J10 (JOHN SHEEKEY PACKAGING)						575.00		575.00
L022 (LA VUE)						(575.00)		(575.00)
M20 (MAC BANANA ESTATE & ADVENTURES)						575.00		575.00
W13 (MALACHITE SUNBIRD PROPERTIES (PTY) LTD T/A WILD WAVES)						575.00		575.00
M02 (MANTIS & MOON BACKPACKERS LODGE)						575.00		575.00
M18 (MARILYN COURT HOLIDAY LETTING)						575.00		575.00
M085 (MAZETHU BUSINESS & DEV SERVICES T/A MAZETHU ADVENTURES)						575.00		575.00
M34 (MINERVA VIEW)						575.00		575.00
N022 (NGABAGABA SOLUTIONS T/S NPS ADVENTURES)						575.00		575.00
S156 (NOMSA TRAVEL & TOURS)						575.00		575.00
O09 (OASIS CARAVAN PARK, CAMPING & CHALETS)						575.00		575.00
P28 (PALM GROOVE)						575.00		575.00
P31 (PEACEHAVEN HOLIDAY FLATS)						575.00		575.00
P75 (PISTOLS SALOON)						575.00		575.00
S157 (SAINTS VIEW HOLIDAY RESORT & CONFERENCING)						575.00		575.00
S158 (SAPPHIRE VIEWS SELF - CATERING LUXARY APARTMENTS)						575.00		575.00
P215 (SINELISO LOKHANYO (PTY) LTD T/A PEACEVILLE)						575.00		575.00
S35 (SOUTHBROOM PRO SHOP)						575.00		575.00
S152 (SUMMIT FAMILY GROUP (PTY) LTD T/A UMDLALO LODGE)						575.00		575.00
T01 (THE ALBATROS GUEST HOUSE)						575.00		575.00
T38 (The Beach House)						575.00		575.00
T12 (The Homestead Margate)						575.00		575.00
T26 (THE SHORES)						575.00		575.00
T41 (THE WAFFLE HOUSE)						575.00		575.00
U05 (UMDONI PARK (Pty) Ltd)						575.00		575.00
9993 (UMUZIWABANTU MUNICIPALITY)						1 697 585.76		1 697 585.76
9997 (UMZUMBE MUNICIPALITY)						2 340 807.30		2 340 807.30
V27 (VINTAGE AFRICA INVESTMENT 702 (PTY) LTD)						575.00		575.00
V029 (VOUGE HEALTH IDEAS T/A ORCHID DAY SPA AT PREMIER RESORT CUTTY SA						575.00		575.00
W10 (WILD 5 ADVENTURES)						575.00		575.00
D069 (DIVE IN ADVENTURES)						575.00		575.00
H062 (HALA LISA (PTY) LTD)						575.00		575.00
8003 (RAY NKONYENI LOCAL MUNICIPALITY)	2 000 000.00					1 788 495.51		3 788 495.51
G049 (Good Land Investments (Pty) Ltd Trading as The Beach Palace)							575.00	575.00
T121 (THE LAZY MOOSE CC)						575.00		575.00
B105 (BARIETA BEACH COTTAGES)						575.00		575.00

Customer	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
8000 (UGU DISTRICT MUNICIPALITY)	23 010 031.65			9 660 000.00				32 670 031.65

	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
Totals:	25 010 031.65		(2.50)	9 660 000.00	434.50	5 851 613.57	575.00	40 522 652.22
% of Balance:	61.72	0.00	0.00	23.84	0.00	14.44	0.00	

Statement of Comprehensive Income

SOUTH COAST TOURISM AND INVESTMENT ENTERPRISE SOC LTD

For: July 2025 To: August 2025

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
1100 - Interest, Dividend and Rent on La						
D0001/IR01059/F0045/X049/R0393/001/F (Inte	Bank Accounts	Interest Income	4 669.18	22 036.00	(17 366.82)	5.3.18
D0001/IR01077/F9184/X097/R1309/001/D (Lea	Undeveloped Land	Lease Rentals - Ifafa Farm Elysium	20 019.72	38 220.00	(18 200.28)	5.3.18
Total 1100 - Interest, Dividend and Rent on Land [Revenu			24 688.90	60 256.00	(35 567.10)	
1300 - Operational Revenue [Revenue -						
D0001/IR01531/F0039/X087/R0393/001/F (Cor	Transaction Handling Fees	Commission on sales	0.00	58.00	(58.00)	5.3.18
Total 1300 - Operational Revenue [Revenue - Exchange Rev			0.00	58.00	(58.00)	
1400 - Rental from Fixed Assets [Reven						
O0015-1/IR01102/F0927/X099/R1319/001/IM (:	Straight-lined Operating	Strategic Project - John Mason Park /Straight-lined Operating/Rent on La	0.00	200.00	(200.00)	1.2.3.2.1
O0015-2/IR01102/F0927/X099/R1319/001/IM (:	Straight-lined Operating	Strategic Project - Hibberdene Mixed Use/Straight-lined Operating/Rent o	0.00	200.00	(200.00)	1.2.3.2.2
Total 1400 - Rental from Fixed Assets [Revenue - Exchang			0.00	400.00	(400.00)	
1500 - Sales of Goods and Rendering of						
D0001/IR01453/F0039/X087/R0393/001/M (Me	Membership Fees	Membership Fees raised	51 500.00	16 666.00	34 834.00	5.3.18
Total 1500 - Sales of Goods and Rendering of Services [R			51 500.00	16 666.00	34 834.00	
3000 - Transfers and Subsidies [Revenu						
D0001/IR06052/F9184/X046/R1309/001/F (Gra	Parent Municipality	Grant Allocations - Umdoni Local Municipality	1 304 347.83	365 530.00	938 817.83	5.3.17
D0001/IR06052/F9184/X046/R1311/001/F (Gra	Parent Municipality	Grant Allocation - Umzumbe Local Municipality	2 035 484.61	339 100.00	1 696 384.61	5.3.17
D0001/IR06052/F9184/X046/R1313/001/F (Gra	Parent Municipality	Grant Allocation - Umuziwabantu	1 476 161.53	245 920.00	1 230 241.53	5.3.17
D0001/IR06052/F9184/X046/R1319/001/F (Gra	Parent Municipality	Grant Allocation - Ray Nkonyeni Municipality	1 555 213.49	616 880.00	938 333.49	5.3.17
D0001/IR06052/F9184/X098/R0393/001/F (Gra	Parent Municipality	Grant Allocation - Ugu District Municipality	0.00	2 826 592.00	(2 826 592.00)	5.3.17
Total 3000 - Transfers and Subsidies [Revenue - Non-exch			6 371 207.46	4 394 022.00	1 977 185.46	
Gross Profit			6 447 396.36	4 471 402.00	1 975 994.36	

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
4000 - Bad Debts Written Off [Expenditu						
D0001/IE14078/F9184/X046/R0393/001/CONT		Default Transactions/Non Specific Accounts/Parent Municipality/Administ	0.00	3 166.00	3 166.00	Balance sheet
Total 4000 - Bad Debts Written Off [Expenditure]			0.00	3 166.00	3 166.00	
4200 - Contracted Services [Expenditur						
O0001/IE00008/F9184/X046/R0393/001/F (Cor	Legal Advice and Litigation	Contr : Con/Prof > Legal Cost - Legal Advice & Litigation	0.00	10 262.00	10 262.00	5.3.11
O0001/IE00632/F9184/X046/R0393/001/F (Cor	Catering Services	Contr : Contrac > Catering Services	2 053.97	11 072.00	9 018.03	5.3.11
O0001/IE00649/F9184/X046/R0393/001/F (Cor	Maintenance of Buildings and Facilities	Contr : Contrac > Maint of Build & Fac	0.00	2 500.00	2 500.00	5.3.11
O0001/IE00650/F9184/X046/R0393/001/F (Cor	Maintenance of Equipment	Contr : Contrac > Maintenance of Equip	0.00	2 500.00	2 500.00	5.3.11
O0001/IE00663/F9184/X046/R0393/001/F (Cor	Safeguard and Security	Contr : Contrac > Safeguard & Security	2 905.86	4 542.00	1 636.14	5.3.11
O0001/IE00678/F9184/X046/R0393/001/F (Cor	Cleaning Services	Contr : Out > Cleaning Services	0.00	5 250.00	5 250.00	5.3.11
O0001/IE00830/F9184/X046/R0393/001/F (Cor	Accounting and Auditing	Contr : Con/Prof > Bus & Adv - Accing & Auditing	0.00	5 858.00	5 858.00	5.3.11
O0001/IE00833/F9184/X045/R0393/001/S (Cor	Audit Committee	Contr : Con/Prof > Bus & Adv - Audit Committee	15 306.99	24 248.00	8 941.01	5.2.3
O1293-1/IE00677/F9184/X087/R1310/001/M (C	Catering Services	Contr : Out > Catering Services	0.00	10 476.00	10 476.00	1.1.3.1
O1293-1/IE00692/F9184/X087/R1310/001/M (C	Personnel and Labour	Contr : Out > Personnel & Labour	4 000.00	4 364.00	364.00	1.1.3.1
O1293-1/IE00837/F9184/X087/R1310/001/M (C	Communications	Contr : Con/Prof > Bus & Adv - Communications	6 400.00	41 666.00	35 266.00	1.1.3.1
O1302-1/IE00844/F9184/X098/R1314/001/D (C	Project Management	Compilation of Plan- Umuziwabantu/Project Management/Parent Municip	0.00	29 750.00	29 750.00	1.2.4.1
O1303-5/IE00844/F9184/X098/R1312/001/D (C	Project Management	Contr : Con/Prof > Bus & Adv - Project Management	0.00	8 730.00	8 730.00	2.2.4
O1303-6/IE00008/F9184/X097/R1700/001/D (C	Legal Advice and Litigation	Contr : Con/Prof > Legal Cost - Legal Advice & Litigation	0.00	8 730.00	8 730.00	2.2.5
O1303-7/IE00677/F9184/X097/R0393/001/IM (	Catering Services	Contr : Out > Catering Services	0.00	12 500.00	12 500.00	2.3.3
O1304-1/IE00844/F9184/X099/R0394/001/IM (	Project Management	Contr : Con/Prof > Bus & Adv - Project Management	0.00	75 000.00	75 000.00	1.3.4.1
O1336-1/IE00847/F9184/X098/R0394/001/IM (	Research and Advisory	Contr : Con/Prof > Bus & Adv - Research & Advisory	0.00	50 000.00	50 000.00	1.1.1.1
O1337-1/IE00844/F9184/X087/R0394/001/M (C	Project Management	Contr : Con/Prof > Bus & Adv - Project Management	1 300.86	2 578.00	1 277.14	1.5.1
O1354-1/IE00677/F9184/X098/R1310/001/D (C	Catering Services	Contr : Out > Catering Services	0.00	8 334.00	8 334.00	2.1.1
O1354-10/IE00844/F9184/X098/R1319/001/D (	Project Management	Contr : Con/Prof > Bus & Adv - Project Management	0.00	60 000.00	60 000.00	1.2.3.2.3
O1354-11/IE00844/F9184/X087/R0394/001/D (	Project Management	Contr : Con/Prof > Bus & Adv - Project Management	0.00	30 000.00	30 000.00	2.1
O1354-23/IE00677/F9184/X087/R1319/001/D (	Catering Services	Contr : Out > Catering Services	0.00	4 166.00	4 166.00	2.1.4
O1354-24/IE00677/F9184/X087/R1319/001/D (	Catering Services	Contr : Out > Catering Services	400.94	4 166.00	3 765.06	2.1.3
O1354-24/IE00703/F9184/X087/R1319/001/D (	Transport Services	Contr : Out > Transport Services	15.65	1 666.00	1 650.35	2.1.3
O1354-25/IE00677/F9184/X087/R1312/001/D (	Catering Services	Contr : Out > Catering Services	0.00	4 166.00	4 166.00	2.1.7
O1354-27/IE00677/F9184/X087/R1319/001/D (	Catering Services	Contr : Out > Catering Services	0.00	2 500.00	2 500.00	2.1.5

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
O1354-5/IE00677/F9184/X087/R1314/001/D (C	Catering Services	Contr : Out > Catering Services	0.00	2 500.00	2 500.00	2.1.2
O1355-1/IE00837/F9184/X087/R0394/001/M (C	Communications	Contr : Con/Prof > Bus & Adv - Communications	0.00	299 556.00	299 556.00	1.1.1.1
O1355-1/IE00844/F9184/X087/R0394/001/M (C	Project Management	Contr : Con/Prof > Bus & Adv - Project Management	0.00	44 496.00	44 496.00	1.1.1.1
O1355-17/IE00632/F9184/X087/R0394/001/M (	Catering Services	Contr : Contrac > Catering Services	78.17	4 364.00	4 285.83	1.1.18
O1355-17/IE00637/F9184/X087/R0394/001/M (	Exhibit Installations	Contr : Contrac > Exhibit Installations	0.00	10 476.00	10 476.00	1.1.18
O1355-17/IE00844/F9184/X087/R0394/001/M (	Project Management	Contr : Con/Prof > Bus & Adv - Project Management	0.00	32 298.00	32 298.00	1.1.18
O1355-19/IE00837/F9184/X087/R0394/001/M (	Communications	Contr : Con/Prof > Bus & Adv - Communications	0.00	2 472.00	2 472.00	1.2.5
O1355-28/IE00677/F9184/X087/R0394/001/D (	Catering Services	Contr : Out > Catering Services	0.00	4 166.00	4 166.00	2.3.2
O1355-29/IE00637/F9184/X087/R0394/001/IM	Exhibit Installations	Contr : Contrac > Exhibit Installations	0.00	41 666.00	41 666.00	1.1.20
O1355-32/IE00844/F9184/X087/R0394/001/M (	Project Management	Contr : Con/Prof > Bus & Adv - Project Management	0.00	17 458.00	17 458.00	1.1.9
O1355-33/IE00677/F9184/X087/R0394/001/IM	Catering Services	Contr : Out > Catering Services	1 604.07	2 144.00	539.93	1.2.2
O1355-36/IE00847/F9184/X087/R0394/001/IM	Research and Advisory	Contr : Con/Prof > Bus & Adv - Research & Advisory	0.00	17 500.00	17 500.00	1.2.6
O1355-37/IE00632/F9184/X087/R0394/001/IM	Catering Services	Contr : Contrac > Catering Services	0.00	10 000.00	10 000.00	1.3.2
O1355-37/IE00671/F9184/X087/R0394/001/IM	Transportation	Contr : Contrac > Transportation	0.00	10 834.00	10 834.00	1.3.2
O1355-38/IE00628/F9184/X087/R0394/001/M (	Audio-visual Services	Contr : Contrac > Audio-visual Serv	0.00	35 000.00	35 000.00	1.6.6
O1355-38/IE00656/F9184/X087/R0394/001/M (	Photographer	Contr : Contrac > Photographer	0.00	8 334.00	8 334.00	1.6.5
O1355-40/IE00656/F9184/X097/R0394/001/IM	Photographer	Contr : Contrac > Photographer	0.00	8 334.00	8 334.00	1.6.8
O1355-41/IE00847/F9184/X087/R0394/001/M (	Research and Advisory	Contr : Con/Prof > Bus & Adv - Research & Advisory	0.00	17 500.00	17 500.00	1.7.1
O1355-42/IE00847/F9184/X087/R0394/001/M (	Research and Advisory	Contr : Con/Prof > Bus & Adv - Research & Advisory	0.00	25 000.00	25 000.00	3.1
O1356-1/IE00636/F9184/X087/R0394/001/M (C	Event Promoters	Contr : Contrac > Event Promoters	0.00	106 084.00	106 084.00	1.2.1
O1356-2/IE00677/F9184/X087/R0394/001/M (C	Catering Services	Contr : Out > Catering Services	0.00	10 000.00	10 000.00	1.1.1.3
O1356-2/IE00703/F9184/X087/R0394/001/M (C	Transport Services	Contr : Out > Transport Services	0.00	4 166.00	4 166.00	1.1.1.3
O1356-7/IE00645/F9184/X087/R0394/001/M (C	Graphic Designers	Contr : Contrac > Graphic Designers	0.00	29 166.00	29 166.00	1.1.3
O1356-7/IE012465/F9184/X087/R0394/001/M (	Printing Services	Contr : Out > Printing Services	0.00	35 920.00	35 920.00	1.1.3
O1356-8/IE00677/F9184/X087/R0394/001/M (C	Catering Services	Contr : Out > Catering Services	0.00	2 618.00	2 618.00	1.1.17
O1356-9/IE00645/F9184/X087/R0394/001/M (C	Graphic Designers	Contr : Contrac > Graphic Designers	0.00	12 570.00	12 570.00	1.1.10
O1357-12/IE00677/F9184/X087/R0394/001/D (	Catering Services	Contr : Out > Catering Services	0.00	2 500.00	2 500.00	2.3.5
O1357-12/IE00703/F9184/X087/R0394/001/D (	Transport Services	Contr : Out > Transport Services	0.00	1 250.00	1 250.00	2.3.5
O1357-5/IE00677/F9184/X087/R0394/001/M (C	Catering Services	Contr : Out > Catering Services	2 697.04	20 000.00	17 302.96	3.3
O1357-6/IE00677/F9184/X087/R0394/001/D (C	Catering Services	Contr : Out > Catering Services	0.00	2 000.00	2 000.00	2.3.3
O1558-3/IE00703/F9184/X046/R0394/001/F (C	Transport Services	Contr : Out > Transport Services	10 361.40	6 250.00	(4 111.40)	5.3.11

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
Total 4200 - Contracted Services [Expenditure]			47 124.95	1 251 646.00	1 204 521.05	
4400 - Depreciation and Amortisation [E						
O0001/IE00030/F9184/X047/R0393/001/F (Dep	Computer Software and Applications	Depn & Amort : Inta Assets - Comp Software & Apps	122.50	876.00	753.50	5.3.11
O0001/IE00709/F9184/X047/R0393/001/F (Dep	Computer Equipment	Depn & Amort : Computer Equip	7 511.25	8 380.00	868.75	5.3.11
O0001/IE00711/F9184/X047/R0393/001/F (Dep	Furniture and Office Equipment	Depn & Amort : Furn & Office Equip	3 215.09	4 364.00	1 148.91	5.3.11
O0001/IE00723/F9184/X047/R0393/001/F (Dep	Transport Assets	Depn & Amort : Transport Assets	717.80	872.00	154.20	5.3.11
O0001/IE07599/F9184/X047/R0393/001/F (Dep	Distribution Layers	Depn & Amort : Info & Comm Infr_Distribution Layers	965.28	1 048.00	82.72	5.3.11
O0001/IE07632/F9184/X047/R0393/001/F (Dep	Training Centres	Depn & Amort : Oper Buildings_Training Centres	544.62	698.00	153.38	5.3.11
Total 4400 - Depreciation and Amortisation [Expenditure]			13 076.54	16 238.00	3 161.46	
4520 - Interest, Dividends and Rent on L						
O0001/IE00735/F9184/X049/R0393/001/F (Intr	Overdue Accounts	Intr Paid : Overdue Accs	151.61	8 334.00	8 182.39	5.4.2
Total 4520 - Interest, Dividends and Rent on Land [Expen			151.61	8 334.00	8 182.39	
4600 - Inventory Consumed [Expenditur						
O0001/IE00534/F9184/X046/R0393/001/F (Inv	Materials and Supplies	Inv Cons : Materials & Supplies	1 972.71		(1 972.71)	5.3.11
Total 4600 - Inventory Consumed [Expenditure]			1 972.71	0.00	(1 972.71)	
4700 - Operating Leases [Expenditure]						
O0001/IE00545/F9184/X046/R0393/001/F (Op	Machinery and Equipment	Op Lease : Machinery & Equip	4 050.08	7 334.00	3 283.92	5.3.11
O0001/IE00546/F9184/X046/R0393/001/F (Op	Other Assets	Op Lease : Other Assets	84 225.00	96 250.00	12 025.00	5.3.11
Total 4700 - Operating Leases [Expenditure]			88 275.08	103 584.00	15 308.92	
4710 - Operational Cost [Expenditure]						
O0001/IE00059/F9184/X046/R0394/001/F (Op	National	Op Cost : Reg Fees > National	0.00	10 500.00	10 500.00	5.4.3
O0001/IE00060/F9184/X046/R0393/001/F (Op	Accommodation	Op Cost : Travel & Subs > Domestic - Accommodation	0.00	10 000.00	10 000.00	5.3.11
O0001/IE00060/F9184/X046/R0394/001/F (Op	Accommodation	Op Cost : Travel & Subs > Domestic - Accommodation	0.00	7 000.00	7 000.00	5.4.3
O0001/IE00061/F9184/X046/R0393/001/F (Op	Daily Allowance	Op Cost : Travel & Subs > Domestic - Daily Allowance	0.00	3 334.00	3 334.00	5.3.11
O0001/IE00061/F9184/X046/R0394/001/F (Op	Daily Allowance	Op Cost : Travel & Subs > Domestic - Daily Allowance	0.00	3 334.00	3 334.00	5.4.3
O0001/IE00143/F9184/X046/R0393/001/F (Op	Car Rental	Op Cost : Travel & Subs > Domestic - Car Rental	0.00	3 334.00	3 334.00	5.3.11
O0001/IE00144/F9184/X046/R0393/001/F (Op	Own Transport	Op Cost : Travel & Subs > Domestic - Own Transport	0.00	3 334.00	3 334.00	5.3.11

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
O0001/IE00567/F9184/X049/R0393/001/F (Op	External Audit Fees	Op Cost : External Audit Fees	23 968.75	146 816.00	122 847.25	5.2.6
O0001/IE00579/F9184/X046/R0393/001/F (Op	Municipal Services	Op Cost : Municipal Services	30 809.98	42 000.00	11 190.02	5.3.11
O0001/IE00583/F9184/X046/R0393/001/F (Op	Printing, Publications and Books	Op Cost : Printing, Publications & Books	2 510.20	14 000.00	11 489.80	5.3.11
O0001/IE00584/F9184/X046/R0393/001/F (Op	Professional Bodies, Membership and	Op Cost : Prof Bodies, Membership & Subs	0.00	1 500.00	1 500.00	5.3.11
O0001/IE00595/F9184/X045/R0393/001/C (Op	Skills Development Fund Levy	Op Cost : Skills Dev Fund Levy	2 526.88	566.00	(1 960.88)	5.3.11
O0001/IE00595/F9184/X045/R0393/001/S (Op	Skills Development Fund Levy	Op Cost : Skills Dev Fund Levy	122.57	1 624.00	1 501.43	5.3.11
O0001/IE00595/F9184/X046/R0393/001/F (Op	Skills Development Fund Levy	Op Cost : Skills Dev Fund Levy	0.00	4 860.00	4 860.00	5.3.11
O0001/IE00595/F9184/X049/R0393/001/F (Op	Skills Development Fund Levy	Op Cost : Skills Dev Fund Levy	4 141.94	3 554.00	(587.94)	5.3.11
O0001/IE00595/F9184/X054/R0393/001/M (Op	Skills Development Fund Levy	Op Cost : Skills Dev Fund Levy	1 587.66	2 456.00	868.34	5.3.11
O0001/IE00595/F9184/X098/R0393/001/D (Op	Skills Development Fund Levy	Op Cost : Skills Dev Fund Levy	1 011.20	3 168.00	2 156.80	5.3.11
O0001/IE00607/F9184/X046/R0393/001/F (Op	Wet Fuel	Op Cost : Wet Fuel	4 579.50	5 300.00	720.50	5.3.11
O0001/IE00609/F9184/X046/R0393/001/F (Op	Workmen's Compensation Fund	Op Cost : Workmen's Compens Fund	0.00	7 332.00	7 332.00	5.3.11
O0001/IE00756/F9184/X046/R0393/001/F (Op	Signs	Op Cost : Adv, Publicity & Mkting > Signs	0.00	4 166.00	4 166.00	5.3.11
O0001/IE00757/F9184/X046/R0393/001/F (Op	Staff Recruitment	Op Cost : Adv, Publicity & Mkting > Staff Recruitment	0.00	15 000.00	15 000.00	5.3.11
O0001/IE00758/F9184/X046/R0393/001/F (Op	Tenders	Op Cost : Adv, Publicity & Mkting > Tenders	0.00	25 000.00	25 000.00	5.3.11
O0001/IE00759/F9184/X049/R0393/001/F (Op	Bank Accounts	Op Cost : Bank Chgs, Facility & Card Fees > Bank Accs	3 615.05	4 364.00	748.95	5.3.11
O0001/IE00765/F9184/X046/R0393/001/F (Op	Car Valet and Washing Services	Op Cost : Cleaning Serv > Car Valet & Washing Serv	370.00	524.00	154.00	5.3.11
O0001/IE00778/F9184/X046/R0393/001/F (Op	Telephone, Fax, Telegraph and Telex	Op Cost : Communication > Tele, Fax, Telegraph & Telex	15 134.74	19 204.00	4 069.26	5.3.11
O0001/IE00792/F9184/X046/R0394/001/F (Op	Software Licences	Op Cost : External Comptr Service > Software Licences	0.00	3 000.00	3 000.00	5.3.11
O0001/IE00805/F9184/X046/R0393/001/F (Op	Premiums	Op Cost : Insurance Underwriting > Premiums	40 509.64	7 694.00	(32 815.64)	5.3.11
O0001/IE00808/F9184/X046/R0393/001/F (Op	Motor Vehicle Licence and Registratio	Op Cost : Licences > Mot Veh Licence & Regs	0.00	350.00	350.00	5.3.11
O0015-1/IE00579/F9184/X099/R1319/001/IM (	Municipal Services	Op Cost : Municipal Services	0.00	20 000.00	20 000.00	1.2.3.2.1
O0015-2/IE00579/F0927/X099/R1319/001/IM (	Municipal Services	Op Cost : Municipal Services	0.00	20 000.00	20 000.00	1.2.3.2.2
O1232-6/IE00060/F9184/X087/R0394/001/C (C	Accommodation	Op Cost : Travel & Subs > Domestic - Accommodation	6 525.74	36 450.00	29 924.26	4.4
O1232-6/IE00061/F9184/X087/R0394/001/C (C	Daily Allowance	Op Cost : Travel & Subs > Domestic - Daily Allowance	0.00	3 334.00	3 334.00	4.4
O1293-1/IE00564/F9184/X087/R1310/001/M (C	Entrance Fees	Op Cost : Entrance Fees	0.00	1 036.00	1 036.00	1.1.3.1
O1293-1/IE00754/F9184/X087/R1310/001/M (C	Gifts and Promotional Items	Op Cost : Adv, Publicity & Mkting > Gifts & Promotional Items	0.00	32 796.00	32 796.00	1.1.3.1
O1303-6/IE00579/F9184/X097/R1700/001/D (C	Municipal Services	Op Cost : Municipal Services	885.77	5 514.00	4 628.23	2.2.5
O1303-6/IE00753/F9184/X097/R1700/001/D (C	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	41 666.00	41 666.00	2.2.5
O1303-7/IE00754/F09788/X098/R0393/001/D (	Gifts and Promotional Items	Op Cost : Adv, Publicity & Mkting > Gifts & Promotional Items	0.00	12 500.00	12 500.00	2.4.2.2
O1303-7/IE00792/F09788/X046/R0393/001/D (	Software Licences	Op Cost : External Comptr Service > Software Licences	0.00	524.00	524.00	2.4.2.2

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
O1303-8/IE00584/F9184/X097/R0394/001/D (C	Professional Bodies, Membership and	Op Cost : Prof Bodies, Membership & Subs	0.00	1 746.00	1 746.00	2.2.10
O1303-8/IE00753/F9184/X097/R0394/001/D (C	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	78 562.00	78 562.00	2.2.10
O1305-1/IE00576/F9184/X087/R0394/001/D (C	Learnerships and Internships	Op Cost : Learnerships & Internships	0.00	21 000.00	21 000.00	5.4.2
O1305-1/IE00595/F9184/X051/R0394/001/F (O	Skills Development Fund Levy	Op Cost : Skills Dev Fund Levy	0.00	228.00	228.00	5.4.2
O1337-1/IE00795/F9184/X087/R0394/001/C (C	System Development	Op Cost : External Comptr Service > System Dev	278.88		(278.88)	1.5.1
O1337-2/IE00795/F9184/X087/R0394/001/IM (	System Development	Op Cost : External Comptr Service > System Dev	0.00	70 000.00	70 000.00	1.5
O1354-1/IE00753/F9184/X087/R1310/001/D (C	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	4 166.00	4 166.00	2.1.1
O1354-23/IE00753/F9184/X087/R1319/001/D (	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	1 666.00	1 666.00	2.1.4
O1354-26/IE00753/F9184/X087/R1312/001/D (	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	2 500.00	2 500.00	2.1.8
O1354-27/IE00753/F9184/X087/R1319/001/D (	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	2 500.00	2 500.00	2.1.5
O1354-5/IE00578/F9184/X087/R1314/001/D (C	Management Fee	Op Cost : Management Fee	0.00	4 166.00	4 166.00	2.1.2
O1354-5/IE00753/F9184/X087/R1314/001/D (C	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	2 500.00	2 500.00	2.1.2
O1355-17/IE00059/F9184/X087/R0394/001/M (	National	Op Cost : Reg Fees > National	0.00	20 950.00	20 950.00	1.1.18
O1355-17/IE00060/F9184/X087/R0394/001/M (	Accommodation	Op Cost : Travel & Subs > Domestic - Accommodation	15 734.78	4 364.00	(11 370.78)	1.1.18
O1355-17/IE00061/F9184/X087/R0393/001/M (	Daily Allowance	Op Cost : Travel & Subs > Domestic - Daily Allowance	0.00	786.00	786.00	1.1.18
O1355-17/IE00143/F9184/X087/R0394/001/M (	Car Rental	Op Cost : Travel & Subs > Domestic - Car Rental	0.00	1 396.00	1 396.00	1.1.18
O1355-17/IE00144/F9184/X087/R0394/001/M (	Own Transport	Op Cost : Travel & Subs > Domestic - Own Transport	829.67	1 396.00	566.33	1.1.18
O1355-17/IE00564/F9184/X087/R0394/001/M (	Entrance Fees	Op Cost : Entrance Fees	0.00	17 640.00	17 640.00	1.1.18
O1355-17/IE00753/F9184/X087/R0394/001/M (	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	8 730.00	8 730.00	1.1.18
O1355-17/IE01581/F9184/X087/R0394/001/M (	Air Transport	Op Cost : Travel & Subs > Domestic - Air Transport	0.00	6 108.00	6 108.00	1.1.18
O1355-21/IE00755/F9184/X087/R0394/001/IM	Municipal Newsletters	Op Cost : Adv, Publicity & Mkting > Municipal Newsletters	0.00	2 666.00	2 666.00	1.1.3
O1355-28/IE00059/F9184/X087/R0394/001/D (	National	Op Cost : Reg Fees > National	0.00	1 666.00	1 666.00	2.3.2
O1355-29/IE00059/F9184/X087/R0394/001/IM	National	Op Cost : Reg Fees > National	0.00	8 730.00	8 730.00	1.1.20
O1355-29/IE00060/F9184/X087/R0394/001/IM	Accommodation	Op Cost : Travel & Subs > Domestic - Accommodation	0.00	9 166.00	9 166.00	1.1.20
O1355-29/IE00061/F9184/X087/R0394/001/IM	Daily Allowance	Op Cost : Travel & Subs > Domestic - Daily Allowance	0.00	2 750.00	2 750.00	1.1.20
O1355-29/IE00143/F9184/X087/R0394/001/IM	Car Rental	Op Cost : Travel & Subs > Domestic - Car Rental	1 988.69	3 666.00	1 677.31	1.1.20
O1355-29/IE00144/F9184/X087/R0394/001/IM	Own Transport	Op Cost : Travel & Subs > Domestic - Own Transport	0.00	1 834.00	1 834.00	1.1.20
O1355-29/IE00564/F9184/X087/R0394/001/IM	Entrance Fees	Op Cost : Entrance Fees	0.00	8 730.00	8 730.00	1.1.20
O1355-29/IE00753/F9184/X087/R0394/001/IM	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	11 158.00	11 158.00	1.1.20
O1355-29/IE01581/F9184/X087/R0394/001/IM	Air Transport	Op Cost : Travel & Subs > Domestic - Air Transport	2 559.51	10 190.00	7 630.49	1.1.20
O1355-33/IE00060/F9184/X087/R0394/001/IM	Accommodation	Op Cost : Travel & Subs > Domestic - Accommodation	0.00	3 142.00	3 142.00	1.2.2

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
O1355-33/IE00143/F9184/X087/R0394/001/IM	Car Rental	Op Cost : Travel & Subs > Domestic - Car Rental	0.00	872.00	872.00	1.2.2
O1355-33/IE00564/F9184/X087/R0394/001/IM	Entrance Fees	Op Cost : Entrance Fees	9 498.26	19 204.00	9 705.74	1.2.2
O1355-33/IE00751/F9184/X087/R0394/001/IM	Corporate and Municipal Activities	Op Cost : Adv, Publicity & Mkting > Corporate & Municipal Activities	0.00	16 666.00	16 666.00	1.2.2
O1355-33/IE01581/F9184/X087/R0394/001/IM	Air Transport	Op Cost : Travel & Subs > Domestic - Air Transport	0.00	2 096.00	2 096.00	1.2.2
O1355-36/IE00751/F9184/X087/R0394/001/M (	Corporate and Municipal Activities	Op Cost : Adv, Publicity & Mkting > Corporate & Municipal Activities	0.00	83 334.00	83 334.00	1.2.6
O1355-37/IE00060/F9184/X087/R0394/001/IM	Accommodation	Op Cost : Travel & Subs > Domestic - Accommodation	0.00	10 000.00	10 000.00	1.3.2
O1355-37/IE00564/F9184/X087/R0394/001/IM	Entrance Fees	Op Cost : Entrance Fees	0.00	5 000.00	5 000.00	1.3.2
O1355-38/IE00583/F9184/X087/R0394/001/M (	Printing, Publications and Books	Op Cost : Printing, Publications & Books	0.00	35 000.00	35 000.00	1.6.3
O1355-39/IE00754/F9184/X087/R0394/001/IM	Gifts and Promotional Items	Tourism Projects/Gifts and Promotional Items/Parent Municipality/Tourisn	0.00	16 666.00	16 666.00	1.3.3.1
O1355-40/IE00753/F9184/X087/R0394/001/IM	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	50 000.00	50 000.00	1.6.7
O1356-2/IE00060/F9184/X087/R0394/001/M (C	Accommodation	Op Cost : Travel & Subs > Domestic - Accommodation	0.00	4 166.00	4 166.00	1.1.1.3
O1356-2/IE00564/F9184/X087/R0394/001/M (C	Entrance Fees	Op Cost : Entrance Fees	0.00	6 666.00	6 666.00	1.1.1.3
O1356-3/IE00754/F9184/X087/R0394/001/M (T	Gifts and Promotional Items	Themed Marketing Campaigns/Gifts and Promotional Items/Parent Munic	2 961.95	16 666.00	13 704.05	2.3.5.1
O1356-7/IE00772/F9184/X087/R0394/001/M (C	Radio and TV Transmissions	Op Cost : Communication > Radio & TV Transmissions	0.00	83 334.00	83 334.00	1.1.3
O1356-8/IE00564/F9184/X087/R0394/001/M (C	Entrance Fees	Op Cost : Entrance Fees	0.00	4 364.00	4 364.00	1.1.17
O1356-8/IE00753/F9387/X087/R0394/001/M (C	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	4 364.00	4 364.00	1.1.17
O1356-9/IE00753/F9184/X054/R0394/001/M (C	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	69 834.00	69 834.00	1.1.10
O1357-11/IE00564/F9184/X087/R0394/001/D (	Entrance Fees	Op Cost : Entrance Fees	0.00	5 000.00	5 000.00	2.3.4
O1357-13/IE00061/F9184/X087/R0394/001/D (	Daily Allowance	Op Cost : Travel & Subs > Domestic - Daily Allowance	999.63		(999.63)	2.4
O1357-3/IE00576/F9184/X087/R0394/001/D (C	Learnerships and Internships	Op Cost : Learnerships & Internships	0.00	4 166.00	4 166.00	2.3.6
O1357-6/IE00754/F9184/X087/R0394/001/F (O	Gifts and Promotional Items	Op Cost : Adv, Publicity & Mkting > Gifts & Promotional Items	0.00	2 500.00	2 500.00	2.3.3
O1554-2/IE00793/F9184/X046/R0393/001/F (O	Specialised Computer Service	Op Cost : External Comptr Service > Specialised Computer Serv	3 956.53	4 376.00	419.47	5.3.11
Total 4710 - Operational Cost [Expenditure]			177 107.52	1 285 510.00	1 108 402.48	
6000 - Disposal of Fixed and Intangible						
O0001/IZ00091/F9184/X047/R0393/001/F (Los	Losses	Losses - Computers	0.00	4 376.00	4 376.00	5.3.11
O0001/IZ00095/F9184/X047/R0393/001/F (Los	Losses	Losses - Furn	0.00	1 750.00	1 750.00	5.3.11
Total 6000 - Disposal of Fixed and Intangible Assets [Ga			0.00	6 126.00	6 126.00	
4900 - Employee Related Cost [Expendi						
O0001/IE00036/F9184/X045/R0393/001/C (Em	Basic Salary and Wages	Empl : Staff > Salaries, Wages & Allowances_Basic Salary & Wages	45 278.38	44 000.00	(1 278.38)	5.3.12

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
O0001/IE00036/F9184/X049/R0393/001/F (Em	Basic Salary and Wages	Empl : Staff > Salaries, Wages & Allowances_Basic Salary & Wages	266 421.80	289 734.00	23 312.20	5.3.12
O0001/IE00036/F9184/X054/R0393/001/M (Em	Basic Salary and Wages	Empl : Staff > Salaries, Wages & Allowances_Basic Salary & Wages	155 010.62	188 000.00	32 989.38	5.3.12
O0001/IE00036/F9184/X098/R0393/001/D (Em	Basic Salary and Wages	Empl : Staff > Salaries, Wages & Allowances_Basic Salary & Wages	101 712.98	244 000.00	142 287.02	5.3.12
O0001/IE00038/F9184/X045/R0393/001/C (Em	Bonuses	Empl : Staff > Salaries, Wages & Allowances_Bonuses	0.00	2 736.00	2 736.00	5.3.12
O0001/IE00038/F9184/X049/R0393/001/F (Em	Bonuses	Empl : Staff > Salaries, Wages & Allowances_Bonuses	0.00	23 806.00	23 806.00	5.3.12
O0001/IE00038/F9184/X054/R0393/001/M (Em	Bonuses	Empl : Staff > Salaries, Wages & Allowances_Bonuses	0.00	13 804.00	13 804.00	5.3.12
O0001/IE00038/F9184/X098/R0393/001/D (Em	Bonuses	Empl : Staff > Salaries, Wages & Allowances_Bonuses	0.00	19 402.00	19 402.00	5.3.12
O0001/IE00043/F9184/X045/R0393/001/C (Em	Medical	Empl : Staff > Social Contrib_Medical	4 072.80	3 334.00	(738.80)	5.3.12
O0001/IE00043/F9184/X049/R0393/001/F (Em	Medical	Empl : Staff > Social Contrib_Medical	7 876.80	8 800.00	923.20	5.3.12
O0001/IE00043/F9184/X054/R0393/001/M (Em	Medical	Empl : Staff > Social Contrib_Medical	12 964.90	14 034.00	1 069.10	5.3.12
O0001/IE00043/F9184/X098/R0393/001/D (Em	Medical	Empl : Staff > Social Contrib_Medical	6 586.80	10 700.00	4 113.20	5.3.12
O0001/IE00044/F9184/X045/R0393/001/C (Em	Pension	Empl : Staff > Social Contrib_Pension	1 801.08	2 954.00	1 152.92	5.3.12
O0001/IE00044/F9184/X049/R0393/001/F (Em	Pension	Empl : Staff > Social Contrib_Pension	15 585.48	25 710.00	10 124.52	5.3.12
O0001/IE00044/F9184/X054/R0393/001/M (Em	Pension	Empl : Staff > Social Contrib_Pension	4 066.86	14 908.00	10 841.14	5.3.12
O0001/IE00044/F9184/X098/R0393/001/D (Em	Pension	Empl : Staff > Social Contrib_Pension	6 935.58	20 954.00	14 018.42	5.3.12
O0001/IE00045/F9184/X045/R0393/001/C (Em	Unemployment Insurance	Empl : Staff > Social Contrib_Unemployment Insur	354.24	354.00	(0.24)	5.3.12
O0001/IE00045/F9184/X049/R0393/001/F (Em	Unemployment Insurance	Empl : Staff > Social Contrib_Unemployment Insur	2 117.86	1 938.00	(179.86)	5.3.12
O0001/IE00045/F9184/X054/R0393/001/M (Em	Unemployment Insurance	Empl : Staff > Social Contrib_Unemployment Insur	1 062.72	1 062.00	(0.72)	5.3.12
O0001/IE00045/F9184/X098/R0393/001/D (Em	Unemployment Insurance	Empl : Staff > Social Contrib_Unemployment Insur	708.48	1 062.00	353.52	5.3.12
O0001/IE00109/F9184/X046/R0393/001/F (Em	Leave Gratuity	Empl : Staff > Post-Ret Benefit_Other Benefits - Leave Gratuity	0.00	34 424.00	34 424.00	2.2.10
O0001/IE00119/F9184/X045/R0393/001/C (Em	Accommodation, Travel and Incidental	Empl : Staff > Allowances_Accomm, Trav & Inc	6 829.32	11 600.00	4 770.68	5.3.12
O0001/IE00119/F9184/X049/R0393/001/F (Em	Accommodation, Travel and Incidental	Empl : Staff > Allowances_Accomm, Trav & Inc	436.02	1 000.00	563.98	5.3.12
O0001/IE00119/F9184/X054/R0393/001/M (Em	Accommodation, Travel and Incidental	Empl : Staff > Allowances_Accomm, Trav & Inc	461.72	1 600.00	1 138.28	5.3.12
O0001/IE00119/F9184/X098/R0393/001/D (Em	Accommodation, Travel and Incidental	Empl : Staff > Allowances_Accomm, Trav & Inc	0.00	3 200.00	3 200.00	5.3.12
O0001/IE00121/F9184/X049/R0393/001/F (Em	Cellular and Telephone	Empl : Staff > Allowances_Cellular & Telephone	550.72		(550.72)	5.3.12
O0001/IE00121/F9184/X054/R0393/001/M (Em	Cellular and Telephone	Empl : Staff > Allowances_Cellular & Telephone	3 304.30		(3 304.30)	5.3.12
O0001/IE00121/F9184/X098/R0393/001/D (Em	Cellular and Telephone	Empl : Staff > Allowances_Cellular & Telephone	1 652.16		(1 652.16)	5.3.12
O0001/IE00128/F9184/X046/R0393/001/C (Em	Basic Salary	Empl : Snr Mgt > MM_Basic Salary	166 666.66	239 380.00	72 713.34	5.3.12
O0001/IE00130/F9184/X045/R0393/001/C (Em	Bonuses	Empl : Snr Mgt > MM_Bonuses	0.00	17 584.00	17 584.00	5.3.12
O0001/IE00140/F9184/X045/R0393/001/C (Em	Unemployment Insurance	Empl : Snr Mgt > MM_Social Contr - Unemployment Insur	354.24	354.00	(0.24)	5.3.12
O0001/IE01521/F9184/X049/R0393/001/F (Em	Housing Benefits	Empl : Staff > Allowances_Housing Benefits	511.50		(511.50)	5.3.12

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
O0001/IE01521/F9184/X054/R0393/001/M (Em	Housing Benefits	Empl : Staff > Allowances_Housing Benefits	1 023.00		(1 023.00)	5.3.12
O0001/IE03971/F9184/X049/R0393/001/F (Em	Structured	Empl : Staff > Service Related Benefits_Overtime - Structured	0.00	1 442.00	1 442.00	5.3.12
O0001/IE03971/F9184/X054/R0393/001/M (Em	Structured	Empl : Staff > Service Related Benefits_Overtime - Structured	0.00	6 612.00	6 612.00	5.3.12
O0001/IE03971/F9184/X098/R0393/001/D (Em	Structured	Empl : Staff > Service Related Benefits_Overtime - Structured	0.00	8 714.00	8 714.00	5.3.12
O0001/IE06080/F9184/X049/R0393/001/F (Em	Basic Salary	Empl : Snr Mgt > Desig 441_Basic Salary	155 618.34	201 078.00	45 459.66	5.3.12
O0001/IE06106/F9184/X049/R0393/001/F (Em	Bonuses	Empl : Snr Mgt > Desig 443_Bonuses	0.00	16 418.00	16 418.00	5.3.12
O0001/IE06261/F9184/X049/R0393/001/F (Em	Unemployment Insurance	Empl : Snr Mgt > Desig 234_Social Contr - Unemployment Insur	0.00	354.00	354.00	5.3.12
O0001/IE06286/F9184/X045/R0393/001/C (Em	Accommodation, Travel and Incidental	Municipal Running Cost/Accommodation, Travel and Incidental/Parent Mu	0.00	1 666.00	1 666.00	5.3.13
O0001/IE06288/F9184/X045/R0393/001/C (Em	Accommodation, Travel and Incidental	Municipal Running Cost/Accommodation, Travel and Incidental/Parent Mu	0.00	1 666.00	1 666.00	5.3.13
O0001/IE06290/F9184/X045/R0393/001/C (Em	Accommodation, Travel and Incidental	Municipal Running Cost/Accommodation, Travel and Incidental/Parent Mu	0.00	1 666.00	1 666.00	5.3.13
O0001/IE06297/F9184/X045/R0393/001/C (Em	Accommodation, Travel and Incidental	Municipal Running Cost/Accommodation, Travel and Incidental/Parent Mu	0.00	1 666.00	1 666.00	5.3.13
O0001/IE06302/F9184/X045/R0393/001/C (Em	Accommodation, Travel and Incidental	Municipal Running Cost/Accommodation, Travel and Incidental/Parent Mu	0.00	1 666.00	1 666.00	5.3.13
O0001/IE06824/F9184/X049/R0393/001/F (Em	Cellular and Telephone	Empl : Snr Mgt > Desig 445_Allowance - Cellular & Telephone	4 307.18		(4 307.18)	5.3.12
O0001/IE07242/F9184/X045/R0393/001/C (Em	Basic Salary	Municipal Running Cost/Basic Salary/Parent Municipality/Municipal Mana	8 183.97	25 842.00	17 658.03	5.3.13
O0001/IE07244/F9184/X045/R0393/001/C (Em	Basic Salary	Municipal Running Cost/Basic Salary/Parent Municipality/Municipal Mana	15 858.04	32 818.00	16 959.96	5.3.13
O0001/IE07246/F9184/X045/R0393/001/C (Em	Basic Salary	Municipal Running Cost/Basic Salary/Parent Municipality/Municipal Mana	23 284.52	25 000.00	1 715.48	5.3.13
O0001/IE07251/F9184/X045/R0393/001/C (Em	Basic Salary	Municipal Running Cost/Basic Salary/Parent Municipality/Municipal Mana	9 374.84	22 752.00	13 377.16	5.3.13
O0001/IE07258/F9184/X045/R0393/001/C (Em	Basic Salary	Municipal Running Cost/Basic Salary/Parent Municipality/Municipal Mana	32 445.26	56 022.00	23 576.74	5.3.13
O1305-1/IE00038/F9184/X051/R0394/001/F (E	Bonuses	Empl : Staff > Salaries, Wages & Allowances_Bonuses	0.00	1 750.00	1 750.00	5.4.2
O1305-1/IE00045/F9184/X051/R0394/001/F (E	Unemployment Insurance	Empl : Staff > Social Contrib_Unemployment Insur	0.00	228.00	228.00	5.4.2
Total 4900 - Employee Related Cost [Expenditure]			1 063 419.17	1 647 794.00	584 374.83	
Profit Before Tax			5 056 268.78	149 004.00	4 907 264.78	

		Actual	Budget	P Y Actual
Assets				
Non Current Assets				
Other Current Assets				
C0292-1/IA00751/F0040/X046/R0393/001/F	CY - Intangibles - Disposals- Acc. dep	8 593.20		
C0292-1/IA00762/F0040/X046/R0393/001/F	CY - Intangibles - Disposals - Cost	(17 185.82)		
D0001/IA05091/F0001/X046/R0393/001/F	CY - Acc. Dep - Intangibles	(3 721.72)	13 111.00	(4 199.09)
D0001/IA05095/F0001/X046/R0393/001/F	OB: Acc. dep - Intangibles	(7 198.57)		(3 599.35)
D0001/IA05106/F0001/X046/R0394/001/F	OB: Cost - Intangibles	21 596.13	170 870.59	21 596.13
Total Other Current Assets		2 083.22	183 981.59	13 797.69
8700 - Investment Property [Assets - Non-current A				
D0001/IA01958/F0001/X098/R0393/001/D	Investment Property: Ifafa	9 406 111.36	20 266 305.94	9 406 111.36
Total 8700 - Investment Property [Assets - Non-current A		9 406 111.36	20 266 305.94	9 406 111.36
Non Currrent Liabilities				
C0075-1/IA06173/F0002/X046/R0393/001/F	Acquisitions - Cost - Computer Equipment	956.52	541 389.29	78 739.13
C0075-1/IA06184/F0002/X046/R0393/001/F	Disposal - Acc Dep. - Computer Equipment	10 640.36		80 490.76
C0075-1/IA06198/F0002/X046/R0393/001/F	Disposal - Cost - Computer Equipment	(23 959.58)	35 126.00	(101 143.39)
C0076-1/IA06233/F0002/X046/R0393/001/F	Acquisitions - Cost - Furniture and Office Equipmen	9 617.56	156 893.00	18 173.91
C0076-1/IA06244/F0002/X046/R0393/001/F	Disposal - Acc. Dep - Furniture and Office Equipme	67 460.53		569.55
C0076-1/IA06258/F0002/X046/R0393/001/F	Disposals - Cost - Furniture and Office Equipment	(90 212.65)		(3 009.15)
D0001/IA00022/F0001/X046/R0393/001/F	CY - Acc. dep - Signage	(6 911.02)		(7 835.29)
D0001/IA00024/F0001/X046/R0393/001/F	OB: Acc. dep. - Containers	(6 535.46)	1 588.00	(3 267.73)
D0001/IA00038/F0001/X049/R0393/001/F	OB - Cost - Containers	49 015.95	8 170.00	49 015.95
D0001/IA00043/F0002/X046/R0393/001/F	Disposals - Acc Dep - Signage	2 002.59		
D0001/IA00044/F0001/X049/R0393/001/F	OB - Acc. dep - Signage	(13 431.92)	3 124.00	(6 715.96)
D0001/IA00057/F0002/X046/R0393/001/F	Disposals - Cost - Signage	(13 864.05)		
D0001/IA00058/F0001/X046/R0393/001/F	OB - Cost - Signage	100 739.47	117 530.00	100 739.47
D0001/IA00082/F9184/X046/R0393/001/F	CY - Acc. dep - Containers	(3 812.35)	8 113.00	(3 812.35)
D0001/IA01357/F9184/X050/R0394/001/F	CY - Acc. dep. - Vehicles	(5 024.59)	21 534.00	(5 024.59)
D0001/IA01359/F0001/X046/R0393/001/F	OB - Acc. Dep - Vehicles	(8 613.59)		(4 306.80)
D0001/IA01373/F0001/X046/R0393/001/F	OB - Cost - Vehicles	21 533.95	23 030.00	21 533.95
D0001/IA06183/F9184/X046/R0393/001/F	CY: Acc. dep. - Computers	(53 456.69)	70 841.00	(53 388.80)
D0001/IA06185/F0001/X046/R0393/001/F	OB: Acc. dep. - Computers	(109 563.99)	25 322.00	(138 936.89)
D0001/IA06199/F0001/X046/R0393/001/F	OB - Cost - Computers	318 773.50	816 951.89	341 177.76
D0001/IA06243/F9184/X046/R0393/001/F	CY - Acc. dep. - Furniture & Equipment	(27 449.62)	47 702.00	(27 766.24)
D0001/IA06245/F0001/X046/R0393/001/F	OB - Acc. dep. - Furniture & Fittings	(190 367.42)	35 422.00	(167 166.10)
D0001/IA06259/F0001/X049/R0393/001/F	OB - Cost - Furniture & Fittings	365 960.14	289 389.22	350 795.38
Total Non Currrent Liabilities		393 497.64	2 202 125.40	518 862.57
Total Non Current Assets		9 801 692.22	22 652 412.93	9 938 771.62
Current Assets				
7100 - Cash and Cash Equivalents [Assets - Current				
D0001/IA09451/F9184/X049/R0393/001/F	Absa Primary Account: 408 970 6453 - Charges	(93.27)	45 124.00	(26 524.86)
D0001/IA09472/F9184/X046/R0393/001/F	Absa Primary (USCT) : 4074036586 - Charges	0.00		(1 583.42)
D0001/IA09474/F9184/X049/R0393/001/F	STD Bank Primary - 0533 02346 Charges	(26 190.82)		(15 733.52)
D0001/IA09506/F9184/X049/R0393/001/F	STD Bank Primary - 0533 02346 Deposits	22 288 657.48		22 908 332.04
D0001/IA09519/F9184/X046/R0394/001/F	Absa Primary account: 408 970 6453 - Deposits	0.00	102 400.00	5 951 725.61
D0001/IA09531/F9184/X049/R0393/001/F	Std Bank Call - 0589 00578 Deposits	5 039 941.47		4 606 000.00
D0001/IA09561/F0001/X087/R0394/001/M	Card Machine: Deposits	575.00		
D0001/IA09595/F9184/X049/R0393/001/F	Absa Primary (USCT) : 407 403 6586 - Deposits	0.00		2 609.85
D0001/IA09668/F9184/X049/R0393/001/F	Absa Call Account: 9322648008 - Interest Earned	0.00		25 605.80
D0001/IA09674/F9184/X049/R0393/001/F	NSNP-Raset 9340887696 - Interest Earned	0.00		9.26
D0001/IA09697/F9184/X049/R0393/001/F	Std Bank Call - 0589 005748 Interest Earned	49 142.32		31 976.76
D0001/IA09709/F9184/X046/R0393/001/F	Absa Primary (USCT) : 4074036586 - Interest Earn	0.00		123.30
D0001/IA09732/F9184/X049/R0393/001/F	STD Bank Primary - 0533 02346 Interest Earned	46 053.76		63 288.11
D0001/IA09752/F9184/X049/R0393/001/F	Absa Call Account: 9322648008 - Withdrawals	0.00		(1 609 524.35)
D0001/IA09771/F9184/X049/R0393/001/F	Absa Primary Account: 408 970 6453 - Withdrawals	0.00	2 550 171.00	(6 278 188.40)
D0001/IA09777/F9184/X049/R0393/001/F	Std Bank Call - 0589 00578 Withdrawals	(5 085 000.00)		(3 635 000.00)
D0001/IA09785/F9184/X049/R0393/001/F	NSNP-Raset 9340887696 - Withdrawals			(1 111.34)
D0001/IA09787/F9184/X049/R0393/001/F	STD Bank Primary - 0533 02346 Withdrawals	(20 752 251.74)		(21 354 505.51)
D0001/IA09802/F9184/X098/R0394/001/D	Absa: URT Account: 935881 4944 - Withdrawals			(799.28)
D0001/IA09819/F9184/X046/R0393/001/F	Absa Primary (USCT) : 4074036586 - Withdrawals	0.00		(17 440.58)

		Actual	Budget	P Y Actual
D0001/IA09999/F0001/X049/R0393/001/F	STD Bank Primary - 0533 02346 Opening Balance	31 762.35	10 848.00	
D0001/IA10082/F0001/X049/R0393/001/F	Std Bank Call - 0589 00578 Opening	2 953.02	20 302.00	
D0001/IA10127/F0001/X046/R0393/001/F	Absa Call Account: 9322648008 - Opening Balance			1 583 918.55
D0001/IA10128/F0001/X046/R0393/001/F	Absa NSNP - Raset Account: 9340087696 - Openir			1 102.08
D0001/IA10129/F0001/X046/R0393/001/F	Absa Primary Account: 408 970 6453 - Opening Ba	93.27	9 776 541.00	353 080.92
D0001/IA10133/F0001/X046/R0393/001/F	Absa: URT Account : 9358814944 - Opening Balan			799.28
D0001/IA10134/F0001/X046/R0393/001/F	Absa Primary (USCT):4074036586 - Opening Balar	0.00		16 290.85
D0001/IA10214/F0001/X046/R0393/001/F	Petty Cash - Opening Balances	499.15	144.00	384.78
D0001/IA10215/F9184/X046/R0393/001/F	Advances to Petty Cash	(89 356.77)	26 059.00	(88 638.63)
D0001/IA10216/F9184/X046/R0393/001/F	Petty cash	90 042.43	1 000.00	87 371.95
O1303-7/IA09542/F3504/X046/R0393/001/D	Std Bank : OSS - Deposits			265 775.00
O1303-7/IA09736/F3504/X046/R0393/001/D	Std Bank : OSS - Interest	82.17		4 682.47
O1303-7/IA09763/F3504/X046/R0393/001/D	Std Bank: OSS - Withdrawals	(180.00)		(269 290.25)
O1303-7/IA09981/F0001/X046/R0393/001/D	OB: Std Bank OSS	1 153.60	174.00	
Total 7100 - Cash and Cash Equivalents [Assets - Current		1 597 883.42	12 532 763.00	2 604 736.47
Other Current Liabilities				
D0001/IA10383/F0001/X049/R0393/001/F	Deposit - Opening Balance	81 892.03	13 648.00	71 828.85
D0001/IA10384/F9387/X049/R0394/001/F	Deposit Paid	4 723.32	614 400.00	10 063.18
D0001/IA10385/F9387/X049/R0394/001/F	Deposit Refunded	(2 809.22)	1 811 987.31	0.00
Total Other Current Liabilities		83 806.13	2 440 035.31	81 892.03
7820 - Receivables from Non-exchange Transactions				
D0001/IA10274/F0001/X046/R0393/001/F	Accrued Income - Opening Balances	1 070.08	61 212.00	44 546.29
D0001/IA10275/F9184/X046/R0393/001/F	Accrued Income - Recognised	2 650.60	29 909 606.00	1 070.08
D0001/IA10276/F9184/X046/R0393/001/F	Accrued Income - Reversal	(1 070.08)		(44 546.29)
Total 7820 - Receivables from Non-exchange Transactions		2 650.60	29 970 818.00	1 070.08
Income Tax Expense				
D0001/IA01946/F9184/X046/R0394/001/F	Ex-Trans: Affiliated/Related Parties: Collections	(13 082 584.65)		(15 462 999.67)
D0001/IA01948/F9184/X046/R0393/001/F	Ex-Trans: Affiliated/Related Parties: Monthly billing	40 383 290.12		55 015 645.91
D0001/IA01949/F0001/X046/R0393/001/F	Ex-Trans: Affiliated/Related Parties: Opening Balan	29 241 625.74	2 154 778.00	24 768 853.01
D0001/IA02285/F9184/X049/R0393/001/F	Prepaid Expenses: Collections	(19 478.56)		(48 508.31)
D0001/IA02288/F0001/X049/R0393/001/F	Prepaid Expenses - Opening Balance	19 478.56		48 508.31
D0001/IA02293/F9184/X049/R0393/001/F	Prepaid Expenses: Billing	0.00		19 478.56
D0001/IA02367/F0001/X049/R0393/001/F	Ex-Trans: Affiliated/Related parties: Credit Notes	(16 019 678.99)		(10 858 326.25)
O0001/IA01947/F9184/X046/R0393/001/F	Opening balance : Impairment of Debts	(30 450 892.95)		(25 052 201.43)
Total Income Tax Expense		10 071 759.27	2 154 778.00	28 430 450.13
Other Expenses				
D0001/IA10377/F0001/X046/R0393/001/F	Vat Receivable: Input General : Opening Balance	(1 585.54)	64 316.00	(22 632.79)
D0001/IA10378/F0001/X046/R0393/001/F	Vat Receivable: Input General: Recognised	755 942.31		814 291.81
D0001/IA10382/F0001/X046/R0393/001/F	Vat Receivable Control: Receipts	(295 183.15)	2 649 126.00	(452 444.08)
Total Other Expenses		459 173.62	2 713 442.00	339 214.94
Total Current Assets		12 215 273.04	49 811 836.31	31 457 363.65
Total Assets		22 016 965.26	72 464 249.24	41 396 135.27
Equity & Liabilities				
Equity				
D0001/LN00006/F0001/X046/R0393/001/F	Opening Balance - Accumulated surplus	20 934 422.19	20 934 522.00	20 934 422.19
D0001/LN00065/F0001/X046/R0393/001/F	Share Capital	200.00	3 295 538.00	200.00
9910 - Accumulated Surplus/(Deficit) [Net Assets] (Ac		(8 529 385.73)	1 456 303.68	(9 341 465.87)
9910 - Accumulated Surplus/(Deficit) [Net Assets] (Cu		5 056 268.78	149 004.00	24 088 029.83
Total Equity		17 461 505.24	25 835 367.68	35 681 186.15
Current Liabilities				
9750 - Output VAT [Liabilities - Current Liabiliti				
D0001/IL27884/F0001/X046/R0393/001/F	OB Vat payable	(2 089 523.34)	452 530.00	(807 154.08)
D0001/IL37831/F9184/X049/R0393/001/F	Vat payable - recognised	5 769 163.96	886 817.42	7 571 959.64
Total 9750 - Output VAT [Liabilities - Current Liabiliti		3 679 640.62	1 339 347.42	6 764 805.56
9600 - Provision and Impairment [Liabilities - Cur				
D0001/IL00726/F9184/X046/R0393/001/F	Provision and Impairment: Bonus - Increases	192 871.24		382 973.65
D0001/IL00728/F0001/X046/R0393/001/F	Provision Performance Bonus: Opening Balance	312 598.48	505 089.00	379 393.75

		Actual	Budget	P Y Actual
D0001/IL00731/F9184/X046/R0393/001/F	Provision and Impairment: Bonus - Reversals	(312 598.27)		(449 768.92)
D0001/IL00747/F9184/X046/R0393/001/F	Leave Provision: Increase	188 744.45		
D0001/IL00749/F0001/X046/R0393/001/F	Leave provision: Opening Balance	401 191.48	1 169 459.76	519 814.74
D0001/IL00750/F9184/X046/R0393/001/F	Leave Provision: Reductions (Outflow of Economic			(118 623.26)
Total 9600 - Provision and Impairment [Liabilities - Cur		782 807.38	1 674 548.76	713 789.96
9710 - Trade and Other Payable Exchange Transactio				
D0001/IL43220/F9184/X046/R0393/001/F	Trade and Other payables: Leave Accrual - Withdra	(39 541.38)		0.00
D0001/IL43223/F0001/X046/R0393/001/F	Creditors Control: Opening Balance	527 851.25	191 332.00	507 473.83
D0001/IL43225/F9184/X046/R0393/001/F	Control: PAYE Deductions - Withdrawals	(1 398 241.78)	1 800 000.00	(1 853 663.24)
D0001/IL53820/F0001/X046/R0393/001/F	Creditors Control: Deposits	5 948 861.53	23 272 015.00	2 236 607.66
D0001/IL53821/F9184/X046/R0393/001/F	Payables and Accruals: General - Withdrawals	(6 365 985.03)	23 272 015.00	(2 688 740.18)
D0001/IL53889/F0001/X046/R0393/001/F	Control:PAYE Deductions - Opening Balance	119 943.23	16.00	59.03
D0001/IL53890/F9184/X046/R0393/001/F	Control : PAYE -Deposits	1 371 186.26	1 851 200.00	1 853 604.21
D0001/IL53900/F0001/X046/R0393/001/F	Control: UIF - Opening Balance	4 627.80		
D0001/IL53901/F0001/X046/R0393/001/F	Control: SDL - Opening Balance	4 842.63	144.00	0.00
D0001/IL53906/F0001/X046/R0393/001/F	Control : Pension - Opening Balance	24 692.06	1 008.00	6 046.20
D0001/IL53907/F0001/X046/R0393/001/F	Control : Medical Aid - Opening balance			(2.45)
D0001/IL53934/F0001/X046/R0393/001/F	Unallocated Deposits: Opening Balance	1 150.00	192.00	575.00
D0001/IL53935/F0001/X046/R0393/001/F	Unallocated Deposits - Receipts	0.00		575.00
D0001/IL53947/F0001/X046/R0393/001/F	Salary Control: Opening Balance - (Accrued expens	361 258.65	14 880.00	(75.51)
D0001/IL53987/F9184/X046/R0393/001/F	Accrued: Deposits	157 876.80		13 807.50
D0001/IL53987/F9184/X049/R0393/001/F	Salary Control - Deposits	5 009 632.98	6 916 844.00	6 405 020.01
D0001/IL53988/F9184/X046/R0393/001/F	Accrued: Withdrawals			(13 807.50)
D0001/IL53988/F9184/X049/R0393/001/F	Salary Control - Withdrawals	(5 371 761.63)	6 916 844.00	(6 211 739.41)
D0001/IL53995/F9184/X046/R0393/001/F	Control: UIF Control - Deposits	64 119.27	150 628.00	71 191.34
D0001/IL53996/F9184/X046/R0393/001/F	Control: UIF Control - Withdrawals	(64 149.53)	150 628.00	(71 091.34)
D0001/IL53997/F9184/X046/R0393/001/F	Control: Skills Control - Deposits	65 193.79	75 200.00	75 528.74
D0001/IL53998/F9184/X046/R0393/001/F	Control: Skills Control - Withdrawals	(65 393.30)	75 200.00	(74 669.96)
D0001/IL53999/F9184/X046/R0393/001/F	Control: Pension Control - Deposits	389 241.76	436 140.45	477 816.81
D0001/IL54000/F9184/X046/R0393/001/F	Control: Pension Control - Withdrawals	(390 501.26)	252 142.00	(483 863.01)
D0001/IL54001/F9184/X046/R0393/001/F	Control: Medical Aid Control - Deposits	422 673.00	267 398.00	426 809.65
D0001/IL54005/F9184/X046/R0393/001/F	Control: Medical Aid Control - Withdrawals	(416 967.00)	267 398.00	(426 808.00)
D0001/IL54010/F9184/X046/R0393/001/F	Control: Unions Control - Deposits	12 150.00		
D0001/IL54011/F9184/X046/R0393/001/F	Control: Unions Control - Withdrawals	(11 185.00)		
D0001/IL54036/F09788/X046/R0393/001/D	Conditional Grant: Deposits (TIKZN - OSS)			265 775.00
D0001/IL54040/F09788/X046/R0393/001/D	Conditional Grant: Withdrawals (TIKZN - OSS)			(265 775.00)
Total 9710 - Trade and Other Payable Exchange Transactio		361 575.10	65 911 224.45	250 654.38
9720 - Trade and Other Payable Non-exchange Transa				
D0001/IL37856/F0001/X049/R0393/001/F	Unspent grants - allocated	(55 500.00)		(55 500.00)
D0001/IL37856/F0001/X098/R0393/001/F	Unspent Conditional Grants	55 500.00	83 249.00	55 500.00
Total 9720 - Trade and Other Payable Non-exchange Transa		0.00	83 249.00	0.00
9730 - VAT Credit: Output Accrual [Liabilities -				
D0001/IL39587/F0001/X046/R0393/001/F	Vat Credit: Output Tax Accrual: Opening Balance	925 034.02	44 760.00	
Total 9730 - VAT Credit: Output Accrual [Liabilities -		925 034.02	44 760.00	
9740 - VAT Payable (Control) [Liabilities - Curren				
D0001/IL37841/F0001/X046/R0393/001/F	Vat Control (Payable): Payments	(1 193 597.10)		(2 014 300.78)
Total 9740 - VAT Payable (Control) [Liabilities - Curren		(1 193 597.10)		(2 014 300.78)
Total Current Liabilities		4 555 460.02	69 053 129.63	5 714 949.12
Total Equity & Liabilities		22 016 965.26	94 888 497.31	41 396 135.27

Trial Balance

SOUTH COAST TOURISM AND INVESTMENT ENTERPRISE SOC LTD

For: August 2025

Account	Description	Account_Type	Debits	Credits	PY Debits	PY Credits
Balance Sheet						
Net Loss (Accumulated)	Net Loss (Accumulated)		8 529 385.73		9 341 465.87	
Net Profit	Net Profit			5 016 727.40		24 088 029.83
C0075-1/IA06173/F0002/X046/R0393/001/F	Acquisitions - Cost - Computer Equipment	8900 - Property, Plant and Equipment [Assets - Non	956.52		78 739.13	
C0075-1/IA06184/F0002/X046/R0393/001/F	Disposal - Acc Dep. - Computer Equipment	8900 - Property, Plant and Equipment [Assets - Non	10 640.36		80 490.76	
C0075-1/IA06198/F0002/X046/R0393/001/F	Disposal - Cost - Computer Equipment	8900 - Property, Plant and Equipment [Assets - Non		23 959.58		101 143.39
C0076-1/IA06233/F0002/X046/R0393/001/F	Acquisitions - Cost - Furniture and Office Equipment	8900 - Property, Plant and Equipment [Assets - Non	9 617.56		18 173.91	
C0076-1/IA06244/F0002/X046/R0393/001/F	Disposal - Acc. Dep - Furniture and Office Equipment	8900 - Property, Plant and Equipment [Assets - Non	67 460.53		569.55	
C0076-1/IA06258/F0002/X046/R0393/001/F	Disposals - Cost - Furniture and Office Equipment	8900 - Property, Plant and Equipment [Assets - Non		90 212.65		3 009.15
C0292-1/IA00751/F0040/X046/R0393/001/F	CY - Intangibles - Disposals- Acc. dep	8500 - Intangible Assets [Assets - Non-current Ass	8 593.20			
C0292-1/IA00762/F0040/X046/R0393/001/F	CY - Intangibles - Disposals - Cost	8500 - Intangible Assets [Assets - Non-current Ass		17 185.82		
D0001/IA00022/F0001/X046/R0393/001/F	CY - Acc. dep - Signage	8900 - Property, Plant and Equipment [Assets - Non		6 911.02		7 835.29
D0001/IA00024/F0001/X046/R0393/001/F	OB: Acc. dep. - Containers	8900 - Property, Plant and Equipment [Assets - Non		6 535.46		3 267.73
D0001/IA00038/F0001/X049/R0393/001/F	OB - Cost - Containers	8900 - Property, Plant and Equipment [Assets - Non	49 015.95		49 015.95	
D0001/IA00043/F0002/X046/R0393/001/F	Disposals - Acc Dep - Signage	8900 - Property, Plant and Equipment [Assets - Non	2 002.59			
D0001/IA00044/F0001/X049/R0393/001/F	OB - Acc. dep - Signage	8900 - Property, Plant and Equipment [Assets - Non		13 431.92		6 715.96
D0001/IA00057/F0002/X046/R0393/001/F	Disposals - Cost - Signage	8900 - Property, Plant and Equipment [Assets - Non		13 864.05		
D0001/IA00058/F0001/X046/R0393/001/F	OB - Cost - Signage	8900 - Property, Plant and Equipment [Assets - Non	100 739.47		100 739.47	
D0001/IA00082/F9184/X046/R0393/001/F	CY - Acc. dep - Containers	8900 - Property, Plant and Equipment [Assets - Non		3 812.35		3 812.35
D0001/IA01357/F9184/X050/R0394/001/F	CY - Acc. dep. - Vehicles	8900 - Property, Plant and Equipment [Assets - Non		5 024.59		5 024.59
D0001/IA01359/F0001/X046/R0393/001/F	OB - Acc. Dep - Vehicles	8900 - Property, Plant and Equipment [Assets - Non		8 613.59		4 306.80
D0001/IA01373/F0001/X046/R0393/001/F	OB - Cost - Vehicles	8900 - Property, Plant and Equipment [Assets - Non	21 533.95		21 533.95	
D0001/IA01946/F9184/X046/R0394/001/F	Ex-Trans: Affiliated/Related Parties: Collections	7860 - Trade and other Receivables from Exchange T		13 082 584.65		15 462 999.67
D0001/IA01948/F9184/X046/R0393/001/F	Ex-Trans: Affiliated/Related Parties: Monthly billing	7860 - Trade and other Receivables from Exchange T	40 383 290.12		55 015 645.91	
D0001/IA01949/F0001/X046/R0393/001/F	Ex-Trans: Affiliated/Related Parties: Opening Balance	7860 - Trade and other Receivables from Exchange T	29 241 625.74		24 768 853.01	
D0001/IA01958/F0001/X098/R0393/001/D	Investment Property: Ifafa	8700 - Investment Property [Assets - Non-current A	9 406 111.36		9 406 111.36	
D0001/IA02285/F9184/X049/R0393/001/F	Prepaid Expenses: Collections	7860 - Trade and other Receivables from Exchange T		19 478.56		48 508.31
D0001/IA02288/F0001/X049/R0393/001/F	Prepaid Expenses - Opening Balance	7860 - Trade and other Receivables from Exchange T	19 478.56		48 508.31	

Account	Description	Account_Type	Debits	Credits	PY Debits	PY Credits
Balance Sheet						
D0001/IA02293/F9184/X049/R0393/001/F	Prepaid Expenses: Billing	7860 - Trade and other Receivables from Exchange T		0.00	19 478.56	
D0001/IA02367/F0001/X049/R0393/001/F	Ex-Trans: Affiliated/Related parties: Credit Notes	7860 - Trade and other Receivables from Exchange T		16 019 678.99		10 858 326.25
D0001/IA05091/F0001/X046/R0393/001/F	CY - Acc. Dep - Intangibles	8500 - Intangible Assets [Assets - Non-current Ass		3 721.72		4 199.09
D0001/IA05095/F0001/X046/R0393/001/F	OB: Acc. dep - Intangibles	8500 - Intangible Assets [Assets - Non-current Ass		7 198.57		3 599.35
D0001/IA05106/F0001/X046/R0394/001/F	OB: Cost - Intangibles	8500 - Intangible Assets [Assets - Non-current Ass	21 596.13		21 596.13	
D0001/IA06183/F9184/X046/R0393/001/F	CY: Acc. dep. - Computers	8900 - Property, Plant and Equipment [Assets - Non		53 456.69		53 388.80
D0001/IA06185/F0001/X046/R0393/001/F	OB: Acc. dep. - Computers	8900 - Property, Plant and Equipment [Assets - Non		109 563.99		138 936.89
D0001/IA06199/F0001/X046/R0393/001/F	OB - Cost - Computers	8900 - Property, Plant and Equipment [Assets - Non	318 773.50		341 177.76	
D0001/IA06243/F9184/X046/R0393/001/F	CY - Acc. dep. - Furniture & Equipment	8900 - Property, Plant and Equipment [Assets - Non		27 449.62		27 766.24
D0001/IA06245/F0001/X046/R0393/001/F	OB - Acc. dep. - Furniture & Fittings	8900 - Property, Plant and Equipment [Assets - Non		190 367.42		167 166.10
D0001/IA06259/F0001/X049/R0393/001/F	OB - Cost - Furniture & Fittings	8900 - Property, Plant and Equipment [Assets - Non	365 960.14		350 795.38	
D0001/IA09451/F9184/X049/R0393/001/F	Absa Primary Account: 408 970 6453 - Charges	7100 - Cash and Cash Equivalents [Assets - Current		93.27		26 524.86
D0001/IA09472/F9184/X046/R0393/001/F	Absa Primary (USCT) : 4074036586 - Charges	7100 - Cash and Cash Equivalents [Assets - Current		0.00		1 583.42
D0001/IA09474/F9184/X049/R0393/001/F	STD Bank Primary - 0533 02346 Charges	7100 - Cash and Cash Equivalents [Assets - Current		26 190.82		15 733.52
D0001/IA09506/F9184/X049/R0393/001/F	STD Bank Primary - 0533 02346 Deposits	7100 - Cash and Cash Equivalents [Assets - Current	22 288 657.48		22 908 332.04	
D0001/IA09519/F9184/X046/R0394/001/F	Absa Primary account: 408 970 6453 - Deposits	7100 - Cash and Cash Equivalents [Assets - Current	0.00		5 951 725.61	
D0001/IA09531/F9184/X049/R0393/001/F	Std Bank Call - 0589 00578 Deposits	7100 - Cash and Cash Equivalents [Assets - Current	5 039 941.47		4 606 000.00	
D0001/IA09561/F0001/X087/R0394/001/M	Card Machine: Deposits	7100 - Cash and Cash Equivalents [Assets - Current	575.00			
D0001/IA09595/F9184/X049/R0393/001/F	Absa Primary (USCT) : 407 403 6586 - Deposits	7100 - Cash and Cash Equivalents [Assets - Current	0.00		2 609.85	
D0001/IA09668/F9184/X049/R0393/001/F	Absa Call Account: 9322648008 - Interest Earned	7100 - Cash and Cash Equivalents [Assets - Current		0.00	25 605.80	
D0001/IA09674/F9184/X049/R0393/001/F	NSNP-Raset 9340887696 - Interest Earned	7100 - Cash and Cash Equivalents [Assets - Current		0.00	9.26	
D0001/IA09697/F9184/X049/R0393/001/F	Std Bank Call - 0589 005748 Interest Earned	7100 - Cash and Cash Equivalents [Assets - Current	49 142.32		31 976.76	
D0001/IA09709/F9184/X046/R0393/001/F	Absa Primary (USCT) : 4074036586 - Interest Earned	7100 - Cash and Cash Equivalents [Assets - Current	0.00		123.30	
D0001/IA09732/F9184/X049/R0393/001/F	STD Bank Primary - 0533 02346 Interest Earned	7100 - Cash and Cash Equivalents [Assets - Current	46 053.76		63 288.11	
D0001/IA09752/F9184/X049/R0393/001/F	Absa Call Account: 9322648008 - Withdrawals	7100 - Cash and Cash Equivalents [Assets - Current	0.00			1 609 524.35
D0001/IA09771/F9184/X049/R0393/001/F	Absa Primary Account: 408 970 6453 - Withdrawals	7100 - Cash and Cash Equivalents [Assets - Current		0.00		6 278 188.40
D0001/IA09777/F9184/X049/R0393/001/F	Std Bank Call - 0589 00578 Withdrawals	7100 - Cash and Cash Equivalents [Assets - Current		5 085 000.00		3 635 000.00
D0001/IA09785/F9184/X049/R0393/001/F	NSNP-Raset 9340887696 - Withdrawals	7100 - Cash and Cash Equivalents [Assets - Current				1 111.34
D0001/IA09787/F9184/X049/R0393/001/F	STD Bank Primary - 0533 02346 Withdrawals	7100 - Cash and Cash Equivalents [Assets - Current		20 752 251.74		21 354 505.51
D0001/IA09802/F9184/X098/R0394/001/D	Absa: URT Account: 935881 4944 - Withdrawals	7100 - Cash and Cash Equivalents [Assets - Current				799.28
D0001/IA09819/F9184/X046/R0393/001/F	Absa Primary (USCT) : 4074036586 - Withdrawals	7100 - Cash and Cash Equivalents [Assets - Current		0.00		17 440.58

Account	Description	Account_Type	Debits	Credits	PY Debits	PY Credits
Balance Sheet						
D0001/IA09999/F0001/X049/R0393/001/F	STD Bank Primary - 0533 02346 Opening Balance	7100 - Cash and Cash Equivalents [Assets - Current	31 762.35			
D0001/IA10082/F0001/X049/R0393/001/F	Std Bank Call - 0589 00578 Opening	7100 - Cash and Cash Equivalents [Assets - Current	2 953.02			
D0001/IA10127/F0001/X046/R0393/001/F	Absa Call Account: 9322648008 - Opening Balance	7100 - Cash and Cash Equivalents [Assets - Current			1 583 918.55	
D0001/IA10128/F0001/X046/R0393/001/F	Absa NSNP - Raset Account: 9340087696 - Opening Balances	7100 - Cash and Cash Equivalents [Assets - Current			1 102.08	
D0001/IA10129/F0001/X046/R0393/001/F	Absa Primary Account: 408 970 6453 - Opening Balances	7100 - Cash and Cash Equivalents [Assets - Current	93.27		353 080.92	
D0001/IA10133/F0001/X046/R0393/001/F	Absa: URT Account : 9358814944 - Opening Balance	7100 - Cash and Cash Equivalents [Assets - Current			799.28	
D0001/IA10134/F0001/X046/R0393/001/F	Absa Primary (USCT):4074036586 - Opening Balance	7100 - Cash and Cash Equivalents [Assets - Current	0.00		16 290.85	
D0001/IA10214/F0001/X046/R0393/001/F	Petty Cash - Opening Balances	7100 - Cash and Cash Equivalents [Assets - Current	499.15		384.78	
D0001/IA10215/F9184/X046/R0393/001/F	Advances to Petty Cash	7100 - Cash and Cash Equivalents [Assets - Current		89 356.77		88 638.63
D0001/IA10216/F9184/X046/R0393/001/F	Petty cash	7100 - Cash and Cash Equivalents [Assets - Current	90 042.43		87 371.95	
D0001/IA10274/F0001/X046/R0393/001/F	Accrued Income - Opening Balances	7820 - Receivables from Non-exchange Transactions	1 070.08		44 546.29	
D0001/IA10275/F9184/X046/R0393/001/F	Accrued Income - Recognised	7820 - Receivables from Non-exchange Transactions	2 650.60		1 070.08	
D0001/IA10276/F9184/X046/R0393/001/F	Accrued Income - Reversal	7820 - Receivables from Non-exchange Transactions		1 070.08		44 546.29
D0001/IA10377/F0001/X046/R0393/001/F	Vat Receivable: Input General : Opening Balance	7900 - VAT Receivable [Assets - Current Assets]		1 585.54		22 632.79
D0001/IA10378/F0001/X046/R0393/001/F	Vat Receivable: Input General: Recognised	7900 - VAT Receivable [Assets - Current Assets]	755 942.31		814 291.81	
D0001/IA10382/F0001/X046/R0393/001/F	Vat Receivable Control: Receipts	7900 - VAT Receivable [Assets - Current Assets]		295 183.15		452 444.08
D0001/IA10383/F0001/X049/R0393/001/F	Deposit - Opening Balance	7400 - Deposits [Assets - Current Assets]	81 892.03		71 828.85	
D0001/IA10384/F9387/X049/R0394/001/F	Deposit Paid	7400 - Deposits [Assets - Current Assets]	4 723.32		10 063.18	
D0001/IA10385/F9387/X049/R0394/001/F	Deposit Refunded	7400 - Deposits [Assets - Current Assets]		2 809.22	0.00	
D0001/IL00726/F9184/X046/R0393/001/F	Provision and Impairment: Bonus - Increases	9600 - Provision and Impairment [Liabilities - Cur		192 871.24		382 973.65
D0001/IL00728/F0001/X046/R0393/001/F	Provision Performance Bonus: Opening Balance	9600 - Provision and Impairment [Liabilities - Cur		312 598.48		379 393.75
D0001/IL00731/F9184/X046/R0393/001/F	Provision and Impairment: Bonus - Reversals	9600 - Provision and Impairment [Liabilities - Cur	312 598.27		449 768.92	
D0001/IL00747/F9184/X046/R0393/001/F	Leave Provision: Increase	9600 - Provision and Impairment [Liabilities - Cur		188 744.45		
D0001/IL00749/F0001/X046/R0393/001/F	Leave provision: Opening Balance	9600 - Provision and Impairment [Liabilities - Cur		401 191.48		519 814.74
D0001/IL00750/F9184/X046/R0393/001/F	Leave Provision: Reductions (Outflow of Economic Benefits)	9600 - Provision and Impairment [Liabilities - Cur			118 623.26	
D0001/IL27884/F0001/X046/R0393/001/F	OB Vat payable	9750 - Output VAT [Liabilities - Current Liabiliti	2 089 523.34		807 154.08	
D0001/IL37831/F9184/X049/R0393/001/F	Vat payable - recognised	9750 - Output VAT [Liabilities - Current Liabiliti		5 769 163.96		7 571 959.64
D0001/IL37841/F0001/X046/R0393/001/F	Vat Control (Payable): Payments	9740 - VAT Payable (Control) [Liabilities - Curren	1 193 597.10		2 014 300.78	
D0001/IL37856/F0001/X049/R0393/001/F	Unspent grants - allocated	9720 - Trade and Other Payable Non-exchange Transa	55 500.00		55 500.00	
D0001/IL37856/F0001/X098/R0393/001/F	Unspent Conditional Grants	9720 - Trade and Other Payable Non-exchange Transa		55 500.00		55 500.00
D0001/IL39587/F0001/X046/R0393/001/F	Vat Credit: Output Tax Accrual: Opening Balance	9730 - VAT Credit: Output Accrual [Liabilities -		925 034.02		

Account	Description	Account_Type	Debits	Credits	PY Debits	PY Credits
Balance Sheet						
D0001/IL43223/F0001/X046/R0393/001/F	Creditors Control: Opening Balance	9710 - Trade and Other Payable Exchange Transactio		527 851.25		507 473.83
D0001/IL43225/F9184/X046/R0393/001/F	Control: PAYE Deductions - Withdrawals	9710 - Trade and Other Payable Exchange Transactio	1 398 241.78		1 853 663.24	
D0001/IL53820/F0001/X046/R0393/001/F	Creditors Control: Deposits	9710 - Trade and Other Payable Exchange Transactio		5 948 861.53		2 236 607.66
D0001/IL53821/F9184/X046/R0393/001/F	Payables and Accruals: General - Withdrawals	9710 - Trade and Other Payable Exchange Transactio	6 365 985.03		2 688 740.18	
D0001/IL53889/F0001/X046/R0393/001/F	Control:PAYE Deductions - Opening Balance	9710 - Trade and Other Payable Exchange Transactio		119 943.23		59.03
D0001/IL53890/F9184/X046/R0393/001/F	Control : PAYE -Deposits	9710 - Trade and Other Payable Exchange Transactio		1 371 186.26		1 853 604.21
D0001/IL53900/F0001/X046/R0393/001/F	Control: UIF - Opening Balance	9710 - Trade and Other Payable Exchange Transactio		4 627.80		
D0001/IL53901/F0001/X046/R0393/001/F	Control: SDL - Opening Balance	9710 - Trade and Other Payable Exchange Transactio		4 842.63		0.00
D0001/IL53906/F0001/X046/R0393/001/F	Control : Pension - Opening Balance	9710 - Trade and Other Payable Exchange Transactio		24 692.06		6 046.20
D0001/IL53907/F0001/X046/R0393/001/F	Control : Medical Aid - Opening balance	9710 - Trade and Other Payable Exchange Transactio			2.45	
D0001/IL53934/F0001/X046/R0393/001/F	Unallocated Deposits: Opening Balance	9710 - Trade and Other Payable Exchange Transactio		1 150.00		575.00
D0001/IL53935/F0001/X046/R0393/001/F	Unallocated Deposits - Receipts	9710 - Trade and Other Payable Exchange Transactio		0.00		575.00
D0001/IL53947/F0001/X046/R0393/001/F	Salary Control: Opening Balance - (Accrued expenses)	9710 - Trade and Other Payable Exchange Transactio		361 258.65	75.51	
D0001/IL53987/F9184/X046/R0393/001/F	Accrued: Deposits	9710 - Trade and Other Payable Exchange Transactio		157 876.80		13 807.50
D0001/IL53987/F9184/X049/R0393/001/F	Salary Control - Deposits	9710 - Trade and Other Payable Exchange Transactio		5 009 632.98		6 405 020.01
D0001/IL53988/F9184/X046/R0393/001/F	Accrued: Withdrawals	9710 - Trade and Other Payable Exchange Transactio			13 807.50	
D0001/IL53988/F9184/X049/R0393/001/F	Salary Control - Withdrawals	9710 - Trade and Other Payable Exchange Transactio	5 371 761.63		6 211 739.41	
D0001/IL53995/F9184/X046/R0393/001/F	Control: UIF Control - Deposits	9710 - Trade and Other Payable Exchange Transactio		64 119.27		71 191.34
D0001/IL53996/F9184/X046/R0393/001/F	Control: UIF Control - Withdrawals	9710 - Trade and Other Payable Exchange Transactio	64 149.53		71 091.34	
D0001/IL53997/F9184/X046/R0393/001/F	Control: Skills Control - Deposits	9710 - Trade and Other Payable Exchange Transactio		65 193.79		75 528.74
D0001/IL53998/F9184/X046/R0393/001/F	Control: Skills Control - Withdrawals	9710 - Trade and Other Payable Exchange Transactio	65 393.30		74 669.96	
D0001/IL53999/F9184/X046/R0393/001/F	Control: Pension Control - Deposits	9710 - Trade and Other Payable Exchange Transactio		389 241.76		477 816.81
D0001/IL54000/F9184/X046/R0393/001/F	Control: Pension Control - Withdrawals	9710 - Trade and Other Payable Exchange Transactio	390 501.26		483 863.01	
D0001/IL54001/F9184/X046/R0393/001/F	Control: Medical Aid Control - Deposits	9710 - Trade and Other Payable Exchange Transactio		422 673.00		426 809.65
D0001/IL54005/F9184/X046/R0393/001/F	Control: Medical Aid Control - Withdrawals	9710 - Trade and Other Payable Exchange Transactio	416 967.00		426 808.00	
D0001/IL54010/F9184/X046/R0393/001/F	Control: Unions Control - Deposits	9710 - Trade and Other Payable Exchange Transactio		12 150.00		
D0001/IL54011/F9184/X046/R0393/001/F	Control: Unions Control - Withdrawals	9710 - Trade and Other Payable Exchange Transactio	11 185.00			
D0001/IL54036/F09788/X046/R0393/001/D	Conditional Grant: Deposits (TIKZN - OSS)	9710 - Trade and Other Payable Exchange Transactio				265 775.00
D0001/IL54040/F09788/X046/R0393/001/D	Conditional Grant: Withdrawals (TIKZN - OSS)	9710 - Trade and Other Payable Exchange Transactio			265 775.00	
D0001/LN00006/F0001/X046/R0393/001/F	Opening Balance - Accumulated surplus	9910 - Accumulated Surplus/(Deficit) [Net Assets]		20 934 422.19		20 934 422.19
D0001/LN00065/F0001/X046/R0393/001/F	Share Capital	9920 - Equity [Net Assets]		200.00		200.00

Account	Description	Account_Type	Debits	Credits	PY Debits	PY Credits
Balance Sheet						
O0001/IA01947/F9184/X046/R0393/001/F	Opening balance : Impairment of Debts	7860 - Trade and other Receivables from Exchange T		30 450 892.95		25 052 201.43
O1303-7/IA09542/F3504/X046/R0393/001/D	Std Bank : OSS - Deposits	7100 - Cash and Cash Equivalents [Assets - Current			265 775.00	
O1303-7/IA09736/F3504/X046/R0393/001/D	Std Bank : OSS - Interest	7100 - Cash and Cash Equivalents [Assets - Current	82.17		4 682.47	
O1303-7/IA09763/F3504/X046/R0393/001/D	Std Bank: OSS - Withdrawals	7100 - Cash and Cash Equivalents [Assets - Current		180.00		269 290.25
O1303-7/IA09981/F0001/X046/R0393/001/D	OB: Std Bank OSS	7100 - Cash and Cash Equivalents [Assets - Current	1 153.60			
			134 689 419.01	134 689 419.01	152 043 354.47	152 043 354.47
Income Statement						
Net Profit	Net Profit		5 016 727.40		24 088 029.83	
D0001/IR01059/F0045/X049/R0393/001/F	Interest Income	1100 - Interest, Dividend and Rent on Land [Revenu		4 669.18		289.35
D0001/IR01077/F9184/X097/R1309/001/D	Lease Rentals - Ifafa Farm Elysium	1100 - Interest, Dividend and Rent on Land [Revenu		20 019.72		36 062.99
D0001/IR01450/F0042/X046/R0393/001/F	Legal Fees/Fines, Penalties and Forfeits	1500 - Sales of Goods and Rendering of Services [R			28.84	
D0001/IR01453/F0039/X087/R0393/001/M	Membership Fees raised	1500 - Sales of Goods and Rendering of Services [R		51 500.00		62 000.00
D0001/IR01531/F0039/X087/R0393/001/F	Commission on sales	1300 - Operational Revenue [Revenue - Exchange Rev				57.39
D0001/IR06052/F9184/X046/R1309/001/F	Grant Allocations - Umdoni Local Municipality	3000 - Transfers and Subsidies [Revenue - Non-exch		1 304 347.83		2 195 400.00
D0001/IR06052/F9184/X046/R1311/001/F	Grant Allocation - Umzumbe Local Municipality	3000 - Transfers and Subsidies [Revenue - Non-exch		2 035 484.61		2 053 344.00
D0001/IR06052/F9184/X046/R1313/001/F	Grant Allocation - Umuziwabantu	3000 - Transfers and Subsidies [Revenue - Non-exch		1 476 161.53		1 479 912.00
D0001/IR06052/F9184/X046/R1319/001/F	Grant Allocation - Ray Nkonyeni Municipality	3000 - Transfers and Subsidies [Revenue - Non-exch		1 555 213.49		3 632 748.00
D0001/IR06052/F9184/X098/R0393/001/F	Grant Allocation - Ugu District Municipality	3000 - Transfers and Subsidies [Revenue - Non-exch				16 013 064.00
O0001/IE00008/F9184/X046/R0393/001/F	Contr : Con/Prof > Legal Cost - Legal Advice & Litigation	4200 - Contracted Services [Expenditure]			1 709.00	
O0001/IE00030/F9184/X047/R0393/001/F	Depn & Amort : Inta Assets - Comp Software & Apps	4400 - Depreciation and Amortisation [Expenditure]	122.50		599.87	
O0001/IE00036/F9184/X045/R0393/001/C	Empl : Staff > Salaries, Wages & Allowances_Basic Salary & W	4900 - Employee Related Cost [Expenditure]	45 278.38		30 206.96	
O0001/IE00036/F9184/X049/R0393/001/F	Empl : Staff > Salaries, Wages & Allowances_Basic Salary & W	4900 - Employee Related Cost [Expenditure]	266 421.80		404 896.00	
O0001/IE00036/F9184/X054/R0393/001/M	Empl : Staff > Salaries, Wages & Allowances_Basic Salary & W	4900 - Employee Related Cost [Expenditure]	155 010.62		143 798.72	
O0001/IE00036/F9184/X098/R0393/001/D	Empl : Staff > Salaries, Wages & Allowances_Basic Salary & W	4900 - Employee Related Cost [Expenditure]	101 712.98		94 612.24	
O0001/IE00043/F9184/X045/R0393/001/C	Empl : Staff > Social Contrib_Medical	4900 - Employee Related Cost [Expenditure]	4 072.80		3 038.80	
O0001/IE00043/F9184/X049/R0393/001/F	Empl : Staff > Social Contrib_Medical	4900 - Employee Related Cost [Expenditure]	7 876.80		7 304.40	
O0001/IE00043/F9184/X054/R0393/001/M	Empl : Staff > Social Contrib_Medical	4900 - Employee Related Cost [Expenditure]	12 964.90		12 128.66	
O0001/IE00043/F9184/X098/R0393/001/D	Empl : Staff > Social Contrib_Medical	4900 - Employee Related Cost [Expenditure]	6 586.80		5 395.20	
O0001/IE00044/F9184/X045/R0393/001/C	Empl : Staff > Social Contrib_Pension	4900 - Employee Related Cost [Expenditure]	1 801.08		1 699.14	
O0001/IE00044/F9184/X049/R0393/001/F	Empl : Staff > Social Contrib_Pension	4900 - Employee Related Cost [Expenditure]	15 585.48		14 514.96	
O0001/IE00044/F9184/X054/R0393/001/M	Empl : Staff > Social Contrib_Pension	4900 - Employee Related Cost [Expenditure]	4 066.86		3 801.76	

Account	Description	Account_Type	Debits	Credits	PY Debits	PY Credits
Income Statement						
O0001/IE00044/F9184/X098/R0393/001/D	Empl : Staff > Social Contrib_Pension	4900 - Employee Related Cost [Expenditure]	6 935.58		6 623.12	
O0001/IE00045/F9184/X045/R0393/001/C	Empl : Staff > Social Contrib_Unemployment Insur	4900 - Employee Related Cost [Expenditure]	354.24		349.44	
O0001/IE00045/F9184/X049/R0393/001/F	Empl : Staff > Social Contrib_Unemployment Insur	4900 - Employee Related Cost [Expenditure]	2 117.86		2 144.44	
O0001/IE00045/F9184/X054/R0393/001/M	Empl : Staff > Social Contrib_Unemployment Insur	4900 - Employee Related Cost [Expenditure]	1 062.72		1 058.08	
O0001/IE00045/F9184/X098/R0393/001/D	Empl : Staff > Social Contrib_Unemployment Insur	4900 - Employee Related Cost [Expenditure]	708.48		708.48	
O0001/IE00119/F9184/X045/R0393/001/C	Empl : Staff > Allowances_Accomm, Trav & Inc	4900 - Employee Related Cost [Expenditure]	6 829.32			
O0001/IE00119/F9184/X049/R0393/001/F	Empl : Staff > Allowances_Accomm, Trav & Inc	4900 - Employee Related Cost [Expenditure]	436.02		428.73	
O0001/IE00119/F9184/X054/R0393/001/M	Empl : Staff > Allowances_Accomm, Trav & Inc	4900 - Employee Related Cost [Expenditure]	461.72		2 301.44	
O0001/IE00121/F9184/X049/R0393/001/F	Empl : Staff > Allowances_Cellular & Telephone	4900 - Employee Related Cost [Expenditure]	550.72		527.00	
O0001/IE00121/F9184/X054/R0393/001/M	Empl : Staff > Allowances_Cellular & Telephone	4900 - Employee Related Cost [Expenditure]	3 304.30		3 162.00	
O0001/IE00121/F9184/X098/R0393/001/D	Empl : Staff > Allowances_Cellular & Telephone	4900 - Employee Related Cost [Expenditure]	1 652.16		1 581.00	
O0001/IE00128/F9184/X046/R0393/001/C	Empl : Snr Mgt > MM_Basic Salary	4900 - Employee Related Cost [Expenditure]	166 666.66			
O0001/IE00140/F9184/X045/R0393/001/C	Empl : Snr Mgt > MM_Social Contr - Unemployment Insur	4900 - Employee Related Cost [Expenditure]	354.24			
O0001/IE00534/F9184/X046/R0393/001/F	Inv Cons : Materials & Supplies	4600 - Inventory Consumed [Expenditure]	1 972.71		2 040.80	
O0001/IE00545/F9184/X046/R0393/001/F	Op Lease : Machinery & Equip	4700 - Operating Leases [Expenditure]	4 050.08		5 712.03	
O0001/IE00546/F9184/X046/R0393/001/F	Op Lease : Other Assets	4700 - Operating Leases [Expenditure]	84 225.00		84 200.00	
O0001/IE00567/F9184/X049/R0393/001/F	Op Cost : External Audit Fees	4710 - Operational Cost [Expenditure]	23 968.75		4 604.00	
O0001/IE00579/F9184/X046/R0393/001/F	Op Cost : Municipal Services	4710 - Operational Cost [Expenditure]	30 809.98		29 214.00	
O0001/IE00583/F9184/X046/R0393/001/F	Op Cost : Printing, Publications & Books	4710 - Operational Cost [Expenditure]	2 510.20		5 346.57	
O0001/IE00595/F9184/X045/R0393/001/C	Op Cost : Skills Dev Fund Levy	4710 - Operational Cost [Expenditure]	2 526.88		1 174.22	
O0001/IE00595/F9184/X045/R0393/001/S	Op Cost : Skills Dev Fund Levy	4710 - Operational Cost [Expenditure]	122.57			
O0001/IE00595/F9184/X049/R0393/001/F	Op Cost : Skills Dev Fund Levy	4710 - Operational Cost [Expenditure]	4 141.94		3 892.30	
O0001/IE00595/F9184/X054/R0393/001/M	Op Cost : Skills Dev Fund Levy	4710 - Operational Cost [Expenditure]	1 587.66		1 493.80	
O0001/IE00595/F9184/X098/R0393/001/D	Op Cost : Skills Dev Fund Levy	4710 - Operational Cost [Expenditure]	1 011.20		949.66	
O0001/IE00607/F9184/X046/R0393/001/F	Op Cost : Wet Fuel	4710 - Operational Cost [Expenditure]	4 579.50		757.58	
O0001/IE00609/F9184/X046/R0393/001/F	Op Cost : Workmen's Compens Fund	4710 - Operational Cost [Expenditure]			43 267.87	
O0001/IE00632/F9184/X046/R0393/001/F	Contr : Contrac > Catering Services	4200 - Contracted Services [Expenditure]	2 053.97		882.96	
O0001/IE00650/F9184/X046/R0393/001/F	Contr : Contrac > Maintenance of Equip	4200 - Contracted Services [Expenditure]			665.22	
O0001/IE00663/F9184/X046/R0393/001/F	Contr : Contrac > Safeguard & Security	4200 - Contracted Services [Expenditure]	2 905.86		2 294.22	
O0001/IE00709/F9184/X047/R0393/001/F	Depn & Amort : Computer Equip	4400 - Depreciation and Amortisation [Expenditure]	7 511.25		2 270.94	
O0001/IE00711/F9184/X047/R0393/001/F	Depn & Amort : Furn & Office Equip	4400 - Depreciation and Amortisation [Expenditure]	3 215.09		3 995.37	

Account	Description	Account_Type	Debits	Credits	PY Debits	PY Credits
Income Statement						
O0001/IE00723/F9184/X047/R0393/001/F	Depn & Amort : Transport Assets	4400 - Depreciation and Amortisation [Expenditure]	717.80		717.80	
O0001/IE00735/F9184/X049/R0393/001/F	Intr Paid : Overdue Accs	4520 - Interest, Dividends and Rent on Land [Expen	151.61		428.49	
O0001/IE00759/F9184/X049/R0393/001/F	Op Cost : Bank Chgs, Facility & Card Fees > Bank Accs	4710 - Operational Cost [Expenditure]	3 615.05		5 239.61	
O0001/IE00765/F9184/X046/R0393/001/F	Op Cost : Cleaning Serv > Car Valet & Washing Serv	4710 - Operational Cost [Expenditure]	370.00			
O0001/IE00778/F9184/X046/R0393/001/F	Op Cost : Communication > Tele, Fax, Telegraph & Telex	4710 - Operational Cost [Expenditure]	15 134.74		16 336.42	
O0001/IE00805/F9184/X046/R0393/001/F	Op Cost : Insurance Underwriting > Premiums	4710 - Operational Cost [Expenditure]	40 509.64		36 003.24	
O0001/IE00833/F9184/X045/R0393/001/S	Contr : Con/Prof > Bus & Adv - Audit Committee	4200 - Contracted Services [Expenditure]	15 306.99			
O0001/IE00840/F9184/X046/R0393/001/F	Contr : Con/Prof > Bus & Adv - Human Resources	4200 - Contracted Services [Expenditure]			704.85	
O0001/IE01521/F9184/X049/R0393/001/F	Empl : Staff > Allowances_Housing Benefits	4900 - Employee Related Cost [Expenditure]	511.50		489.48	
O0001/IE01521/F9184/X054/R0393/001/M	Empl : Staff > Allowances_Housing Benefits	4900 - Employee Related Cost [Expenditure]	1 023.00		978.96	
O0001/IE01530/F9184/X049/R0393/001/F	Empl : Staff > Service Related Benefits_Leave Pay - Leave Pay	4900 - Employee Related Cost [Expenditure]			1 152.00	
O0001/IE06080/F9184/X049/R0393/001/F	Empl : Snr Mgt > Desig 441_Basic Salary	4900 - Employee Related Cost [Expenditure]	155 618.34		155 618.34	
O0001/IE06824/F9184/X049/R0393/001/F	Empl : Snr Mgt > Desig 445_Allowance - Cellular & Telephone	4900 - Employee Related Cost [Expenditure]	4 307.18		4 307.18	
O0001/IE07242/F9184/X045/R0393/001/C	Empl : Entities - Board Membrs > Basic Salary - Dr KH Godlwan	4900 - Employee Related Cost [Expenditure]	8 183.97		21 138.15	
O0001/IE07244/F9184/X045/R0393/001/C	Empl : Entities - Board Membrs > Basic Salary - Ms NV Masito	4900 - Employee Related Cost [Expenditure]	15 858.04		17 414.84	
O0001/IE07246/F9184/X045/R0393/001/C	Empl : Entities - Board Membrs > Basic Salary - Mr HTH Sabela	4900 - Employee Related Cost [Expenditure]	23 284.52		54 303.92	
O0001/IE07251/F9184/X045/R0393/001/C	Empl : Entities - Board Membrs >Basic Salary - Mr LG Yeni	4900 - Employee Related Cost [Expenditure]	9 374.84		14 389.41	
O0001/IE07258/F9184/X045/R0393/001/C	Empl : Entities - Board Membrs > Basic Salary - Mr SC Dlomo	4900 - Employee Related Cost [Expenditure]	32 445.26		87 752.29	
O0001/IE07599/F9184/X047/R0393/001/F	Depn & Amort : Info & Comm Infr_Distribution Layers	4400 - Depreciation and Amortisation [Expenditure]	965.28		1 119.33	
O0001/IE07632/F9184/X047/R0393/001/F	Depn & Amort : Oper Buildings_Training Centres	4400 - Depreciation and Amortisation [Expenditure]	544.62		544.62	
O0001/IE14078/F9184/X046/R0393/001/M	Municipal Running Cost/Non Specific Accounts/Parent Municipa	4000 - Bad Debts Written Off [Expenditure]			2 000.00	
O1232-6/IE00060/F9184/X087/R0394/001/C	Op Cost : Travel & Subs > Domestic - Accommodation	4710 - Operational Cost [Expenditure]	6 525.74			
O1246-1/IE00609/F2820/X099/R0394/001/S	Op Cost : Workmen's Compens Fund	4710 - Operational Cost [Expenditure]	39 541.38			
O1293-1/IE00692/F9184/X087/R1310/001/M	Contr : Out > Personnel & Labour	4200 - Contracted Services [Expenditure]	4 000.00			
O1293-1/IE00837/F9184/X087/R1310/001/M	Contr : Con/Prof > Bus & Adv - Communications	4200 - Contracted Services [Expenditure]	6 400.00			
O1303-6/IE00579/F9184/X097/R1700/001/D	Op Cost : Municipal Services	4710 - Operational Cost [Expenditure]	885.77		10 522.98	
O1337-1/IE00795/F9184/X087/R0394/001/C	Op Cost : External Comptr Service > System Dev	4710 - Operational Cost [Expenditure]	278.88		13 677.47	
O1337-1/IE00844/F9184/X087/R0394/001/M	Contr : Con/Prof > Bus & Adv - Project Management	4200 - Contracted Services [Expenditure]	1 300.86		641.74	
O1354-24/IE00677/F9184/X087/R1319/001/D	Contr : Out > Catering Services	4200 - Contracted Services [Expenditure]	400.94			
O1354-24/IE00703/F9184/X087/R1319/001/D	Contr : Out > Transport Services	4200 - Contracted Services [Expenditure]	15.65			
O1355-17/IE00060/F9184/X087/R0394/001/M	Op Cost : Travel & Subs > Domestic - Accommodation	4710 - Operational Cost [Expenditure]	15 734.78			

Account	Description	Account_Type	Debits	Credits	PY Debits	PY Credits
Income Statement						
O1355-17/IE00144/F9184/X087/R0394/001/M	Op Cost : Travel & Subs > Domestic - Own Transport	4710 - Operational Cost [Expenditure]	829.67			
O1355-17/IE00632/F9184/X087/R0394/001/M	Contr : Contrac > Catering Services	4200 - Contracted Services [Expenditure]	78.17			
O1355-29/IE00143/F9184/X087/R0394/001/IM	Op Cost : Travel & Subs > Domestic - Car Rental	4710 - Operational Cost [Expenditure]	1 988.69			
O1355-29/IE01581/F9184/X087/R0394/001/IM	Op Cost : Travel & Subs > Domestic - Air Transport	4710 - Operational Cost [Expenditure]	2 559.51			
O1355-33/IE00564/F9184/X087/R0394/001/IM	Op Cost : Entrance Fees	4710 - Operational Cost [Expenditure]	9 498.26			
O1355-33/IE00677/F9184/X087/R0394/001/IM	Contr : Out > Catering Services	4200 - Contracted Services [Expenditure]	1 604.07			
O1356-3/IE00754/F9184/X087/R0394/001/M	Tourism : Gifts & Promotional Items	4710 - Operational Cost [Expenditure]	2 961.95			
O1357-13/IE00061/F9184/X087/R0394/001/D	Op Cost : Travel & Subs > Domestic - Daily Allowance	4710 - Operational Cost [Expenditure]	999.63			
O1357-5/IE00677/F9184/X087/R0394/001/M	Contr : Out > Catering Services	4200 - Contracted Services [Expenditure]	2 697.04			
O1554-2/IE00793/F9184/X046/R0393/001/F	Op Cost : External Comptr Service > Specialised Computer Ser	4710 - Operational Cost [Expenditure]	3 956.53		1 378.26	
O1558-3/IE00703/F9184/X046/R0394/001/F	Contr : Out > Transport Services	4200 - Contracted Services [Expenditure]	10 361.40		2 608.70	
			6 447 396.36	6 447 396.36	25 472 877.73	25 472 877.73
Totals			141 136 815.37	141 136 815.37	177 516 232.20	177 516 232.20