UGU DISTRICT MUNICIPALITY

CONSOLIDATED MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDED 30 APRIL 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 2024/2025 Budget of the Ugu District Municipality for the period ending 30 April 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 30 April 2025 is detailed below. The monthly budget statement is divided into the following:

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6.1 MONTHLY BUDGET STATEMENT SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M10 April									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Revenue (excluding capital transfers and contributions)	1,288,172	1,367,249	1,390,216	58,921	1,260,963	1,158,514	102,449	9%	1,367,249
Total Expenditure	1,845,604	857,793	856,277	114,574	1,253,523	714,057	539,466	76%	857,793
Surplus/(Deficit)	(557,432)	509,455	533,939	(55,653)	7,440	444,457	(437,017)	-98%	509,455
Total sources of capital funds	199,194	270,733	400,691	31,813	297,946	333,909	(35,963)	-11%	270,733

Table C1 above, reflects an actual monthly deficit of R55.65 million. The year to date (YTD) actual is showing a surplus of R7.4 million against the YTD budget surplus of R444.4 million which resulted in an **unfavourable** variance of R437.0 million.

6.1.1. Revenue by source

The YTD actual for revenue is R1.261 billion compared to the YTD budget of R1.159 billion which translates to a variance of R102.4 million.

The total variance for Revenue is **favourable**, kindly refer to **paragraph 6.3** below for detailed explanations on variances for Revenue.

6.1.2. Operating Expenditure:

The YTD actual for operating expenditure is R1.254 billion compared to the YTD budget of R714.1 million which translates to a variance of R539.5 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 6.4** below for detailed explanations on variances for Operating Expenditure.

6.1.3. Capital Expenditure:

The YTD actual for capital expenditure is R297.9 million compared to the YTD budget of R333.9 million which translates to a variance of R36.0 million.

The total variance for Capital Expenditure is **favourable**, kindly refer to **paragraph 6.7** below for detailed explanations on variances for Capital Expenditure. This variance is deemed favourable albeit it being over-expenditure since it translates to satisfactory/favourable expenditure performance on grants. This is deemed to reflect accelerated service delivery in areas that are grant funded.

6.2 STATEMENT OF FINANCIAL PERFORMANCE

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M10 April

Description	2023/24	Budget Year 2024/25							
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	540,300	582,886	582,886	47,846	498,188	485,738	12,450	3%	582,886
Investment revenue	8,946	–	–	–	–	–	–		–
Transfers and subsidies - Operational	8,946	13,033	13,033	916	8,779	10,861	(2,081)	-19%	13,033
Other own revenue	729,979	771,330	794,298	10,160	753,995	661,915	92,081	14%	–
Total Revenue (excluding capital transfers and contributions)	1,288,172	1,367,249	1,390,216	58,921	1,260,963	1,158,514	102,449	9%	1,367,249
Employee costs	540,336	293,827	297,551	44,964	467,615	247,959	219,655		293,827
Remuneration of Councillors	13,098	14,364	14,364	1,027	11,051	11,970	(919)		14,364
Depreciation and amortisation	248,736	230,780	230,780	19,512	194,348	192,317	2,031		230,780
Interest	27,239	4,846	5,080	3,959	39,394	4,234	35,160		4,846
Inventory consumed and bulk purchases	174,411	64,687	64,687	20,351	197,992	53,906	144,086		64,687
Transfers and subsidies	23,313	–	–	–	–	–	–		–
Other expenditure	818,471	249,288	243,814	24,760	343,123	203,671	139,452	68%	249,288
Total Expenditure	1,845,604	857,793	856,277	114,574	1,253,523	714,057	539,466	76%	857,793
Surplus/(Deficit)	(557,432)	509,455	533,939	(55,653)	7,440	444,457	(437,017)	-98%	509,455
Transfers and subsidies - capital (monetary allocations)	407,160	270,733	379,894	34,748	325,840	316,579	9,262	3%	270,733
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(150,272)	780,189	913,833	(20,905)	333,280	761,035	(427,755)	-56%	780,189
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(150,272)	780,189	913,833	(20,905)	333,280	761,035	(427,755)	-56%	780,189
Capital expenditure & funds sources									
Capital expenditure	199,194	270,733	400,691	31,813	297,946	333,909	(35,963)	-11%	270,733
Capital transfers recognised	(40,496)	270,733	395,394	31,551	291,772	329,429	(37,656)	-11%	270,733
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	239,691	–	5,297	262	6,174	4,480	1,693	38%	–
Total sources of capital funds	199,194	270,733	400,691	31,813	297,946	333,909	(35,963)	-11%	270,733
Financial position									
Total current assets	265,345	993,350	1,054,881		568,771				993,350
Total non current assets	3,696,534	3,679,385	3,809,343		3,800,133				3,679,385
Total current liabilities	1,329,420	(426,402)	367,759		1,406,432				(426,402)
Total non current liabilities	49,674	194,389	193,589		46,406				194,389
Community wealth/Equity	2,582,786	4,904,749	4,124,560		2,916,066				4,904,749
Cash flows									
Net cash from (used) operating	(2,260,160)	1,107,772	1,317,270	135,790	1,233,642	997,681	(235,961)	-24%	1,107,772
Net cash from (used) investing	8,621,059	(311,343)	(402,066)	(31,813)	297,946	(335,055)	(633,002)	189%	(311,343)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	6,660,513	783,342	902,117	–	1,543,586	649,539	(894,047)	-138%	–
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	59,142	49,515	53,318	36,278	38,609	36,794	198,606	1,166,386	1,638,648
Creditors Age Analysis									
Total Creditors	63,388	15,806	56,249	31,362	2,455	29,459	241,276	462,964	902,960

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.

6.3 FINANCIAL PERFORMANCE - REVENUE BY SOURCE

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		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		419,350	440,342	440,342	36,440	383,143	366,951	16,192	4%	440,342
Service charges - Waste Water Management		120,950	142,544	142,544	11,406	115,044	118,787	(3,742)	-3%	142,544
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		5,905	2,983	2,983	301	2,660	2,486	174	7%	2,983
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		71,559	76,939	76,939	7,274	68,481	64,115	4,365	7%	76,939
Interest from Current and Non Current Assets		8,946	13,033	13,033	916	8,779	10,861	(2,081)	-19%	13,033
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2,755	1,822	1,822	3	403	1,518	(1,115)	-73%	1,822
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		4,261	2,480	2,480	254	1,825	2,067	(242)	-12%	2,480
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		648,244	687,107	710,074	2,328	680,627	591,729	88,898	15%	687,107
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		3,802	–	–	–	–	–	–		–
Other Gains		2,400	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		1,288,172	1,367,249	1,390,216	58,921	1,260,963	1,158,514	102,449	9%	1,367,249

6.3.1. 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.

6.3.1.1. Service Charges-Water

The actual revenue billed from Service charges year to date (YTD) actual - Water amounted to R383.1 million compared with the year-to-date budget of R366.9 million which resulted in a **favorable** variance of R16.2 million.

The variance is because of the revenue generated from water sales, which reflects a favorable balance for the month of April. The water usage increased as this is a peak season and water usage was high.

6.3.1.2. Service charges-sanitation.

The actual revenue billed from Service charges year to date (YTD) actual - Sanitation amounted to R115.0 million compared with the year-to-date budget of R118.8 million which resulted in an **unfavorable** variance of R3.7 million.

The variance is due to the budgeted figures being based on the historical information where readings were mostly estimated, and actual readings were used were minimal. The process of correcting readings thus leads to an unfavorable result.

6.3.1.3. Rental of facilities

Revenue from rental of facilities year to date (YTD) actual amounted to R403 thousand compared with the year-to-date budget of R1.5 million which resulted in an **unfavourable** variance of R1.1 million.

The revenue is generated from rental received from Base Telecommunication Stations rentals and for the use of the Ugu Sports and Leisure Centre. The revenue is raised as and when the facilities are utilised and the rental for Base Telecommunication Stations has not been raised as the municipality is still in a process of finalising new leases.

6.3.1.4. Interest earned-external investments.

Interest earned on external investments year to date (YTD) actual amounted to R8.8 million compared with the year-to-date budget of R10.9 million, resulting in an **unfavourable** variance of R2.1 million.

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

6.3.1.5. Interest earned-outstanding debtors.

Interest earned on outstanding debtors' year-to-date (YTD) actual amounts to R68.5 million compared with the year-to-date budget of R64.1 million, resulting in a **favourable** variance of R4.4 million.

The outstanding amount owed by the debtors is increasing month by month hence the increase in the interest raised monthly.

6.3.1.6. Transfers and subsidies

Transfers and subsides recognised operational year to date (YTD) actual amounted to R680.6 million compared with the year to-date budget of R591.7 million, resulting in a **favourable** variance of R88.9 million.

The variance is due to an adjustment in the DORA which saw an increase in grants such as MIG leading to higher than anticipated tranches, last trenches for this financial year for both conditional and unconditional grants are received in March 2025.

6.3.1.7. Other revenue

6.3.1.7.1 Sale of Goods and Rendering of Services

Revenue from sale of goods and rendering of services year to date (YTD) actual amounted to R2.6million compared with the year to-date budget of R2.4 million, resulting in a **favourable** variance of R174 thousand.

The variance is due to insurance payouts being higher than anticipated during the period under review.

6.3.1.7.2 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 R1.8 million compared with the year-to-date budget of R2.1 million, resulting in an **unfavourable** variance of R242 thousand.

The variance is due to sale of plans, tender documents, clearance certificates and other operational revenues being lower than anticipated during the period under review.

6.4 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) - M10 April										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		540,336	293,827	297,551	44,964	467,615	247,959	219,655	89%	293,827
Remuneration of councillors		13,098	14,364	14,364	1,027	11,051	11,970	(919)	-8%	14,364
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		174,411	64,687	64,687	20,351	197,992	53,906	144,086	267%	64,687
Debt impairment		271,165	27,226	27,226	2,269	22,689	22,689	0	0%	27,226
Depreciation and amortisation		248,736	230,780	230,780	19,512	194,348	192,317	2,031	1%	230,780
Interest		27,239	4,846	5,080	3,959	39,394	4,234	35,160	830%	4,846
Contracted services		307,203	122,896	121,586	10,045	123,222	101,972	21,250	21%	122,896
Transfers and subsidies		23,313	–	–	–	–	–	–		–
Irrecoverable debts written off		4,533	–	–	1,520	6,974	–	6,974		–
Operational costs		256,021	99,166	95,002	10,926	190,231	79,011	111,220	141%	99,166
Losses on Disposal of Assets		(20,433)	–	–	–	–	–	–		–
Other Losses		(18)	–	–	–	8	–	8		–
Total Expenditure		1,845,604	857,793	856,277	114,574	1,253,523	714,057	539,466	76%	857,793

6.4.1. Employee related costs

The expenditure on the year to date (YTD) actual employee costs amounted to R467.6 million compared with the year-to-date budget of R247.9 million, resulting in an **unfavorable** variance of R219.7 million.

The variance is due to the municipality's overtime payable to essential services staff. Acting Allowances which were larger than budgeted for paid vacant positions.

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.

6.4.2. Remuneration of councilors

The actual expenditure for the year to date (YTD) actual councilor's allowance amounted to R11.1 million compared with the year-to-date budget of R11.9 million, resulting in a **favorable** variance of R919 thousand.

The variance is favorable and in line with the year-to-date budget.

6.4.3. Debt Impairment

The year to date (YTD) actual expenditure on debt impairment amounted to R22.7 million compared with the year-to-date budgeted amount of R22.7 million.

The variance is zero and in line with the year-to-date budget.

6.4.4. Depreciation and asset impairment

The year to date (YTD) actual expenditure on depreciation and asset impairment amounted to R194.3 million compared with the budget of R192.3 million, resulting in an unfavorable variance of R2.0 million.

The variance is due to higher than anticipated assets acquisitions/ capitalization which therefore led to a higher depreciation than anticipated.

6.4.5. Interest paid.

The year to date (YTD) actual expenditure on interest paid amounted to R39.4 million compared with the year-to-date budget of R4.2 million, resulting in an unfavorable variance of R35.2 million.

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

6.4.6. Inventory consumed.

The year to date (YTD) actual expenditure for inventory consumed amounted to R197.9 million compared with the year-to-date budget of R53.9 million, resulting in an unfavorable variance of R144.1 million.

This unfavorable variance is because of the higher than anticipated demand for water which led to higher expenditure for bulk purchases.

6.4.7. Contracted Services

The year to date (YTD) actual expenditure for Contracted services amounted to R123.2 million, compared with a year-to-date (YTD) budget of R101.9 million resulting in an unfavorable variance of R21.3 million.

The variance is due to higher than anticipated actual spending for such items as security services. The growth in the line item has led to a reduction in vandalism in our water and sanitation plants.

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.

6.4.8 Irrecoverable debts written off.

The year to date (YTD) actual expenditure for Irrecoverable debts written off amounted to R6.9 million, while the year to date (YTD) budget was zero resulting in an unfavorable variance.

The irrecoverable debt was not budgeted for since it could not be reliably estimated how much the amnesty would generate.

6.4.9. Other operating expenditure

The year to date (YTD) actual expenditure on other operational expenditure amounted to R190.2 million compared with the year-to-date budget of R79.0 million resulting in an unfavorable variance of R111.2 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.

6.5 DEBTORS AGE ANALYSIS

CUSTOMER TYPE AGE ANALYSIS								
AS AT 30 APRIL 2025								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R12,407,823.52	R8,802,184.48	R7,386,411.38	R6,049,674.61	R5,700,810.21	R4,919,791.72	R177,831,625.57	R223,098,321.49
Departmental Account	R6,286,623.62	R4,120,207.99	R2,908,162.23	R3,509,246.32	R2,751,187.77	R1,667,314.80	R27,301,311.10	R48,544,053.83
Private Individual	R41,496,306.20	R37,109,446.58	R35,592,650.77	R35,294,615.82	R30,680,714.83	R30,381,903.88	R1,170,479,044.17	R1,381,034,682.25
Ugu District Municipality	-R131,517.09	-R223,201.97	-R171,391.51	-R133,836.37	-R60,309.79	-R31,583.97	-R59,097.49	-R810,938.19
Grand Total	R60,059,236.25	R49,808,637.08	R45,715,832.87	R44,719,700.38	R39,072,403.02	R36,937,426.43	R1,375,552,883.35	R1,651,866,119.38

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.

The slower than anticipated collections for the current financial year are due to economic challenges faced by most businesses and private individuals' incomes, which has negatively affected their cashflow and therefore the ability to keep their accounts up to date. 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.

INTERGOVENMETAL AGE ANALYSIS									
AS AT 30 APRIL 2025									
Account Category	**0-30**	**31-60**	**61-90**	**91-120**	**121-150**	**151-180**	**181+**	**Balance**	**Comments 30 April 2025**
Department of Correctional Services	442,711.30	258,745.99	361,005.60	326,112.61	30,819.47	3,191.24	4,871.31	1,427,457.52	Received R432 194.37 but not allocated to accounts and statements were sent.
Department of Justice	50,422.27	26,524.30	6,349.01	8,086.07	361.77	-	- 1,291.45	90,451.97	Received R9 159.34 and statements sent for current month.
Dept of Education	2,479.98	997.94	993.95	989.96	1,217.43	981.97	93,200.34	100,861.57	Received R6 965.96 statements sent and final warning letters accounts due for disconnection.
Dept of Education(Section 20)	33,361.26	36,760.36	7,546.53	-	-	-	-	77,668.15	Statements sent and final warning letters.
Dept of Education(Section 21)	772,286.19	609,219.53	567,244.61	586,569.33	543,830.68	553,602.77	10,329,218.31	13,961,971.42	Warning letters sent and due for disconnections
Dept of Health	894,780.25	985,580.88	936,530.72	99,687.08	93,675.70	64,444.18	2,090,645.26	5,165,344.07	Received R881 149.82 but R876 386.92 was not allocated, debt is overstated.
Dept of Higher Education and Training	265,194.34	1,606.71	719.53	1,364.50	1,357.25	701.53	16,942.01	287,885.87	Warning letter sent to higher education UKZN account.
Dept of Human Settlement	6,693.56	5,346.12	7,644.98	5,763.19	5,883.95	5,651.84	204,513.89	241,497.53	Emailed final warning letters
Dept of Public Works National	407,602.74	463,175.55	357,146.57	66,487.59	41,551.75	35,738.14	3,461,383.57	4,833,085.91	Emailed statements
Dept of Public Works Provincial	3,982.94	3,498.58	4,315.27	3,261.88	2,266.41	1,642.39	172,277.72	191,245.19	Emailed statements
Dept of Social Development	31,148.42	30,595.59	3,983.45	27,429.65	31,220.67	23,240.46	16,520.54	164,138.78	
Dept of Sports and Recreation	1,121.13	78.75	-	-	-	-	- 5,499.13	- 4,299.25	
Dept of Transport	205,715.83	100,149.53	100,126.97	67,672.35	124,402.11	29,166.17	570,334.67	1,197,567.63	Emailed final warning letters, account with billing dispute.
Eskom	45,915.76	44,336.76	- 434,523.67	40,406.62	34,224.72	35,290.51	1,830,566.09	1,596,216.79	Warning letters emailed to 27 accounts, received R24 855.85
Harry Gwala District Municipality	265,708.78	207,607.05	381,493.43	287,291.57	271,295.59	269,879.47	4,257,987.59	5,941,263.48	Statements emailed but no response for the past 6 months, management intervention required.
National Youth Development Agency	777.31	851.42	768.49	646.86	839.10	756.18	5,328.28	9,967.64	Statements sent.
Ray Nkonyeni Municipality	2,217,875.92	634,972.44	515,189.16	1,931,581.86	1,475,979.42	542,267.96	1,322,465.74	8,640,332.50	Received R1 296 793.85 for accounts due within 30 days and warning letters issued for long outstanding accounts.
SASSA	13,678.71	-	-	-	-	-	5.51	13,684.22	
South African Post Office	25,516.07	5,846.15	962.54	957.75	541.51	539.08	17,525.78	51,888.88	Received R8 722.77 and statements sent.Promised to settle all outstanding accounts.
Telkom SA	16,426.52	9,646.85	1,498.35	7,051.48	7,089.56	1,423.12	151,529.81	194,665.69	Statements sent .
Transnet	- 17,661.18	52,357.55	56,263.63	43,397.77	83,149.41	96,127.74	2,954,334.80	3,267,969.72	Received R76 889.49, warning letters and statements were sent.
Umdoni Local Municipality	523,354.86	548,196.75	32,480.47	2,890.53	1,291.96	1,231.01	- 178,524.83	930,920.75	Received R 1822 594.41 and R931 700.91 included in amount received not allocated and account is overstated.
Umuziwabantu Municipality	77,104.91	93,689.40	0.80	-	-	-	- 24,913.79	145,881.32	Statements sent and awaiting payments.
Umzumbe Municipality	425.75	423.79	421.84	1,597.67	189.31	1,439.04	11,889.08	16,386.48	Umzumbe is nonresponsive.
Grand Total	**6,286,623.62**	**4,120,207.99**	**2,908,162.23**	**3,509,246.32**	**2,751,187.77**	**1,667,314.80**	**27,301,311.10**	**48,544,053.83**	

Debt Collectors

Allocation	Ubac	MaxProf	Ducharme	Pholela	Totals
Number of accounts	8 075	8 185	7 973	7 754	31 987
Value	286 840 478.67	273 376 284.56	362 192 105.65	262 318 966.46	1 184 727 835

Total collections to date

	Ubac	MaxProf	Ducharme	Pholela	Totals
Nov	1 273 161.70	1 241 010.83	578 109.03	1 927 941.85	5 020 223.41
Dec	1 046 549.10	2 291 487.90	603 772.74	1 606 131.46	5 547 941.20
Jan	1 057 551.60	2 250 392.60	769 383.22	1 794 334.62	5 871 662.04
Feb	1 220 276.23	3 040 863.20	1 035 967.56	1 512 089.13	6 809 196.12
Mar	1 396 994.15	3 059 978.64	1 216 736.98	1 832 353.97	7 506 063.74
Apr	760 959.00	1 388 037.00	413 310.00	1 053 946.00	3 616 252.00
May	1 207 880.71	2 357 779.07	578 343.78		4 144 003.56
June	951 674.11	2 050 102.16	729 064.14		3 730 840.41
July	1 039 390.91	2 113 137.05	784 842.97		3 937 370.93
August	950 221.25	1 633 002.79	739 023.42		3 322 247.46
September	863 329.67	1 329 558.77	739 879.38		2 932 767.82
October	1 267 355.20	1 841 522.04	850 246.46		3 959 123.70
	13 035 343.63	**24 596 872.05**	**9 038 679.68**	**9 726 797.03**	**56 397 692.39**

Total account paid in full as at 31 OCTOBER 2024

	Ubac	MaxProf	Ducharme	Pholela	Totals
October	943 708.10	1 641 500.33	617 761.54	3 186 146.38	6 389 116.35

The Debt Collectors contracts ended in October 2024.

6.6 CREDITORS ANALYSIS

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April											
Description	NT Code	Budget Year 2024/25									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	46,011	–	48,279	28,342	–	25,322	176,238	270,625	594,817	594,817
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	16,065	13,144	7,181	2,553	980	1,906	60,026	139,216	241,071	241,071
Auditor General	0800	–	–	295	201	40	–	66	–	603	603
Other	0900	1,312	2,662	494	265	1,435	2,231	4,946	53,123	66,468	66,468
Total By Customer Type	1000	63,388	15,806	56,249	31,362	2,455	29,459	241,276	462,964	902,960	902,960

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.

6.7 CAPITAL EXPENDITURE

UGU DISTRICT MUNICIPALITY					
CAPITAL BUDGET: 30 APRIL 2025					
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTED BUDGET**	**APRIL ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
INTERNAL CAPEX					
Number of Ugu sites where maintenance is completed in line with the Long-Term Building Maintenance Plan for		R2,296,597.39		2,705,595.09	R1,913,831.16
Furniture and Office Equipment - Acquisitions		R500,000.00	R29,565.22	179,851.22	R416,666.67
Furniture and Office Equipment (Oslo and other sites)/Acquisitions/Transfer from Operational Revenue/Administrative and Corporate Support/Whole of		R1,000,000.00		1,100,410.00	R833,333.33
Number of ICT Facilities and Infrastructure Resource projects commissioned.		R1,500,000.00	R232,554.42	R366,258.98	R1,250,000.00
Malangeni Low Cost Housing Project				R0.00	R0.00
TOTAL INTERNAL CAPEX	**R0.00**	**R5,296,597.39**	**R262,119.64**	**R4,352,115.29**	**R4,413,831.16**
PROJECT NAME	**ORIGINAL BUDGET**		**APRIL ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
MIG					
Msikaba and Surrounds Wate Supply	R10,000,000.00	R7,459,132.88		R2,221,385.30	R6,215,944.07
Kwamgai and Surrounds Water Supply Scheme	R20,000,000.00	R12,571,341.79	R4,477,500.00	R8,682,116.82	R10,476,118.16
Umzinto Slums Clearance: Farm Isonti Low Cost Housing Wa	R19,200,000.00	R8,469,394.03	R6,532,905.29	R9,666,509.52	R7,057,828.36
Umzinto Waste Water Treatment Works/Park Rynie Sanitati	R20,000,000.00	R15,000,000.00		R9,213,110.56	R12,500,000.00
Vulamehlo Cross-Border Water Scheme	R10,000,000.00	R23,300,000.00	R294,839.83	R13,174,013.62	R19,416,666.67
Umzimkhulu Bulk Water Augmentation Scheme - Phase 2	R20,000,000.00	R36,300,000.27	R2,329,123.31	R46,572,986.92	R30,250,000.23
Kwalembe Water Supply Scheme Extension Implementation	R18,965,778.00	R20,306,881.97	R6,214,794.56	R11,411,911.01	R16,922,401.64
Umdoni South Bulk Water Supply	R3,000,000.00	R2,483,595.12		R2,483,595.12	R2,069,662.60
Emergency Boreholes Programme - Phase 2 - Implementatio	R20,000,000.00	R48,657,659.97	R1,316,911.28	R40,671,303.55	R40,548,049.98
Malangeni Low Cost Housing Project	R7,567,372.00			R9,248,125.09	R0.00
Margate Extension 3 & 7 Sanitation Scheme - Ward 6	R22,000,000.00	R42,669,670.35	R386,579.30	R28,679,305.02	R35,558,058.63
Mabheleni East Water Project		R3,529,704.64		R1,870,743.46	R2,941,420.53
Refurbishment of W & S Infrastructure for St Helens Bhobhoyi WTW Umbango and		R585,041.01			R487,534.18
Repairs and Refurbishment of Umtamvuna Water Abstraction & Treatment Works		R5,289,549.10			R4,407,957.58
Refurbishment And Upgrade Of Margate Storm-Damaged Infrastructure, Wastewa		R32,500,000.00	R4,090,509.82	R16,258,018.46	R27,083,333.33
UPGRADE OF UMTAMVUNA RAW WATER PUMPSTATION ELECTRICITY SUPPLY - ESKOM				R1,821,862.59	R0.00
					R0.00
					R0.00
TOTAL MIG	**R170,733,150.00**	**R259,121,971.13**	**R25,643,163.39**	**R201,974,987.04**	**R215,934,975.94**
PROJECT NAME	**ORIGINAL BUDGET**		**APRIL ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
WSIG					
Water Pipeline Replacement Programme	R36,100,000.00	R35,966,866.07		R39,618,635.70	R29,972,388.39
Dunjazane Water Pipeline	R13,900,000.00	R13,265,477.31		R8,369,379.94	R11,054,564.43
KwaMadlala Water Pipeline	R30,000,000.00	R30,000,000.00	R4,572,563.39	R23,008,558.65	R25,000,000.00
Upgrade of Harding Sewer Reticulation	R20,000,000.00	R11,173,091.63		R682,275.48	R9,310,909.69
Non-Revenue Water		R9,594,564.99			R7,995,470.83
TOTAL WSIG	**R100,000,000.00**	**R100,000,000.00**	**R4,572,563.39**	**R71,678,849.77**	**R83,333,333.33**
PROJECT NAME					
RBIG					
CwabeniBulk Water Supply Scheme		R20,772,230.00		13,936,003.72	R17,310,191.67
TOTAL RBIG		**R20,772,230.00**		**R13,936,003.72**	**R17,310,191.67**
PROJECT NAME	**ORIGINAL BUDGET**		**APRIL ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
G46247 - MUNICIPAL DISASTER RESPONSE GRANT		R15,500,000.00	R1,335,016.61	R6,004,290.00	R12,916,666.67
TOTAL MDRG		**R15,500,000.00**	**1,335,016.61**	**6,004,290.00**	**R12,916,666.67**
TOTAL CAPITAL EXPENDITURE	**R270,733,150.00**	**R400,690,798.52**	**R31,812,863.03**	**R297,946,245.82**	**R333,908,998.77**

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 R297.9 million relating to MIG, WSIG and INTERNAL FUNDED PROJECT, against the year-to-date budget of R333.9 million, resulting in an unfavorable variance of R35.9 million.

8. INVESTMENT PORTFOLIO

UGU DISTRICT MUNICIPALITY									
INVESTMENT REGISTER: 30 APRIL 2025									
NO.	BANK NAME	ACCOUNT NUMBER	ACCOUNT TYPE	OPENING BALANCE 31 MARCH 2025	MONTHLY CAPITAL INVESTMENT	MONTHLY CAPITAL WITHDRAWN	MONTHLY INTEREST EARNED	MONTHLY INTEREST WITHDRAWN	CLOSING BALANCE - 30 APRIL 2025
	FNB	74761972882	CAPITAL	R0.00					R0.00
1			INT ACC-8.89%	R0.00					R0.00
	FNB CALL	62228266335	CAPITAL	R167,734.64					R167,734.64
2			INT-	R0.00			R992.62		R992.62
	NEDBANK	7648552728	CAPITAL	R0.00					R0.00
3			INT ACC-9%	R0.00					R0.00
	STANDARD BANK MIG CALL	058905324-041	CAPITAL	R2,901.64					R2,901.64
4			INT-4.80%	R0.00			R9.66		R9.66
	STANDARD BANK	058905324-045	CAPITAL	R0.00					R0.00
5			INT-9.20%	R0.00					R0.00
	ABSA CALL	2081188843 + 2081187889	CAPITAL	R29,927,018.11	R95,143,208.63	-R66,700,500.00	R0.00	R0.00	R58,369,726.74
6			INT-9.53%	R143,208.63			R40,262.37	-R143,208.63	R40,262.37
7	STANDARD BANK CALL	058905324-042	CAPITAL	R40,661.85	R8,003,754.12	-R8,015,000.00	R0.00		R29,415.97
			INT-9.20%	R3,754.12			R5,042.35	-R3,754.12	R5,042.35
	ABSA INVEST	2081523754	CAPITAL	R0.00					R0.00
8			INT-4.8%	R0.00					R0.00
	STANDARD BANK	058905324-051	CAPITAL		R15,000,000.00				R15,000,000.00
9			INT-8.375%				R103,253.42		R103,253.42
10	GENERAL ACCOUNT	53299787	INT-4.8%	R0.00					R0.00
	TOTAL			R30,285,278.99	R118,146,962.75	-R74,715,500.00	R149,560.42	-R146,962.75	R73,719,339.41

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.

6.9 TRANSFERS AND GRANTS RECEIPTS

UGU DISTRICT MUNICIPALITY								
GRANTS REGISTER 30 APRIL 2025								
NO.	DETAILS	BALANCE AS AT 1 JULY 2024	TOTAL INCOME 30 APRIL 2025	TOTAL EXP 30 APRIL 2025	BALANCE AS AT 30 APRIL 2025	TOTAL % SPENT AS AT 30 APRIL 2025	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	-R1,900,000.00	R1,313,621.13	-R586,378.87	69.14%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	-R1,197,036.07	-R2,092,000.00	R1,210,991.49	-R2,078,044.58	36.82%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R2,864,000.00	R2,309,538.78	-R554,461.22	80.64%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R115,000,000.00	R82,439,564.49	-R32,560,435.51	71.69%	GM: WS	DPLG
A5	Development Planning Shared Services	R0.00	R0.00	R0.00	R0.00	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	-R1,000,000.00	R0.00	R0.00	-R1,000,000.00	0.00%	OMM	COGTA
A7	Municipal Disaster Response Grant	R0.00	-R15,500,000.00	R6,904,933.50	-R8,595,066.50	44.55%	GM: WS	COGTA
A8	Ugu Transformative River Management Programme	-R598,264.55	R0.00	R598,264.55	R0.00	100.00%	GM: WS/CS	DPLG
A9	Implementation of the Green and Smart Municipality (GSM) Project	-R1,192,098.58	-R1,000,000.00	R1,081,000.00	-R1,111,098.58	49.31%	GM: IED	EDTEA
A10	Regional Bulk Infrastructure Grant	R0.00	-R16,026,404.28	R16,026,404.28	R0.00	100.00%	GM: IED	EDTEA
A11	Mig Projects	-R7,500,000.00	-R267,246,000.00	R227,374,006.90	-R47,371,993.10	82.76%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R667,211,000.00	R556,009,166.70	-R111,201,833.30	83.33%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	-R11,487,399.20	-R1,088,839,404.28	R895,267,491.82	-R205,059,311.66			

6.9.1. Transfers and Grants Receipts

The total grants received for the financial year to date amounted to R1 088 839 404.28 as per the Table/ Schedule above, and the expenditure to-date is R800 431 253.04 which is 73.51%.

6.9.2. Transfers and Grants Expenditure

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

6.9.3. Grants Expenditure

6.9.3.1. 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 R1 900 000 million, and as per the table above R1 900 000.00 was received from the National Treasury in August. Therefore, expenditure for the financial year to date amounted to R1 313 621. The spending of the Grant is 69.14%

6.9.3.2. Municipal Infrastructure Grant (MIG)

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

The revised gazetted amount is R274 746 000 and at the end of March R267 246 000 had been received and R227 374 007 was spent by the end of April. The spending of the Grant is 82.76% against the allocation to date.

6.9.3.3. Water Services Infrastructure Grant (WSIG)

The gazetted amount is R 100 000 000 and at the end of March the total amount of R115 000 000 was received and R82 439 564 was spent by the end of April. The spending of the Grant is 71.69% against the allocation to date.

6.9.3.4. Other grants

The gazette allocations for 2024/2025 are as follows:

- The Expanded Public Works Programme gazetted amount R 2 864 000.00 and the expenditure as of 30 April is R2 309 539. We received R2 864 000 from the National Treasury in **February 2025**. The spending of the Grant is 80.64% against the allocation to date.
- Rural Roads Asset Management Systems Grant gazetted amount R2 988 000, R2 092 000 was received in October. The expenditure as at the end of April 2025 is R1 210 992. The spending of the Grant is 36.82% against the allocation to date.
- The Disaster Response Grant of R15 500 000 was received on the 29th of November 2024. The expenditure as at the end of April 2025 is R6 904 994 which is 44.55%.

6.9.3.5 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 municipality received R1 200 000 in January 2024, an additional R1 000 000 was received in January 2025. The expenditure is sitting at R1 081 000, which is 49.31% against the allocation to date.

6.9.3.5 Regional Bulk Infrastructure Grant

The Department of Water and Sanitation (DWS) appointed Ugu District Municipality for the development of all planning studies for the Cwabeni Bulk Water Scheme Upgrade in Ugu District, specifically the components Raw Water Pipeline, St Hellens Abstraction Weir and Cwabeni WTW. R16 026 404.28 million was received in January 2025, the expenditure to date is R16 026 404.28 which is 100%.

6.10 SALARIES EXPENDITURE DETAILS

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April										
		2023/24	Budget Year 2024/25							
Summary of Employee and Councillor remuneration R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9,968	10,870	10,870	769	8,377	9,059	(682)	-8%	10,870
Pension and UIF Contributions		–	324	324	–	–	270	(270)	-100%	324
Medical Aid Contributions		–	120	120	–	–	100	(100)	-100%	120
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		30	365	365	1	7	304	(297)	-98%	365
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3,100	2,685	2,685	257	2,667	2,237	429	19%	2,685
Sub Total - Councillors		13,098	14,364	14,364	1,027	11,051	11,970	(919)	-8%	14,364
% increase	4		9.7%	9.7%						9.7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		82	4,383	4,383	–	–	3,653	(3,653)	-100%	4,383
Pension and UIF Contributions		12	123	123	–	–	102	(102)	-100%	123
Medical Aid Contributions		12	13	43	–	–	36	(36)	-100%	13
Overtime		9	–	–	–	–	–	–		–
Performance Bonus		108	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	628	628	–	–	523	(523)	-100%	628
Cellphone Allowance		–	155	155	–	–	129	(129)	-100%	155
Housing Allowances		–	121	121	–	–	101	(101)	-100%	121
Other benefits and allowances		–	–	100	–	–	83	(83)	-100%	–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		13	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		236	5,424	5,554	–	–	4,628	(4,628)	-100%	5,424
% increase	4		2193.5%	2248.5%						2193.5%
Other Municipal Staff										
Basic Salaries and Wages		309,543	142,131	145,724	29,271	289,188	121,437	167,751	138%	142,131
Pension and UIF Contributions		53,682	46,341	46,341	5,394	52,402	38,618	13,784	36%	46,341
Medical Aid Contributions		20,573	17,660	17,660	2,243	21,385	14,717	6,669	45%	17,660
Overtime		61,949	7,735	7,735	4,214	40,772	6,445	34,327	533%	7,735
Performance Bonus		25,817	8,614	8,614	23	26,099	7,178	18,921	264%	8,614
Motor Vehicle Allowance		12,325	9,890	9,890	1,318	12,435	8,242	4,193	51%	9,890
Cellphone Allowance		3,094	3,267	3,267	291	2,892	2,722	169	6%	3,267
Housing Allowances		1,439	1,998	1,998	125	1,257	1,665	(408)	-25%	1,998
Other benefits and allowances		32,048	34,686	34,686	1,132	9,548	28,905	(19,357)	-67%	34,686
Payments in lieu of leave		7,890	6,996	6,996	749	6,908	5,830	1,078	18%	6,996
Long service awards		2,274	2,480	2,480	13	2,794	2,067	727	35%	2,480
Post-retirement benefit obligations	2	5,628	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		3,838	6,606	6,606	192	1,934	5,505	(3,571)	-65%	6,606
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		540,100	288,404	291,997	44,964	467,615	243,331	224,284	92%	288,404
% increase	4		-46.6%	-45.9%						-46.6%
Total Parent Municipality		553,434	308,191	311,915	45,992	478,665	259,929	218,736	84%	308,191
			-44.3%	-43.6%						-44.3%
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		553,434	308,191	311,915	45,992	478,665	259,929	218,736	84%	308,191
% increase	4		-44.3%	-43.6%						-44.3%
TOTAL MANAGERS AND STAFF		540,336	293,827	297,551	44,964	467,615	247,959	219,655	89%	293,827

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.

6.11 LONG-TERM LOANS

UGU DISTRICT MUNICIPALITY											
DETAILS	PURPOSE OF THE LOAN	INTEREST %	REDEEMABLE	PROJECT NUMBER	CLOSING BALANCE- 31 March 2025	CURRENT RECEIPTS	INTEREST CHARGED/MTH	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE- 30 April 2025
Development Bank of SA	Umzimkulu Augumentation - Infrastructure	5%	30/06/2029	102756/1	R21,515,183.71	R0.00	R88,032.56	R955,652.75	R88,032.56	R347,998.13	R21,167,185.58
TOTAL					**R21,515,183.71**	**R0.00**	**R88,032.56**	**R955,652.75**	**R88,032.56**	**R347,998.13**	**R21,167,185.58**

6.11.1. 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 R21 167 186 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.

6.12 PERFORMANCE INDICATORS

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	Ref	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.5%	27.5%	27.5%	3.1%	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		40.4%	-4.9%	13.8%	36.8%	-4.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	20.0%	-233.0%	286.8%	40.4%	-233.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.9%	-189.8%	252.0%	5.1%	-189.8%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		10.5%	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		41.9%	21.5%	21.4%	37.1%	21.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		9.9%	3.7%	3.8%	3.2%	3.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		21.4%	17.2%	17.0%	3.1%	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		2023/24 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Financial liabilities		31,361	149,014	148,214	28,093	
Total Assets		3,961,879	4,672,736	4,864,224	4,368,904	4,672,736
Employee related costs		540,336	293,827	297,551	467,615	293,827
Repairs & Maintenance		127,701	50,830	52,989	40,733	50,830
Interest (finance charges)		27,239	4,846	5,080	39,394	4,846
Principal paid						
Depreciation		248,736	230,780	230,780		14,364
Operating expenditure		1,845,604	857,793	856,277	1,253,523	857,793
Total Capital Expenditure		199,194	270,733	400,691	31,813	297,946
Borrowed funding for capital						
Debt		1,043,019	(238,967)	568,301	1,071,665	(238,967)
Equity		2,582,786	4,904,749	4,124,560	2,916,066	4,904,749
Reserves and funds						
Borrowing		31,361	149,014	148,214	28,093	149,014
Current assets		265,345	993,350	1,054,881	568,771	993,350
Current liabilities		1,329,420	(426,402)	367,759	1,406,432	(426,402)
Monetary assets		12,351	809,421	926,595	71,237	809,421
Total Revenue (excluding capital transfers and contributions)		1,288,172	1,367,249	1,390,216	1,260,963	1,367,249
Transfers and subsidies - Operational		648,244				
Transfers and subsidies - capital (monetary allocations)		407,160	270,733	379,894	325,840	270,733
Debt service payments		80,505	26,066	26,066		(4,799)
Outstanding debtors (receivables)		134,982				
Annual services revenue		540,300	582,886	582,886	47,846	498,188
Cash + investments	Including LT investments	12,351	809,421	926,595	71,237	809,421
Fixed operational expend. (monthly)						
Longstanding debtors outstanding		(279)	5,581	5,581	(279)	5,581
Longstanding debtors recovered						
Attorney collections						

The above table gives an overview of the financial indicators of the municipality for the period ended 30 April 2025.

6.12.1. Borrowing Management

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

6.12.2. Liquidity

- Current Ratio: Current Assets: Current Liabilities, the Municipality is sitting at 0.40:1 which is lower than the norm of 2:1.
- Quick Ratio: Current Assets less Inventory: Current Liabilities, the Municipality set at 0.05:1 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 30 April 2025, the current ratio of the municipality is 0.40:1 and the quick ratio is 0.05:1. 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 0.76 months 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.

6.12.3. Revenue Management

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

- To total debt: 52%
- To monthly billings: 68 %

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 Summary Report Billing and Consumer Receipts 2024/2025										
	ACTUAL READING									
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL
RECEIPTS	31,950,918.16	35,910,995.32	34,889,875.16	39,655,839.74	33,409,174.43	30,231,234.58	38,186,304.54	35,027,450.85	35,924,263.06	37,553,249.60
MONTHLY BILLINGS	54,143,543.21	59,243,172.70	55,834,230.94	39,655,839.74	33,409,174.43	30,231,234.58	62,932,452.97	62,030,758.51	61,518,176.27	55,452,250.34
Collection % on Monthly Billings	59%	60%	61%	63%	62%	61%	61%	60%	60%	61%

Kindly refer to paragraph 6.5 above.

Amnesty Listing - 01 September 2021 to 30 April 2025						
	Amnesty		Waiver of interest and penalties		Tota written off	Collections 2024/2025
	Amount written off	Number of beneficiaries	Amount written off	Number of beneficiaries		
Balance b/f	15,557,025.65	1442	1,281,298.66	382		
Jul-24	654,581.42	42	173,005.80	28	827,587.22	2,021,261.46
Aug-24	627,519.30	35	38,037.85	12	665,557.15	1,070,688.93
Sep-24	816,316.25	26	97,241.98	27	913,558.23	1,592,871.84
Oct-24	1,313,540.25	34	250,361.75	80	1,563,902.00	10,813,798.60
Nov-24	406,004.83	20	94,607.55	24	500,612.38	795,296.44
Dec-24	104,911.91	12	15,959.94	5	120,871.85	351,062.21
Jan-25	61,816.53	4	31,009.88	9	92,826.41	880,734.96
Feb-25	221,318.57	20	122,044.44	28	343,363.01	1,546,712.89
Mar-25	301,320.29	16	38,542.45	72	339,862.74	565,907.46
Apr-25	1,424,767.12	19	95,701.23	18	1,520,468.35	3,602,504.18
	21,489,122.12	**1,670**	**2,237,811.53**	**685**	**6,888,609.34**	**23,240,838.97**

7. MAIN TABLES

7.1 SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M10 April

Description	2023/24	Budget Year 2024/25							
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	540,300	582,886	582,886	47,846	498,188	485,738	12,450	3%	582,886
Investment revenue	8,946	–	–	–	–	–	–		–
Transfers and subsidies - Operational	8,946	13,033	13,033	916	8,779	10,861	(2,081)	-19%	13,033
Other own revenue	729,979	771,330	794,298	10,160	753,995	661,915	92,081	14%	–
Total Revenue (excluding capital transfers and contributions)	1,288,172	1,367,249	1,390,216	58,921	1,260,963	1,158,514	102,449	9%	1,367,249
Employee costs	540,336	293,827	297,551	44,964	467,615	247,959	219,655		293,827
Remuneration of Councillors	13,098	14,364	14,364	1,027	11,051	11,970	(919)		14,364
Depreciation and amortisation	248,736	230,780	230,780	19,512	194,348	192,317	2,031		230,780
Interest	27,239	4,846	5,080	3,959	39,394	4,234	35,160		4,846
Inventory consumed and bulk purchases	174,411	64,687	64,687	20,351	197,992	53,906	144,086		64,687
Transfers and subsidies	23,313	–	–	–	–	–	–		–
Other expenditure	818,471	249,288	243,814	24,760	343,123	203,671	139,452	68%	249,288
Total Expenditure	1,845,604	857,793	856,277	114,574	1,253,523	714,057	539,466	76%	857,793
Surplus/(Deficit)	(557,432)	509,455	533,939	(55,653)	7,440	444,457	(437,017)	-98%	509,455
Transfers and subsidies - capital (monetary allocations)	407,160	270,733	379,894	34,748	325,840	316,579	9,262	3%	270,733
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(150,272)	780,189	913,833	(20,905)	333,280	761,035	(427,755)	-56%	780,189
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(150,272)	780,189	913,833	(20,905)	333,280	761,035	(427,755)	-56%	780,189
Capital expenditure & funds sources									
Capital expenditure	199,194	270,733	400,691	31,813	297,946	333,909	(35,963)	-11%	270,733
Capital transfers recognised	(40,496)	270,733	395,394	31,551	291,772	329,429	(37,656)	-11%	270,733
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	239,691	–	5,297	262	6,174	4,480	1,693	38%	–
Total sources of capital funds	199,194	270,733	400,691	31,813	297,946	333,909	(35,963)	-11%	270,733
Financial position									
Total current assets	265,345	993,350	1,054,881		568,771				993,350
Total non current assets	3,696,534	3,679,385	3,809,343		3,800,133				3,679,385
Total current liabilities	1,329,420	(426,402)	367,759		1,406,432				(426,402)
Total non current liabilities	49,674	194,389	193,589		46,406				194,389
Community wealth/Equity	2,582,786	4,904,749	4,124,560		2,916,066				4,904,749
Cash flows									
Net cash from (used) operating	(2,260,160)	1,107,772	1,317,270	135,790	1,233,642	997,681	(235,961)	-24%	1,107,772
Net cash from (used) investing	8,621,059	(311,343)	(402,066)	(31,813)	297,946	(335,055)	(633,002)	189%	(311,343)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	6,660,513	783,342	902,117	–	1,543,586	649,539	(894,047)	-138%	–

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	59,142	49,515	53,318	36,278	38,609	36,794	198,606	1,166,386	1,638,648
Creditors Age Analysis									
Total Creditors	63,388	15,806	56,249	31,362	2,455	29,459	241,276	462,964	902,960

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.

7.2 STATEMENT OF FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		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		419,350	440,342	440,342	36,440	383,143	366,951	16,192	4%	440,342
Service charges - Waste Water Management		120,950	142,544	142,544	11,406	115,044	118,787	(3,742)	-3%	142,544
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		5,905	2,983	2,983	301	2,660	2,486	174	7%	2,983
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		71,559	76,939	76,939	7,274	68,481	64,115	4,365	7%	76,939
Interest from Current and Non Current Assets		8,946	13,033	13,033	916	8,779	10,861			13,033
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2,755	1,822	1,822	3	403	1,518	(1,115)	-73%	1,822
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		4,261	2,480	2,480	254	1,825	2,067	(242)	-12%	2,480
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		648,244	687,107	710,074	2,328	680,627	591,729	88,898	15%	687,107
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		3,802	–	–	–	–	–	–		–
Other Gains		2,400	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		1,288,172	1,367,249	1,390,216	58,921	1,260,963	1,158,514	102,449	9%	1,367,249
Expenditure By Type										
Employee related costs		540,336	293,827	297,551	44,964	467,615	247,959	219,655	89%	293,827
Remuneration of councillors		13,098	14,364	14,364	1,027	11,051	11,970	(919)	-8%	14,364
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		174,411	64,687	64,687	20,351	197,992	53,906	144,086	267%	64,687
Debt impairment		271,165	27,226	27,226	2,269	22,689	22,689	0	0%	27,226
Depreciation and amortisation		248,736	230,780	230,780	19,512	194,348	192,317	2,031	1%	230,780
Interest		27,239	4,846	5,080	3,959	39,394	4,234	35,160	830%	4,846
Contracted services		307,203	122,896	121,586	10,045	123,222	101,972	21,250	21%	122,896
Transfers and subsidies		23,313	–	–	–	–	–	–		–
Irrecoverable debts written off		4,533	–	–	1,520	6,974	–	6,974	0%	–
Operational costs		256,021	99,166	95,002	10,926	190,231	79,011	111,220	141%	99,166
Losses on Disposal of Assets		(20,433)	–	–	–	–	–	–		–
Other Losses		(18)	–	–	–	8	–	8	0%	–
Total Expenditure		1,845,604	857,793	856,277	114,574	1,253,523	714,057	539,466	76%	857,793
Surplus/(Deficit)		(557,432)	509,455	533,939	(55,653)	7,440	444,457	(437,017)	(0)	509,455
Transfers and subsidies - capital (monetary allocations)		407,160	270,733	379,894	34,748	325,840	316,579	9,262	0	270,733
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(150,272)	780,189	913,833	(20,905)	333,280	761,035			780,189
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		(150,272)	780,189	913,833	(20,905)	333,280	761,035			780,189
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		(150,272)	780,189	913,833	(20,905)	333,280	761,035			780,189
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		(150,272)	780,189	913,833	(20,905)	333,280	761,035			780,189

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.

7.3 CAPITAL EXPENDITURE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
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		(31,464)	–	5,297	262	4,352	4,480	(128)	-3%	–
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		(8,981)	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		178,145	158,966	234,441	19,224	165,553	187,690	(22,137)	-12%	158,966
Vote 14 - Waste Water Management		61,493	111,767	160,953	12,327	128,041	141,738	(13,697)	-10%	111,767
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	199,194	270,733	400,691	31,813	297,946	333,909	(35,963)	-11%	270,733
Total Capital Expenditure		199,194	270,733	400,691	31,813	297,946	333,909	(35,963)	-11%	270,733
Capital Expenditure - Functional Classification										
Governance and administration		(31,464)	–	5,297	262	4,352	4,480	(128)	-3%	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		(31,464)	–	5,297	262	4,352	4,480	(128)	-3%	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		(8,981)	–	–	–	–	–	–		–
Planning and development		(8,981)	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		239,638	270,733	395,394	31,551	293,594	329,429	(35,834)	-11%	270,733
Energy sources		–	–	–	–	–	–	–		–
Water management		178,145	158,966	234,441	19,224	165,553	187,690	(22,137)	-12%	158,966
Waste water management		61,493	111,767	160,953	12,327	128,041	141,738	(13,697)	-10%	111,767
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	199,194	270,733	400,691	31,813	297,946	333,909	(35,963)	-11%	270,733
Funded by:										
National Government		(40,496)	270,733	395,394	31,551	291,772	329,429	(37,656)	-11%	270,733
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Transfers recognised - capital		(40,496)	270,733	395,394	31,551	291,772	329,429	(37,656)	-11%	270,733
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		239,691	–	5,297	262	6,174	4,480	1,693	38%	–
Total Capital Funding		199,194	270,733	400,691	31,813	297,946	333,909	(35,963)	-11%	270,733

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.

7.4 STATEMENT FINANCIAL POSITION

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M10 April						
Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		12,351	809,421	926,595	71,237	809,421
Trade and other receivables from exchange transactions		120,023	210,198	210,198	338,403	210,198
Receivables from non-exchange transactions		11,877	9,470	9,470	28,627	9,470
Current portion of non-current receivables		2,566	66	66	2,432	66
Inventory		14,067	(6,761)	(6,761)	13,018	(6,761)
VAT		103,667	(29,042)	(84,686)	114,787	(29,042)
Other current assets		794	–	–	268	–
Total current assets		265,345	993,350	1,054,881	568,771	993,350
Non current assets						
Investments		0	–	–	0	–
Investment property		30,400	28,000	28,000	30,400	28,000
Property, plant and equipment		3,662,045	3,639,127	3,769,084	3,767,128	3,639,127
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4,368	6,678	6,678	2,884	6,678
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		(279)	5,581	5,581	(279)	5,581
Other non-current assets		0	–	–	0	–
Total non current assets		3,696,534	3,679,385	3,809,343	3,800,133	3,679,385
TOTAL ASSETS		3,961,879	4,672,736	4,864,224	4,368,904	4,672,736
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		115,501	–	–	115,712	–
Consumer deposits		22,698	–	–	23,114	–
Trade and other payables from exchange transactions		866,276	(433,356)	374,713	815,610	(433,356)
Trade and other payables from non-exchange transactions		11,567	–	–	93,937	–
Provision		100,828	6,954	(6,954)	106,250	6,954
VAT		212,548	–	–	251,808	–
Other current liabilities		–	–	–	–	–
Total current liabilities		1,329,420	(426,402)	367,759	1,406,432	(426,402)
Non current liabilities						
Financial liabilities		31,361	149,014	148,214	28,093	149,014
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		18,313	45,375	45,375	18,313	45,375
Total non current liabilities		49,674	194,389	193,589	46,406	194,389
TOTAL LIABILITIES		1,379,093	(232,013)	561,347	1,452,838	(232,013)
NET ASSETS	2	2,582,786	4,904,749	4,302,877	2,916,066	4,904,749
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2,582,786	4,904,749	4,124,560	2,916,066	4,904,749
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	2,582,786	4,904,749	4,124,560	2,916,066	4,904,749

The statement of financial position indicates the actual date of the assets and liabilities of the municipality for the period ended 30 April 2025.

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

CUSTOMER TYPE AGE ANALYSIS								
AS AT 30 APRIL 2025								
CUSTOMER TYPE	**0-30**	**31-60**	**61-90**	**91-120**	**121-150**	**151-180**	**181+**	**Balance**
Business	R12,407,823.52	R8,802,184.48	R7,386,411.38	R6,049,674.61	R5,700,810.21	R4,919,791.72	R177,831,625.57	R223,098,321.49
Departmental Account	R6,286,623.62	R4,120,207.99	R2,908,162.23	R3,509,246.32	R2,751,187.77	R1,667,314.80	R27,301,311.10	R48,544,053.83
Private Individual	R41,496,306.20	R37,109,446.58	R35,592,650.77	R35,294,615.82	R30,680,714.83	R30,381,903.88	R1,170,479,044.17	R1,381,034,682.25
Ugu District Municipality	-R131,517.09	-R223,201.97	-R171,391.51	-R133,836.37	-R60,309.79	-R31,583.97	-R59,097.49	-R810,938.19
Grand Total	**R60,059,236.25**	**R49,808,637.08**	**R45,715,832.87**	**R44,719,700.38**	**R39,072,403.02**	**R36,937,426.43**	**R1,375,552,883.35**	**R1,651,866,119.38**

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 - M10 April											
Description	NT Code	Budget Year 2024/25									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	46,011	–	48,279	28,342	–	25,322	176,238	270,625	594,817	594,817
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	16,065	13,144	7,181	2,553	980	1,906	60,026	139,216	241,071	241,071
Auditor General	0800	–	–	295	201	40	–	66	–	603	603
Other	0900	1,312	2,662	494	265	1,435	2,231	4,946	53,123	66,468	66,468
Total By Customer Type	1000	63,388	15,806	56,249	31,362	2,455	29,459	241,276	462,964	902,960	902,960

Table SC4 above talks to aged creditors owed by the Municipality as of 30 April 2025.

3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April															
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)	Interest Earned	Investment Top Up	Closing Balance
R thousands		Yrs/Months													
Municipality															
										–					–
FNB	74761972882									–					–
										168					168
FNB CALL	62228266335									–			1		1
										–					–
NEDBANK	7648552728									–					–
										3					3
STANDARD BANK MIG CALL	058905324-041									–			0		0
										–					–
STANDARD BANK	058905324-045									–					–
										29,927	–	(66,701)	–	95,143	58,370
ABSA CALL	2081188843 + 2081187889									143	(143)		40		40
										41		(8,015)	–	8,004	29
STANDARD BANK CALL	058905324-042									4	(4)		5		5
										–					–
ABSA INVEST	2081523754									–					–
														15,000	15,000
STANDARD BANK	058905324-051												103		103
										–					–
GENERAL ACCOUNT	53299787														–
															–
															–
															–
Municipality sub-total										30,285		(74,716)		118,147	73,719

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								
NO.	DETAILS	BALANCE AS AT 1 JULY 2024	TOTAL INCOME 30 APRIL 2025	Total Exp 30 APRIL 2025	BALANCE AS AT 30 APRIL 2025	TOTAL SPENT AS AT 30 APRIL 2025	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	-R1,900,000.00	R1,313,621.13	-R586,378.87	69.14%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	-R1,197,036.07	-R2,092,000.00	R1,210,991.49	-R2,078,044.58	36.82%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R2,864,000.00	R2,309,538.78	-R554,461.22	80.64%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R115,000,000.00	R82,439,564.49	-R32,560,435.51	71.69%	GM: WS	DPLG
A5	Development Planning Shared Services	R0.00	R0.00	R0.00	R0.00	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	-R1,000,000.00	R0.00	R0.00	-R1,000,000.00	0.00%	OMM	COGTA
A7	Municipal Disaster Response Grant	R0.00	-R15,500,000.00	R6,904,933.50	-R8,595,066.50	44.55%	GM: WS/CS	DPLG
A8	Ugu Transformative River Management Programme	-R598,264.55	R0.00	R598,264.55	R0.00	100.00%	GM: IED	EDTEA
A9	Implementation of the Green and Smart Municipality (GSM) Project	-R1,192,098.58	-R1,000,000.00	R1,081,000.00	-R1,111,098.58	49.31%	GM: IED	EDTEA
A10	Regional Bulk Infrastructure Grant	R0.00	-R16,026,404.28	R16,026,404.28	R0.00	0.00%	GM: WS	DWS
A11	Mig Projects	-R7,500,000.00	-R267,246,000.00	R227,374,006.90	-R47,371,993.10	82.76%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R667,211,000.00	R556,009,166.70	-R111,201,833.30	83.33%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	-R11,487,399.20	-R1,088,839,404.28	R895,267,491.82	-R205,059,311.66			

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 - M10 April										
		2023/24	Budget Year 2024/25							
Summary of Employee and Councillor remuneration R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9,968	10,870	10,870	769	8,377	9,059	(682)	-8%	10,870
Pension and UIF Contributions		–	324	324	–	–	270	(270)	-100%	324
Medical Aid Contributions		–	120	120	–	–	100	(100)	-100%	120
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		30	365	365	1	7	304	(297)	-98%	365
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3,100	2,685	2,685	257	2,667	2,237	429	19%	2,685
Sub Total - Councillors		13,098	14,364	14,364	1,027	11,051	11,970	(919)	-8%	14,364
% increase	4		9.7%	9.7%						9.7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		82	4,383	4,383	–	–	3,653	(3,653)	-100%	4,383
Pension and UIF Contributions		12	123	123	–	–	102	(102)	-100%	123
Medical Aid Contributions		12	13	43	–	–	36	(36)	-100%	13
Overtime		9	–	–	–	–	–	–		–
Performance Bonus		108	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	628	628	–	–	523	(523)	-100%	628
Cellphone Allowance		–	155	155	–	–	129	(129)	-100%	155
Housing Allowances		–	121	121	–	–	101	(101)	-100%	121
Other benefits and allowances		–	–	100	–	–	83	(83)	-100%	–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		13	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		236	5,424	5,554	–	–	4,628	(4,628)	-100%	5,424
% increase	4		2193.5%	2248.5%						2193.5%
Other Municipal Staff										
Basic Salaries and Wages		309,543	142,131	145,724	29,271	289,188	121,437	167,751	138%	142,131
Pension and UIF Contributions		53,682	46,341	46,341	5,394	52,402	38,618	13,784	36%	46,341
Medical Aid Contributions		20,573	17,660	17,660	2,243	21,385	14,717	6,669	45%	17,660
Overtime		61,949	7,735	7,735	4,214	40,772	6,445	34,327	533%	7,735
Performance Bonus		25,817	8,614	8,614	23	26,099	7,178	18,921	264%	8,614
Motor Vehicle Allowance		12,325	9,890	9,890	1,318	12,435	8,242	4,193	51%	9,890
Cellphone Allowance		3,094	3,267	3,267	291	2,892	2,722	169	6%	3,267
Housing Allowances		1,439	1,998	1,998	125	1,257	1,665	(408)	-25%	1,998
Other benefits and allowances		32,048	34,686	34,686	1,132	9,548	28,905	(19,357)	-67%	34,686
Payments in lieu of leave		7,890	6,996	6,996	749	6,908	5,830	1,078	18%	6,996
Long service awards		2,274	2,480	2,480	13	2,794	2,067	727	35%	2,480
Post-retirement benefit obligations	2	5,628	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		3,838	6,606	6,606	192	1,934	5,505	(3,571)	-65%	6,606
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		540,100	288,404	291,997	44,964	467,615	243,331	224,284	92%	288,404
% increase	4		-46.6%	-45.9%						-46.6%
Total Parent Municipality		553,434	308,191	311,915	45,992	478,665	259,929	218,736	84%	308,191
			-44.3%	-43.6%						-44.3%
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		553,434	308,191	311,915	45,992	478,665	259,929	218,736	84%	308,191
% increase	4		-44.3%	-43.6%						-44.3%
TOTAL MANAGERS AND STAFF		540,336	293,827	297,551	44,964	467,615	247,959	219,655	89%	293,827

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 - M10 April										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
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 - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
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) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
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		(31,464)	–	5,297	262	4,352	4,480	(128)	-3%	–
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		(8,981)	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		178,145	158,966	234,441	19,224	165,553	187,690	(22,137)	-12%	158,966
Vote 14 - Waste Water Management		61,493	111,767	160,953	12,327	128,041	141,738	(13,697)	-10%	111,767
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	199,194	270,733	400,691	31,813	297,946	333,909	(35,963)	-11%	270,733
Total Capital Expenditure		199,194	270,733	400,691	31,813	297,946	333,909	(35,963)	-11%	270,733
Capital Expenditure - Functional Classification										
Governance and administration		(31,464)	–	5,297	262	4,352	4,480	(128)	-3%	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		(31,464)	–	5,297	262	4,352	4,480	(128)	-3%	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		(8,981)	–	–	–	–	–	–		–
Planning and development		(8,981)	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		239,638	270,733	395,394	31,551	293,594	329,429	(35,834)	-11%	270,733
Energy sources		–	–	–	–	–	–	–		–
Water management		178,145	158,966	234,441	19,224	165,553	187,690	(22,137)	-12%	158,966
Waste water management		61,493	111,767	160,953	12,327	128,041	141,738	(13,697)	-10%	111,767
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	199,194	270,733	400,691	31,813	297,946	333,909	(35,963)	-11%	270,733
Funded by:										
National Government		(40,496)	270,733	395,394	31,551	291,772	329,429	(37,656)	-11%	270,733
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Transfers recognised - capital		(40,496)	270,733	395,394	31,551	291,772	329,429	(37,656)	-11%	270,733
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		239,691	–	5,297	262	6,174	4,480	1,693	38%	–
Total Capital Funding		199,194	270,733	400,691	31,813	297,946	333,909	(35,963)	-11%	270,733

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 Acting Municipal Manager of Ugu District Municipality

(name of municipality),hereby certify that-

(mark as appropriate)

- [x] 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 **April 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 12/05/2025

Municipal In-year reports & supporting tables

mSCOA Version 6.8

Click for Instructions!

Accountability

Transparency

Information & service delivery

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Budget submission enquiries:
National Treasury
Electronic documents: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:	DC21 Ugu
CFO Name:	
Tel:	Fax:
E-Mail:	
Reporting period:	M10 April
MTREF:	2024 — Budget Year: 2024/25
Does this municipality have Entities?	Yes
If YES: Identify type of report:	Parent Municipality

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Importants documents which provide essential assistance

MFMA Budget Circular 2011/12	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive and Council	Vote 1	**Executive and Council**	
Vote 2 - Finance and Administration	1.1	Mayor and Council	1.1 - Mayor and Council
Vote 3 - Internal Audit	1.2	Municipal Manager, Town Secretary and Chief Executive	1.2 - Municipal Manager, Town Secretary and Chief Executive
Vote 4 - Community and Social Services	1.3	[Name of sub-vote]	1.3 - [Name of sub-vote]
Vote 5 - Sports and recreation	1.4	[Name of sub-vote]	1.4 - [Name of sub-vote]
Vote 6 - Public safety	1.5	[Name of sub-vote]	1.5 - [Name of sub-vote]
Vote 7 - [NAME OF VOTE 7]	1.6	[Name of sub-vote]	1.6 - [Name of sub-vote]
Vote 8 - Health	1.7	[Name of sub-vote]	1.7 - [Name of sub-vote]
Vote 9 - Planning and Development	1.8	[Name of sub-vote]	1.8 - [Name of sub-vote]
Vote 10 - Road Transport	1.9	[Name of sub-vote]	1.9 - [Name of sub-vote]
Vote 11 - Enviromental Protection	1.10	[Name of sub-vote]	1.10 - [Name of sub-vote]
Vote 12 - Energy Sources	Vote 2	**Finance and Administration**	
Vote 13 - Water Management	2.1	Administrative and Corporate Support	2.1 - Administrative and Corporate Support
Vote 14 - Waste Water Management	2.2	Asset Management	2.2 - Asset Management
Vote 15 - Waste Management	2.3	Finance	2.3 - Finance
	2.4	Fleet Management	2.4 - Fleet Management
	2.5	Human Resources	2.5 - Human Resources
	2.6	Information Technology	2.6 - Information Technology
	2.7	Legal Services	2.7 - Legal Services
	2.8	Marketing, Customer Relations, Publicity and Media Co-ordinatior	2.8 - Marketing, Customer Relations, Publicity and Media Co-ordination
	2.9	Security Services	2.9 - Security Services
	2.10	Supply Chain Management	2.10 - Supply Chain Management
	Vote 3	**Internal Audit**	
	3.1	Governance Function	3.1 - Governance Function
	3.2	Risk Management	3.2 - Risk Management
	3.3	[Name of sub-vote]	3.3 - [Name of sub-vote]
	3.4	[Name of sub-vote]	3.4 - [Name of sub-vote]
	3.5	[Name of sub-vote]	3.5 - [Name of sub-vote]
	3.6	[Name of sub-vote]	3.6 - [Name of sub-vote]
	3.7	[Name of sub-vote]	3.7 - [Name of sub-vote]
	3.8	[Name of sub-vote]	3.8 - [Name of sub-vote]
	3.9	[Name of sub-vote]	3.9 - [Name of sub-vote]
	3.10	[Name of sub-vote]	3.10 - [Name of sub-vote]
	Vote 4	**Community and Social Services**	
	4.1	Aged Care	4.1 - Aged Care
	4.2	[Name of sub-vote]	4.2 - [Name of sub-vote]
	4.3	[Name of sub-vote]	4.3 - [Name of sub-vote]
	4.4	Cemeteries, Funeral Parlours and Crematoriums	4.4 - Cemeteries, Funeral Parlours and Crematoriums
	4.5	Child Care Facilities	4.5 - Child Care Facilities
	4.6	Community Halls and Facilities	4.6 - Community Halls and Facilities
	4.7	[Name of sub-vote]	4.7 - [Name of sub-vote]
	4.8	Population Development	4.8 - Population Development
	4.9	Disaster Management	4.9 - Disaster Management
	4.10	Education	4.10 - Education
	Vote 5	**Sports and recreation**	
	5.1	[Name of sub-vote]	5.1 - [Name of sub-vote]
	5.2	[Name of sub-vote]	5.2 - [Name of sub-vote]
	5.3	[Name of sub-vote]	5.3 - [Name of sub-vote]
	5.4	Recreational Facilities	5.4 - Recreational Facilities
	5.5	[Name of sub-vote]	5.5 - [Name of sub-vote]
	5.6	[Name of sub-vote]	5.6 - [Name of sub-vote]
	5.7	[Name of sub-vote]	5.7 - [Name of sub-vote]
	5.8	[Name of sub-vote]	5.8 - [Name of sub-vote]
	5.9	[Name of sub-vote]	5.9 - [Name of sub-vote]
	5.10	[Name of sub-vote]	5.10 - [Name of sub-vote]
	Vote 6	**Public safety**	
	6.1	[Name of sub-vote]	6.1 - [Name of sub-vote]
	6.2	Cleansing	6.2 - Cleansing
	6.3	Control of Public Nuisances	6.3 - Control of Public Nuisances
	6.4	[Name of sub-vote]	6.4 - [Name of sub-vote]
	6.5	Fire Fighting and Protection	6.5 - Fire Fighting and Protection
	6.6	[Name of sub-vote]	6.6 - [Name of sub-vote]
	6.7	[Name of sub-vote]	6.7 - [Name of sub-vote]
	6.8	[Name of sub-vote]	6.8 - [Name of sub-vote]
	6.9	[Name of sub-vote]	6.9 - [Name of sub-vote]
	6.10	[Name of sub-vote]	6.10 - [Name of sub-vote]
	Vote 7	**[NAME OF VOTE 7]**	
	7.1	[Name of sub-vote]	7.1 - [Name of sub-vote]
	7.2	[Name of sub-vote]	7.2 - [Name of sub-vote]
	7.3	[Name of sub-vote]	7.3 - [Name of sub-vote]
	7.4	[Name of sub-vote]	7.4 - [Name of sub-vote]
	7.5	[Name of sub-vote]	7.5 - [Name of sub-vote]
	7.6	[Name of sub-vote]	7.6 - [Name of sub-vote]
	7.7	[Name of sub-vote]	7.7 - [Name of sub-vote]
	7.8	[Name of sub-vote]	7.8 - [Name of sub-vote]
	7.9	[Name of sub-vote]	7.9 - [Name of sub-vote]
	7.10	[Name of sub-vote]	7.10 - [Name of sub-vote]
	Vote 8	**Health**	
	8.1	[Name of sub-vote]	8.1 - [Name of sub-vote]
	8.2	Health Services	8.2 - Health Services
	8.3	Laboratory Services	8.3 - Laboratory Services
	8.4	[Name of sub-vote]	8.4 - [Name of sub-vote]
	8.5	Health Surveillance and Prevention of Communicable Diseases ir	8.5 - Health Surveillance and Prevention of Communicable Diseases including immuni
	8.6	[Name of sub-vote]	8.6 - [Name of sub-vote]
	8.7	[Name of sub-vote]	8.7 - [Name of sub-vote]
	8.8	[Name of sub-vote]	8.8 - [Name of sub-vote]
	8.9	[Name of sub-vote]	8.9 - [Name of sub-vote]
	8.10	[Name of sub-vote]	8.10 - [Name of sub-vote]
	Vote 9	**Planning and Development**	
	9.1	[Name of sub-vote]	9.1 - [Name of sub-vote]
	9.2	Corporate Wide Strategic Planning (IDPs, LEDs)	9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)
	9.3	Central City Improvement District	9.3 - Central City Improvement District
	9.4	Development Facilitation	9.4 - Development Facilitation
	9.5	Economic Development/Planning	9.5 - Economic Development/Planning
	9.6	Regional Planning and Development	9.6 - Regional Planning and Development
	9.7	Town Planning, Building Regulations and Enforcement, and City E	9.7 - Town Planning, Building Regulations and Enforcement, and City Engineer
	9.8	Project Management Unit	9.8 - Project Management Unit
	9.9	Provincial Planning	9.9 - Provincial Planning
	9.10	Support to Local Municipalities	9.10 - Support to Local Municipalities
	Vote 10	**Road Transport**	
	10.1	[Name of sub-vote]	10.1 - [Name of sub-vote]
	10.2	[Name of sub-vote]	10.2 - [Name of sub-vote]
	10.3	Roads	10.3 - Roads
	10.4	[Name of sub-vote]	10.4 - [Name of sub-vote]
	10.5	[Name of sub-vote]	10.5 - [Name of sub-vote]
	10.6	[Name of sub-vote]	10.6 - [Name of sub-vote]
	10.7	[Name of sub-vote]	10.7 - [Name of sub-vote]
	10.8	[Name of sub-vote]	10.8 - [Name of sub-vote]
	10.9	[Name of sub-vote]	10.9 - [Name of sub-vote]
	10.10	[Name of sub-vote]	10.10 - [Name of sub-vote]
	Vote 11	**Enviromental Protection**	
	11.1	Biodiversity and Landscape	11.1 - Biodiversity and Landscape
	11.2	Coastal Protection	11.2 - Coastal Protection
	11.3	Indigenous Forests	11.3 - Indigenous Forests
	11.4	[Name of sub-vote]	11.4 - [Name of sub-vote]
	11.5	Pollution Control	11.5 - Pollution Control
	11.6	[Name of sub-vote]	11.6 - [Name of sub-vote]
	11.7	[Name of sub-vote]	11.7 - [Name of sub-vote]
	11.8	[Name of sub-vote]	11.8 - [Name of sub-vote]
	11.9	[Name of sub-vote]	11.9 - [Name of sub-vote]
	11.10	[Name of sub-vote]	11.10 - [Name of sub-vote]
	Vote 12	**Energy Sources**	
	12.1	Electricity	12.1 - Electricity
	12.2	[Name of sub-vote]	12.2 - [Name of sub-vote]
	12.3	[Name of sub-vote]	12.3 - [Name of sub-vote]
	12.4	[Name of sub-vote]	12.4 - [Name of sub-vote]
	12.5	[Name of sub-vote]	12.5 - [Name of sub-vote]
	12.6	[Name of sub-vote]	12.6 - [Name of sub-vote]
	12.7	[Name of sub-vote]	12.7 - [Name of sub-vote]
	12.8	[Name of sub-vote]	12.8 - [Name of sub-vote]
	12.9	[Name of sub-vote]	12.9 - [Name of sub-vote]
	12.10	[Name of sub-vote]	12.10 - [Name of sub-vote]
	Vote 13	**Water Management**	
	13.1	Water Treatment	13.1 - Water Treatment
	13.2	Water Distribution	13.2 - Water Distribution
	13.3	Water Storage	13.3 - Water Storage
	13.4	[Name of sub-vote]	13.4 - [Name of sub-vote]
	13.5	[Name of sub-vote]	13.5 - [Name of sub-vote]
	13.6	[Name of sub-vote]	13.6 - [Name of sub-vote]
	13.7	[Name of sub-vote]	13.7 - [Name of sub-vote]
	13.8	[Name of sub-vote]	13.8 - [Name of sub-vote]
	13.9	[Name of sub-vote]	13.9 - [Name of sub-vote]
	13.10	[Name of sub-vote]	13.10 - [Name of sub-vote]
	Vote 14	**Waste Water Management**	
	14.1	Public Toilets	14.1 - Public Toilets
	14.2	Sewerage	14.2 - Sewerage
	14.3	[Name of sub-vote]	14.3 - [Name of sub-vote]
	14.4	Waste Water Treatment	14.4 - Waste Water Treatment
	14.5	[Name of sub-vote]	14.5 - [Name of sub-vote]
	14.6	[Name of sub-vote]	14.6 - [Name of sub-vote]
	14.7	[Name of sub-vote]	14.7 - [Name of sub-vote]
	14.8	[Name of sub-vote]	14.8 - [Name of sub-vote]
	14.9	[Name of sub-vote]	14.9 - [Name of sub-vote]
	14.10	[Name of sub-vote]	14.10 - [Name of sub-vote]
	Vote 15	**Waste Management**	
	15.1	[Name of sub-vote]	15.1 - [Name of sub-vote]
	15.2	[Name of sub-vote]	15.2 - [Name of sub-vote]
	15.3	Solid Waste Removal	15.3 - Solid Waste Removal
	15.4	[Name of sub-vote]	15.4 - [Name of sub-vote]
	15.5	[Name of sub-vote]	15.5 - [Name of sub-vote]
	15.6	[Name of sub-vote]	15.6 - [Name of sub-vote]
	15.7	[Name of sub-vote]	15.7 - [Name of sub-vote]
	15.8	[Name of sub-vote]	15.8 - [Name of sub-vote]
	15.9	[Name of sub-vote]	15.9 - [Name of sub-vote]
	15.10	[Name of sub-vote]	15.10 - [Name of sub-vote]

DC21 Ugu - Contact Information

A. GENERAL INFORMATION

Municipality	DC21 Ugu	Set name on 'Instructions' sheet
Grade		*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province	KZN KWAZULU-NATAL	
Web Address		
e-mail Address		

B. CONTACT INFORMATION

Postal address:	
P.O. Box	
City / Town	
Postal Code	
Street address	
Building	
Street No. & Name	
City / Town	
Postal Code	
General Contacts	
Telephone number	
Fax number	

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M10 April

Description R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	540 300	582 886	582 886	47 846	498 188	485 738	12 450	3%	582 886
Investment revenue	8 946	–	–	–	–	–	–		–
Transfers and subsidies - Operational	8 946	13 033	13 033	916	8 779	10 861	(2 081)	-19%	13 033
Other own revenue	729 979	771 330	794 298	10 160	753 995	661 915	92 081	14%	–
Total Revenue (excluding capital transfers and contributions)	1 288 172	1 367 249	1 390 216	58 921	1 260 963	1 158 514	102 449	9%	1 367 249
Employee costs	540 336	293 827	297 551	44 964	467 615	247 959	219 655		293 827
Remuneration of Councillors	13 098	14 364	14 364	1 027	11 051	11 970	(919)		14 364
Depreciation and amortisation	248 736	230 780	230 780	19 512	194 348	192 317	2 031		230 780
Interest	27 239	4 846	5 080	3 959	39 394	4 234	35 160		4 846
Inventory consumed and bulk purchases	174 411	64 687	64 687	20 351	197 992	53 906	144 086		64 687
Transfers and subsidies	23 313	–	–	–	–	–	–		–
Other expenditure	818 471	249 288	243 814	24 760	343 123	203 671	139 452	68%	249 288
Total Expenditure	1 845 604	857 793	856 277	114 574	1 253 523	714 057	539 466	76%	857 793
Surplus/(Deficit)	(557 432)	509 455	533 939	(55 653)	7 440	444 457	(437 017)	-98%	509 455
Transfers and subsidies - capital (monetary	407 160	270 733	379 894	34 748	325 840	316 579	9 262	3%	270 733
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(150 272)	780 189	913 833	(20 905)	333 280	761 035	(427 755)	-56%	780 189
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(150 272)	780 189	913 833	(20 905)	333 280	761 035	(427 755)	-56%	780 189
Capital expenditure & funds sources									
Capital expenditure	199 194	270 733	400 691	31 813	297 946	333 909	(35 963)	-11%	270 733
Capital transfers recognised	(40 496)	270 733	395 394	31 551	291 772	329 429	(37 656)	-11%	270 733
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	239 691	–	5 297	262	6 174	4 480	1 693	38%	–
Total sources of capital funds	199 194	270 733	400 691	31 813	297 946	333 909	(35 963)	-11%	270 733
Financial position									
Total current assets	265 345	993 350	1 054 881		568 771				993 350
Total non current assets	3 696 534	3 679 385	3 809 343		3 800 133				3 679 385
Total current liabilities	1 329 420	(426 402)	367 759		1 406 432				(426 402)
Total non current liabilities	49 674	194 389	193 589		46 406				194 389
Community wealth/Equity	2 582 786	4 904 749	4 124 560		2 916 066				4 904 749
Cash flows									
Net cash from (used) operating	(2 260 160)	1 107 772	1 317 270	135 790	1 233 642	997 681	(235 961)	-24%	1 107 772
Net cash from (used) investing	8 621 059	(311 343)	(402 066)	(31 813)	297 946	(335 055)	(633 002)	189%	(311 343)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	6 660 513	783 342	902 117	–	1 543 586	649 539	(894 047)	-138%	–
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	59 142	49 515	53 318	36 278	38 609	36 794	198 606	1 166 386	1 638 648
Creditors Age Analysis									
Total Creditors	63 388	15 806	56 249	31 362	2 455	29 459	241 276	462 964	902 960

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		830 516	677 438	692 938	18 381	840 152	577 448	262 703	45%	677 438
Executive and council		3 606	2 864	2 864	320	2 310	2 387	(77)	-3%	2 864
Finance and administration		826 910	674 574	690 074	18 062	837 842	575 062	262 780	46%	674 574
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		6 838	1 822	4 612	453	6 113	3 843	2 270	59%	1 822
Planning and development		6 798	1 822	2 420	48	5 032	2 017	3 016	150%	1 822
Road transport		–	–	–	–	–	–	–		–
Environmental protection		40	–	2 192	405	1 081	1 827	(746)	-41%	–
Trading services		857 978	958 722	1 072 560	74 834	740 538	893 800	(153 262)	-17%	958 722
Energy sources		–	–	–	–	–	–	–		–
Water management		737 658	816 178	930 017	63 426	626 109	775 014	(148 905)	-19%	816 178
Waste water management		120 320	142 544	142 544	11 408	114 429	118 787	(4 357)	-4%	142 544
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 695 332	1 637 982	1 770 111	93 669	1 586 803	1 475 092	111 711	8%	1 637 982
Expenditure - Functional										
Governance and administration		745 576	460 495	448 282	39 651	430 287	374 021	56 265	15%	460 495
Executive and council		91 264	45 873	46 032	6 949	76 434	38 360	38 073	99%	45 873
Finance and administration		654 027	413 919	402 088	32 697	353 650	335 526	18 123	5%	413 919
Internal audit		285	703	161	4	204	135	69	51%	703
Community and public safety		15 612	7 712	7 645	294	6 507	6 370	136	2%	7 712
Community and social services		7 924	7 125	7 110	293	6 379	5 925	454	8%	7 125
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		7 688	587	534	1	128	445	(317)	-71%	587
Economic and environmental services		53 316	40 052	42 336	2 868	29 304	35 280	(5 976)	-17%	40 052
Planning and development		52 942	39 633	39 674	2 516	28 021	33 062	(5 041)	-15%	39 633
Road transport		–	–	–	–	–	–	–		–
Environmental protection		374	420	2 662	353	1 283	2 218	(935)	-42%	420
Trading services		1 031 100	349 534	358 015	71 760	787 426	298 385	489 041	164%	349 534
Energy sources		–	–	–	–	–	–	–		–
Water management		904 084	211 512	220 973	65 126	731 109	184 183	546 926	297%	211 512
Waste water management		127 017	138 021	137 042	6 635	56 317	114 202	(57 885)	-51%	138 021
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	1 845 604	857 793	856 277	114 574	1 253 523	714 057	539 466	76%	857 793
Surplus/ (Deficit) for the year		(150 272)	780 189	913 833	(20 905)	333 280	761 035	(427 755)	-56%	780 189

References

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

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

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

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

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Municipal governance and administration		830 516	677 438	692 938	18 381	840 152	577 448	262 703	45%	677 438
Executive and council		3 606	2 864	2 864	320	2 310	2 387	(77)	(0)	2 864
Mayor and Council		–	–	–	–	–	–	–		–
Municipal Manager, Town Secretary and Chief Executive		3 606	2 864	2 864	320	2 310	2 387	(77)	(0)	2 864
Finance and administration		826 910	674 574	690 074	18 062	837 842	575 062	262 780	0	674 574
Administrative and Corporate Support		21 088	1 900	17 400	2 203	9 580	14 500	(4 920)	(0)	1 900
Asset Management		639 478	–	–	254	669 313	–	669 313	#DIV/0!	–
Finance		162 343	672 674	672 674	15 605	158 949	560 562	(401 613)	(0)	672 674
Fleet Management		–	–	–	–	–	–	–		–
Human Resources		4 000	–	–	–	–	–	–		–
Information Technology		–	–	–	–	–	–	–		–
Legal Services		–	–	–	–	–	–	–		–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–		–
Property Services		–	–	–	–	–	–	–		–
Risk Management		–	–	–	–	–	–	–		–
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		–	–	–	–	–	–	–		–
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		–	–	–	–	–	–	–		–
Governance Function		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Aged Care		–	–	–	–	–	–	–		–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–		–
Child Care Facilities		–	–	–	–	–	–	–		–
Community Halls and Facilities		–	–	–	–	–	–	–		–
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		–	–	–	–	–	–	–		–
Education		–	–	–	–	–	–	–		–
Indigenous and Customary Law		–	–	–	–	–	–	–		–
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–
Libraries and Archives		–	–	–	–	–	–	–		–
Literacy Programmes		–	–	–	–	–	–	–		–
Media Services		–	–	–	–	–	–	–		–
Museums and Art Galleries		–	–	–	–	–	–	–		–
Population Development		–	–	–	–	–	–	–		–
Provincial Cultural Matters		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Zoo's		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Beaches and Jetties		–	–	–	–	–	–	–		–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–		–
Community Parks (including Nurseries)		–	–	–	–	–	–	–		–
Recreational Facilities		–	–	–	–	–	–	–		–
Sports Grounds and Stadiums		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Civil Defence		–	–	–	–	–	–	–		–
Cleansing		–	–	–	–	–	–	–		–
Control of Public Nuisances		–	–	–	–	–	–	–		–
Fencing and Fences		–	–	–	–	–	–	–		–
Fire Fighting and Protection		–	–	–	–	–	–	–		–
Licensing and Control of Animals		–	–	–	–	–	–	–		–
Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–		–
Pounds		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Informal Settlements		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Ambulance		–	–	–	–	–	–	–		–
Health Services		–	–	–	–	–	–	–		–
Laboratory Services		–	–	–	–	–	–	–		–
Food Control		–	–	–	–	–	–	–		–
Health Surveillance and Prevention of Communicable Diseases including		–	–	–	–	–	–	–		–
Vector Control		–	–	–	–	–	–	–		–
Chemical Safety		–	–	–	–	–	–	–		–
Economic and environmental services		6 838	1 822	4 612	453	6 113	3 843	2 270	0	1 822
Planning and development		6 798	1 822	2 420	48	5 032	2 017	3 016	0	1 822
Billboards		–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)		422	–	–	–	23	–	23	#DIV/0!	–
Central City Improvement District		–	–	–	–	–	–	–		–
Development Facilitation		–	–	–	–	–	–	–		–

Economic Development/Planning		1 617	1 822	2 420	3	1 002	2 017	(1 015)	(0)	1 822
Regional Planning and Development		4 726	–	–	41	3 983	–	3 983	#DIV/0!	–
Town Planning, Building Regulations and Enforcement, and City Engineer		34	–	–	4	24	–	24	#DIV/0!	–
Project Management Unit		–	–	–	–	–	–	–		–
Provincial Planning		–	–	–	–	–	–	–		–
Support to Local Municipalities		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Public Transport		–	–	–	–	–	–	–		–
Road and Traffic Regulation		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Taxi Ranks		–	–	–	–	–	–	–		–
Environmental protection		40	–	2 192	405	1 081	1 827	(746)	(0)	–
Biodiversity and Landscape		–	–	–	–	–	–	–		–
Coastal Protection		–	–	–	–	–	–	–		–
Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	–	–	–	–	–	–		–
Pollution Control		40	–	2 192	405	1 081	1 827	(746)	(0)	–
Soil Conservation		–	–	–	–	–	–	–		–
Trading services		857 978	958 722	1 072 560	74 834	740 538	893 800	(153 262)	(0)	958 722
Energy sources		–	–	–	–	–	–	–		–
Electricity		–	–	–	–	–	–	–		–
Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
Nonelectric Energy		–	–	–	–	–	–	–		–
Water management		737 658	816 178	930 017	63 426	626 109	775 014	(148 905)	(0)	816 178
Water Treatment		877	–	–	–	1	–	1	#DIV/0!	–
Water Distribution		585 017	704 035	814 393	56 649	528 490	678 661	(150 171)	(0)	704 035
Water Storage		151 763	112 144	115 624	6 777	97 618	96 353	1 264	0	112 144
Waste water management		120 320	142 544	142 544	11 408	114 429	118 787	(4 357)	(0)	142 544
Public Toilets		–	–	–	–	–	–	–		–
Sewerage		120 262	142 544	142 544	11 399	114 339	118 787	(4 448)	(0)	142 544
Storm Water Management		–	–	–	–	–	–	–		–
Waste Water Treatment		58	–	–	9	91	–	91	#DIV/0!	–
Waste management		–	–	–	–	–	–	–		–
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
Solid Waste Removal		–	–	–	–	–	–	–		–
Street Cleaning		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 695 332	1 637 982	1 770 111	93 669	1 586 803	1 475 092	111 711	0	1 637 982
Expenditure - Functional										
Municipal governance and administration		745 576	460 495	448 282	39 651	430 287	374 021	56 265	0	460 495
Executive and council		91 264	45 873	46 032	6 949	76 434	38 360	38 073	0	45 873
Mayor and Council		20 531	21 966	22 154	1 482	16 795	18 462	(1 667)	(0)	21 966
Municipal Manager, Town Secretary and Chief Executive		70 733	23 906	23 879	5 467	59 639	19 899	39 740	0	23 906
Finance and administration		654 027	413 919	402 088	32 697	353 650	335 526	18 123	0	413 919
Administrative and Corporate Support		125 660	64 934	60 539	10 591	119 445	50 466	68 979	0	64 934
Asset Management		24 332	35 512	33 860	1 155	22 830	29 608	(6 777)	(0)	35 512
Finance		417 775	275 561	270 969	14 448	155 531	224 853	(69 322)	(0)	275 561
Fleet Management		59 385	18 772	17 000	5 993	36 342	14 166	22 176	0	18 772
Human Resources		8 268	8 392	9 222	30	4 747	7 685	(2 939)	(0)	8 392
Information Technology		18 175	8 932	8 855	479	13 877	7 379	6 498	0	8 932
Legal Services		167	1 398	1 255	–	731	1 046	(315)	(0)	1 398
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–		–
Property Services		–	–	–	–	–	–	–		–
Risk Management		–	–	–	–	–	–	–		–
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		264	420	388	–	146	323	(177)	(0)	420
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		285	703	161	4	204	135	69	0	703
Governance Function		285	703	161	4	204	135	69	0	703
Community and public safety		15 612	7 712	7 645	294	6 507	6 370	136	0	7 712
Community and social services		7 924	7 125	7 110	293	6 379	5 925	454	0	7 125
Aged Care		7	–	140	–	35	117	(82)	(0)	–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		84	304	–	–	–	–	–		304
Child Care Facilities		–	–	40	3	3	33	(30)	(0)	–
Community Halls and Facilities		–	–	5	–	5	4	1	0	–
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		6 452	5 339	5 276	165	4 745	4 397	348	0	5 339
Education		211	315	325	125	316	271	46	0	315
Indigenous and Customary Law		–	–	–	–	–	–	–		–
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–

Libraries and Archives	–	–	–	–	–	–	–		–
Literacy Programmes	–	–	–	–	–	–	–		–
Media Services	–	–	–	–	–	–	–		–
Museums and Art Galleries	–	–	–	–	–	–	–		–
Population Development	1 170	1 167	1 325	–	1 275	1 104	171	0	1 167
Provincial Cultural Matters	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Zoo's	–	–	–	–	–	–	–		–
Sport and recreation	–	–	–	–	–	–	–		–
Beaches and Jetties	–	–	–	–	–	–	–		–
Casinos, Racing, Gambling, Wagering	–	–	–	–	–	–	–		–
Community Parks (including Nurseries)	–	–	–	–	–	–	–		–
Recreational Facilities	–	–	–	–	–	–	–		–
Sports Grounds and Stadiums	–	–	–	–	–	–	–		–
Public safety	–	–	–	–	–	–	–		–
Civil Defence	–	–	–	–	–	–	–		–
Cleansing	–	–	–	–	–	–	–		–
Control of Public Nuisances	–	–	–	–	–	–	–		–
Fencing and Fences	–	–	–	–	–	–	–		–
Fire Fighting and Protection	–	–	–	–	–	–	–		–
Licensing and Control of Animals	–	–	–	–	–	–	–		–
Police Forces, Traffic and Street Parking Control	–	–	–	–	–	–	–		–
Pounds	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Informal Settlements	–	–	–	–	–	–	–		–
Health	7 688	587	534	1	128	445	(317)	(0)	587
Ambulance	–	–	–	–	–	–	–		–
Health Services	7 688	587	534	1	128	445	(317)	(0)	587
Laboratory Services	–	–	–	–	–	–	–		–
Food Control	–	–	–	–	–	–	–		–
Health Surveillance and Prevention of Communicable Diseases including	–	–	–	–	–	–	–		–
Vector Control	–	–	–	–	–	–	–		–
Chemical Safety	–	–	–	–	–	–	–		–
Economic and environmental services	53 316	40 052	42 336	2 868	29 304	35 280	(5 976)	(0)	40 052
Planning and development	52 942	39 633	39 674	2 516	28 021	33 062	(5 041)	(0)	39 633
Billboards	–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)	23 325	257	226	20	48	188	(140)	(0)	257
Central City Improvement District	–	–	–	–	–	–	–		–
Development Facilitation	–	–	–	–	–	–	–		–
Economic Development/Planning	270	2 589	2 610	–	6	2 175	(2 169)	(0)	2 589
Regional Planning and Development	25 755	36 760	36 760	2 329	24 925	30 633	(5 709)	(0)	36 760
Town Planning, Building Regulations and Enforcement, and City Engineer	3 567	–	–	167	2 927	–	2 927	#DIV/0!	–
Project Management Unit	–	–	–	–	–	–	–		–
Provincial Planning	–	–	–	–	–	–	–		–
Support to Local Municipalities	26	27	79	–	115	66	50	0	27
Road transport	–	–	–	–	–	–	–		–
Public Transport	–	–	–	–	–	–	–		–
Road and Traffic Regulation	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		–
Taxi Ranks	–	–	–	–	–	–	–		–
Environmental protection	374	420	2 662	353	1 283	2 218	(935)	(0)	420
Biodiversity and Landscape	–	–	–	–	–	–	–		–
Coastal Protection	–	–	–	–	–	–	–		–
Indigenous Forests	–	–	–	–	–	–	–		–
Nature Conservation	–	–	–	–	–	–	–		–
Pollution Control	374	420	2 662	353	1 283	2 218	(935)	(0)	420
Soil Conservation	–	–	–	–	–	–	–		–
Trading services	1 031 100	349 534	358 015	71 760	787 426	298 385	489 041	0	349 534
Energy sources	–	–	–	–	–	–	–		–
Electricity	–	–	–	–	–	–	–		–
Street Lighting and Signal Systems	–	–	–	–	–	–	–		–
Nonelectric Energy	–	–	–	–	–	–	–		–
Water management	904 084	211 512	220 973	65 126	731 109	184 183	546 926	0	211 512
Water Treatment	49 715	96 802	106 756	2 381	20 581	88 362	(67 781)	(0)	96 802
Water Distribution	736 366	109 549	106 516	59 609	613 400	89 279	524 121	0	109 549
Water Storage	118 002	5 161	7 701	3 136	97 128	6 543	90 585	0	5 161
Waste water management	127 017	138 021	137 042	6 635	56 317	114 202	(57 885)	(0)	138 021
Public Toilets	47 751	3 217	2 104	255	2 822	1 753	1 068	0	3 217
Sewerage	41 895	71 764	71 098	366	12 091	59 248	(47 158)	(0)	71 764
Storm Water Management	–	–	–	–	–	–	–		–
Waste Water Treatment	37 371	63 040	63 840	6 013	41 404	53 200	(11 796)	(0)	63 040

Waste management		–	–	–	–	–	–	–		–
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
Solid Waste Removal		–	–	–	–	–	–	–		–
Street Cleaning		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	1 845 604	857 793	856 277	114 574	1 253 523	714 057	539 466	0	857 793
Surplus/ (Deficit) for the year		(150 272)	780 189	913 833	(20 905)	333 280	761 035	(427 755)	(0)	780 189

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

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

check oprev balance	-	-	-	-	-	-	-		-
check opexp balance	-	-	-	-	-	-	-		-

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		3 606	2 864	2 864	320	2 310	2 387	(77)	-3.2%	2 864
Vote 2 - Finance and Administration		826 910	674 574	690 074	18 062	837 842	575 062	262 780	45.7%	674 574
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		6 798	1 822	2 420	48	5 032	2 017	3 016	149.5%	1 822
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		40	–	2 192	405	1 081	1 827	(746)	-40.8%	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		737 658	816 178	930 017	63 426	626 109	775 014	(148 905)	-19.2%	816 178
Vote 14 - Waste Water Management		120 320	142 544	142 544	11 408	114 429	118 787	(4 357)	-3.7%	142 544
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	1 695 332	1 637 982	1 770 111	93 669	1 586 803	1 475 092	111 711	7.6%	1 637 982
Expenditure by Vote	1									
Vote 1 - Executive and Council		91 264	45 873	46 032	6 949	76 434	38 360	38 073	99.3%	45 873
Vote 2 - Finance and Administration		654 027	413 919	402 088	32 697	353 650	335 526	18 123	5.4%	413 919
Vote 3 - Internal Audit		285	703	161	4	204	135	69	51.3%	703
Vote 4 - Community and Social Services		7 924	7 125	7 110	293	6 379	5 925	454	7.7%	7 125
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		7 688	587	534	1	128	445	(317)	-71.3%	587
Vote 9 - Planning and Development		52 942	39 633	39 674	2 516	28 021	33 062	(5 041)	-15.2%	39 633
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		374	420	2 662	353	1 283	2 218	(935)	-42.2%	420
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		904 084	211 512	220 973	65 126	731 109	184 183	546 926	296.9%	211 512
Vote 14 - Waste Water Management		127 017	138 021	137 042	6 635	56 317	114 202	(57 885)	-50.7%	138 021
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	1 845 604	857 793	856 277	114 574	1 253 523	714 057	539 466	75.5%	857 793
Surplus/ (Deficit) for the year	2	(150 272)	780 189	913 833	(20 905)	333 280	761 035	(427 755)	-56.2%	780 189

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure

2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		3 606	2 864	2 864	320	2 310	2 387	(77)	-3%	2 864
1.1 - Mayor and Council		–	–	–	–	–	–	–		–
1.2 - Municipal Manager, Town Secretary and Chief Executi		3 606	2 864	2 864	320	2 310	2 387	(77)	-3%	2 864
1.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		826 910	674 574	690 074	18 062	837 842	575 062	262 780	46%	674 574
2.1 - Administrative and Corporate Support		21 088	1 900	17 400	2 203	9 580	14 500	(4 920)	-34%	1 900
2.2 - Asset Management		639 478	–	–	254	669 313	–	669 313	#DIV/0!	–
2.3 - Finance		162 343	672 674	672 674	15 605	158 949	560 562	(401 613)	-72%	672 674
2.4 - Fleet Management		–	–	–	–	–	–	–		–
2.5 - Human Resources		4 000	–	–	–	–	–	–		–
2.6 - Information Technology		–	–	–	–	–	–	–		–
2.7 - Legal Services		–	–	–	–	–	–	–		–
2.8 - Marketing, Customer Relations, Publicity and Media Co		–	–	–	–	–	–	–		–
2.9 - Security Services		–	–	–	–	–	–	–		–
2.10 - Supply Chain Management		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
3.1 - Governance Function		–	–	–	–	–	–	–		–
3.2 - Risk Management		–	–	–	–	–	–	–		–
3.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
4.1 - Aged Care		–	–	–	–	–	–	–		–
4.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–		–
4.5 - Child Care Facilities		–	–	–	–	–	–	–		–
4.6 - Community Halls and Facilities		–	–	–	–	–	–	–		–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.8 - Population Development		–	–	–	–	–	–	–		–
4.9 - Disaster Management		–	–	–	–	–	–	–		–
4.10 - Education		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
5.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.4 - Recreational Facilities		–	–	–	–	–	–	–		–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.2 - Cleansing		–	–	–	–	–	–	–		–
6.3 - Control of Public Nuisances		–	–	–	–	–	–	–		–
6.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.5 - Fire Fighting and Protection		–	–	–	–	–	–	–		–
6.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–

Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 8 - Health	–	–	–	–	–	–	–		–
8.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.2 - Health Services	–	–	–	–	–	–	–		–
8.3 - Laboratory Services	–	–	–	–	–	–	–		–
8.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.5 - Health Surveillance and Prevention of Communicable	–	–	–	–	–	–	–		–
8.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 9 - Planning and Development	6 798	1 822	2 420	48	5 032	2 017	3 016	150%	1 822
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	422	–	–	–	23	–	23	#DIV/0!	–
9.3 - Central City Improvement District	–	–	–	–	–	–	–		–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	1 617	1 822	2 420	3	1 002	2 017	(1 015)	-50%	1 822
9.6 - Regional Planning and Development	4 726	–	–	41	3 983	–	3 983	#DIV/0!	–
9.7 - Town Planning, Building Regulations and Enforcemen	34	–	–	4	24	–	24	#DIV/0!	–
9.8 - Project Management Unit	–	–	–	–	–	–	–		–
9.9 - Provincial Planning	–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities	–	–	–	–	–	–	–		–
Vote 10 - Road Transport	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.3 - Roads	–	–	–	–	–	–	–		–
10.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection	40	–	2 192	405	1 081	1 827	(746)	-41%	–
11.1 - Biodiversity and Landscape	–	–	–	–	–	–	–		–
11.2 - Coastal Protection	–	–	–	–	–	–	–		–
11.3 - Indigenous Forests	–	–	–	–	–	–	–		–
11.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.5 - Pollution Control	40	–	2 192	405	1 081	1 827	(746)	-41%	–
11.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 12 - Energy Sources	–	–	–	–	–	–	–		–
12.1 - Electricity	–	–	–	–	–	–	–		–
12.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 13 - Water Management	737 658	816 178	930 017	63 426	626 109	775 014	(148 905)	-19%	816 178
13.1 - Water Treatment	877	–	–	–	1	–	1	#DIV/0!	–
13.2 - Water Distribution	585 017	704 035	814 393	56 649	528 490	678 661	(150 171)	-22%	704 035
13.3 - Water Storage	151 763	112 144	115 624	6 777	97 618	96 353	1 264	1%	112 144
13.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
13.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
13.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
13.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
13.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
13.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
13.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–

Vote 14 - Waste Water Management		120 320	142 544	142 544	11 408	114 429	118 787	(4 357)	-4%	142 544
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		120 262	142 544	142 544	11 399	114 339	118 787	(4 448)	-4%	142 544
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		58	–	–	9	91	–	91	#DIV/0!	–
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.3 - Solid Waste Removal		–	–	–	–	–	–	–		–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	1 695 332	1 637 982	1 770 111	93 669	1 586 803	1 475 092	111 711	8%	1 637 982
Expenditure by Vote	1							–		
Vote 1 - Executive and Council		91 264	45 873	46 032	6 949	76 434	38 360	38 073	99%	45 873
1.1 - Mayor and Council		20 531	21 966	22 154	1 482	16 795	18 462	(1 667)	-9%	21 966
1.2 - Municipal Manager, Town Secretary and Chief Executi		70 733	23 906	23 879	5 467	59 639	19 899	39 740	200%	23 906
1.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		654 027	413 919	402 088	32 697	353 650	335 526	18 123	5%	413 919
2.1 - Administrative and Corporate Support		125 660	64 934	60 539	10 591	119 445	50 466	68 979	137%	64 934
2.2 - Asset Management		24 332	35 512	33 860	1 155	22 830	29 608	(6 777)	-23%	35 512
2.3 - Finance		417 775	275 561	270 969	14 448	155 531	224 853	(69 322)	-31%	275 561
2.4 - Fleet Management		59 385	18 772	17 000	5 993	36 342	14 166	22 176	157%	18 772
2.5 - Human Resources		8 268	8 392	9 222	30	4 747	7 685	(2 939)	-38%	8 392
2.6 - Information Technology		18 175	8 932	8 855	479	13 877	7 379	6 498	88%	8 932
2.7 - Legal Services		167	1 398	1 255	–	731	1 046	(315)	-30%	1 398
2.8 - Marketing, Customer Relations, Publicity and Media Co		–	–	–	–	–	–	–		–
2.9 - Security Services		–	–	–	–	–	–	–		–
2.10 - Supply Chain Management		264	420	388	–	146	323	(177)	-55%	420
Vote 3 - Internal Audit		285	703	161	4	204	135	69	51%	703
3.1 - Governance Function		285	703	161	4	204	135	69	51%	703
3.2 - Risk Management		–	–	–	–	–	–	–		–
3.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		7 924	7 125	7 110	293	6 379	5 925	454	8%	7 125
4.1 - Aged Care		7	–	140	–	35	117	(82)	-70%	–
4.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		84	304	–	–	–	–	–		304
4.5 - Child Care Facilities		–	–	40	3	3	33	(30)	-91%	–
4.6 - Community Halls and Facilities		–	–	5	–	5	4	1	20%	–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.8 - Population Development		1 170	1 167	1 325	–	1 275	1 104	171	15%	1 167
4.9 - Disaster Management		6 452	5 339	5 276	165	4 745	4 397	348	8%	5 339
4.10 - Education		211	315	325	125	316	271	46	17%	315
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
5.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.4 - Recreational Facilities		–	–	–	–	–	–	–		–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–

Vote 6 - Public safety	–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.2 - Cleansing	–	–	–	–	–	–	–		–
6.3 - Control of Public Nuisances	–	–	–	–	–	–	–		–
6.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.5 - Fire Fighting and Protection	–	–	–	–	–	–	–		–
6.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 8 - Health	7 688	587	534	1	128	445	(317)	-71%	587
8.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.2 - Health Services	7 688	587	534	1	128	445	(317)	-71%	587
8.3 - Laboratory Services	–	–	–	–	–	–	–		–
8.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.5 - Health Surveillance and Prevention of Communicable	–	–	–	–	–	–	–		–
8.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 9 - Planning and Development	52 942	39 633	39 674	2 516	28 021	33 062	(5 041)	-15%	39 633
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	23 325	257	226	20	48	188	(140)	-74%	257
9.3 - Central City Improvement District	–	–	–	–	–	–	–		–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	270	2 589	2 610	–	6	2 175	(2 169)	-100%	2 589
9.6 - Regional Planning and Development	25 755	36 760	36 760	2 329	24 925	30 633	(5 709)	-19%	36 760
9.7 - Town Planning, Building Regulations and Enforcemen	3 567	–	–	167	2 927	–	2 927	#DIV/0!	–
9.8 - Project Management Unit	–	–	–	–	–	–	–		–
9.9 - Provincial Planning	–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities	26	27	79	–	115	66	50	76%	27
Vote 10 - Road Transport	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.3 - Roads	–	–	–	–	–	–	–		–
10.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection	374	420	2 662	353	1 283	2 218	(935)	-42%	420
11.1 - Biodiversity and Landscape	–	–	–	–	–	–	–		–
11.2 - Coastal Protection	–	–	–	–	–	–	–		–
11.3 - Indigenous Forests	–	–	–	–	–	–	–		–
11.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.5 - Pollution Control	374	420	2 662	353	1 283	2 218	(935)	-42%	420
11.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 12 - Energy Sources	–	–	–	–	–	–	–		–
12.1 - Electricity	–	–	–	–	–	–	–		–
12.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 13 - Water Management	904 084	211 512	220 973	65 126	731 109	184 183	546 926	297%	211 512

13.1 - Water Treatment		49 715	96 802	106 756	2 381	20 581	88 362	(67 781)	-77%	96 802
13.2 - Water Distribution		736 366	109 549	106 516	59 609	613 400	89 279	524 121	587%	109 549
13.3 - Water Storage		118 002	5 161	7 701	3 136	97 128	6 543	90 585	1385%	5 161
13.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		127 017	138 021	137 042	6 635	56 317	114 202	(57 885)	-51%	138 021
14.1 - Public Toilets		47 751	3 217	2 104	255	2 822	1 753	1 068	61%	3 217
14.2 - Sewerage		41 895	71 764	71 098	366	12 091	59 248	(47 158)	-80%	71 764
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		37 371	63 040	63 840	6 013	41 404	53 200	(11 796)	-22%	63 040
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.3 - Solid Waste Removal		–	–	–	–	–	–	–		–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	1 845 604	857 793	856 277	114 574	1 253 523	714 057	539 466	0	857 793
Surplus/ (Deficit) for the year	2	(150 272)	780 189	913 833	(20 905)	333 280	761 035	(427 755)	(0)	780 189

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

check revenue

check expenditure

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		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		419 350	440 342	440 342	36 440	383 143	366 951	16 192	4%	440 342
Service charges - Waste Water Management		120 950	142 544	142 544	11 406	115 044	118 787	(3 742)	-3%	142 544
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		5 905	2 983	2 983	301	2 660	2 486	174	7%	2 983
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		71 559	76 939	76 939	7 274	68 481	64 115	4 365	7%	76 939
Interest from Current and Non Current Assets		8 946	13 033	13 033	916	8 779	10 861	(2 081)	-19%	13 033
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 755	1 822	1 822	3	403	1 518	(1 115)	-73%	1 822
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		4 261	2 480	2 480	254	1 825	2 067	(242)	-12%	2 480
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		648 244	687 107	710 074	2 328	680 627	591 729	88 898	15%	687 107
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		3 802	–	–	–	–	–	–		–
Other Gains		2 400	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		1 288 172	1 367 249	1 390 216	58 921	1 260 963	1 158 514	102 449	9%	1 367 249
Expenditure By Type										
Employee related costs		540 336	293 827	297 551	44 964	467 615	247 959	219 655	89%	293 827
Remuneration of councillors		13 098	14 364	14 364	1 027	11 051	11 970	(919)	-8%	14 364
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		174 411	64 687	64 687	20 351	197 992	53 906	144 086	267%	64 687
Debt impairment		271 165	27 226	27 226	2 269	22 689	22 689	0	0%	27 226
Depreciation and amortisation		248 736	230 780	230 780	19 512	194 348	192 317	2 031	1%	230 780
Interest		27 239	4 846	5 080	3 959	39 394	4 234	35 160	830%	4 846
Contracted services		307 203	122 896	121 586	10 045	123 222	101 972	21 250	21%	122 896
Transfers and subsidies		23 313	–	–	–	–	–	–		–
Irrecoverable debts written off		4 533	–	–	1 520	6 974	–	6 974		–
Operational costs		256 021	99 166	95 002	10 926	190 231	79 011	111 220	141%	99 166
Losses on Disposal of Assets		(20 433)	–	–	–	–	–	–		–
Other Losses		(18)	–	–	–	8	–	8		–
Total Expenditure		1 845 604	857 793	856 277	114 574	1 253 523	714 057	539 466	76%	857 793
Surplus/(Deficit)		(557 432)	509 455	533 939	(55 653)	7 440	444 457	(437 017)	(0)	509 455
Transfers and subsidies - capital (monetary allocations)		407 160	270 733	379 894	34 748	325 840	316 579	9 262	0	270 733
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(150 272)	780 189	913 833	(20 905)	333 280	761 035			780 189
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		(150 272)	780 189	913 833	(20 905)	333 280	761 035			780 189
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		(150 272)	780 189	913 833	(20 905)	333 280	761 035			780 189
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		(150 272)	780 189	913 833	(20 905)	333 280	761 035			780 189

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including cap	1 695 332	1 637 982	1 770 111	93 669	1 586 803	1 475 092		1 637 982

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
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		(31 464)	–	5 297	262	4 352	4 480	(128)	-3%	–
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		(8 981)	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		178 145	158 966	234 441	19 224	165 553	187 690	(22 137)	-12%	158 966
Vote 14 - Waste Water Management		61 493	111 767	160 953	12 327	128 041	141 738	(13 697)	-10%	111 767
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	199 194	270 733	400 691	31 813	297 946	333 909	(35 963)	-11%	270 733
Total Capital Expenditure		199 194	270 733	400 691	31 813	297 946	333 909	(35 963)	-11%	270 733
Capital Expenditure - Functional Classification										
Governance and administration		(31 464)	–	5 297	262	4 352	4 480	(128)	-3%	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		(31 464)	–	5 297	262	4 352	4 480	(128)	-3%	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		(8 981)	–	–	–	–	–	–		–
Planning and development		(8 981)	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		239 638	270 733	395 394	31 551	293 594	329 429	(35 834)	-11%	270 733
Energy sources		–	–	–	–	–	–	–		–
Water management		178 145	158 966	234 441	19 224	165 553	187 690	(22 137)	-12%	158 966
Waste water management		61 493	111 767	160 953	12 327	128 041	141 738	(13 697)	-10%	111 767
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	199 194	270 733	400 691	31 813	297 946	333 909	(35 963)	-11%	270 733
Funded by:										
National Government		(40 496)	270 733	395 394	31 551	291 772	329 429	(37 656)	-11%	270 733
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Transfers recognised - capital		(40 496)	270 733	395 394	31 551	291 772	329 429	(37 656)	-11%	270 733
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		239 691	–	5 297	262	6 174	4 480	1 693	38%	–
Total Capital Funding		199 194	270 733	400 691	31 813	297 946	333 909	(35 963)	-11%	270 733

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment

3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations

4. Include expenditure on investment property, intangible and biological assets

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
1.1 - Mayor and Council								–		
1.2 - Municipal Manager, Town Secretary and Chief Executive								–		
1.3 - [Name of sub-vote]								–		
1.4 - [Name of sub-vote]								–		
1.5 - [Name of sub-vote]								–		
1.6 - [Name of sub-vote]								–		
1.7 - [Name of sub-vote]								–		
1.8 - [Name of sub-vote]								–		
1.9 - [Name of sub-vote]								–		
1.10 - [Name of sub-vote]								–		
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
2.1 - Administrative and Corporate Support								–		
2.2 - Asset Management								–		
2.3 - Finance								–		
2.4 - Fleet Management								–		
2.5 - Human Resources								–		
2.6 - Information Technology								–		
2.7 - Legal Services								–		
2.8 - Marketing, Customer Relations, Publicity and Media Co-ordination								–		
2.9 - Security Services								–		
2.10 - Supply Chain Management								–		
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
3.1 - Governance Function								–		
3.2 - Risk Management								–		
3.3 - [Name of sub-vote]								–		
3.4 - [Name of sub-vote]								–		
3.5 - [Name of sub-vote]								–		
3.6 - [Name of sub-vote]								–		
3.7 - [Name of sub-vote]								–		
3.8 - [Name of sub-vote]								–		
3.9 - [Name of sub-vote]								–		
3.10 - [Name of sub-vote]								–		
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
4.1 - Aged Care								–		
4.2 - [Name of sub-vote]								–		
4.3 - [Name of sub-vote]								–		
4.4 - Cemeteries, Funeral Parlours and Crematoriums								–		
4.5 - Child Care Facilities								–		
4.6 - Community Halls and Facilities								–		
4.7 - [Name of sub-vote]								–		
4.8 - Population Development								–		
4.9 - Disaster Management								–		
4.10 - Education								–		
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
5.1 - [Name of sub-vote]								–		
5.2 - [Name of sub-vote]								–		
5.3 - [Name of sub-vote]								–		
5.4 - Recreational Facilities								–		
5.5 - [Name of sub-vote]								–		
5.6 - [Name of sub-vote]								–		
5.7 - [Name of sub-vote]								–		
5.8 - [Name of sub-vote]								–		
5.9 - [Name of sub-vote]								–		
5.10 - [Name of sub-vote]								–		
Vote 6 - Public safety		–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]								–		
6.2 - Cleansing								–		
6.3 - Control of Public Nuisances								–		
6.4 - [Name of sub-vote]								–		
6.5 - Fire Fighting and Protection								–		
6.6 - [Name of sub-vote]								–		
6.7 - [Name of sub-vote]								–		
6.8 - [Name of sub-vote]								–		
6.9 - [Name of sub-vote]								–		
6.10 - [Name of sub-vote]								–		

Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]								–		
7.2 - [Name of sub-vote]								–		
7.3 - [Name of sub-vote]								–		
7.4 - [Name of sub-vote]								–		
7.5 - [Name of sub-vote]								–		
7.6 - [Name of sub-vote]								–		
7.7 - [Name of sub-vote]								–		
7.8 - [Name of sub-vote]								–		
7.9 - [Name of sub-vote]								–		
7.10 - [Name of sub-vote]								–		
Vote 8 - Health		–	–	–	–	–	–	–		–
8.1 - [Name of sub-vote]								–		
8.2 - Health Services								–		
8.3 - Laboratory Services								–		
8.4 - [Name of sub-vote]								–		
8.5 - Health Surveillance and Prevention of Communicable Diseases including immunizations								–		
8.6 - [Name of sub-vote]								–		
8.7 - [Name of sub-vote]								–		
8.8 - [Name of sub-vote]								–		
8.9 - [Name of sub-vote]								–		
8.10 - [Name of sub-vote]								–		
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
9.1 - [Name of sub-vote]								–		
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)								–		
9.3 - Central City Improvement District								–		
9.4 - Development Facilitation								–		
9.5 - Economic Development/Planning								–		
9.6 - Regional Planning and Development								–		
9.7 - Town Planning, Building Regulations and Enforcement, and City Engineer								–		
9.8 - Project Management Unit								–		
9.9 - Provincial Planning								–		
9.10 - Support to Local Municipalities								–		
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]								–		
10.2 - [Name of sub-vote]								–		
10.3 - Roads								–		
10.4 - [Name of sub-vote]								–		
10.5 - [Name of sub-vote]								–		
10.6 - [Name of sub-vote]								–		
10.7 - [Name of sub-vote]								–		
10.8 - [Name of sub-vote]								–		
10.9 - [Name of sub-vote]								–		
10.10 - [Name of sub-vote]								–		
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
11.1 - Biodiversity and Landscape								–		
11.2 - Coastal Protection								–		
11.3 - Indigenous Forests								–		
11.4 - [Name of sub-vote]								–		
11.5 - Pollution Control								–		
11.6 - [Name of sub-vote]								–		
11.7 - [Name of sub-vote]								–		
11.8 - [Name of sub-vote]								–		
11.9 - [Name of sub-vote]								–		
11.10 - [Name of sub-vote]								–		
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
12.1 - Electricity								–		
12.2 - [Name of sub-vote]								–		
12.3 - [Name of sub-vote]								–		
12.4 - [Name of sub-vote]								–		
12.5 - [Name of sub-vote]								–		
12.6 - [Name of sub-vote]								–		
12.7 - [Name of sub-vote]								–		
12.8 - [Name of sub-vote]								–		
12.9 - [Name of sub-vote]								–		
12.10 - [Name of sub-vote]								–		
Vote 13 - Water Management		–	–	–	–	–	–	–		–
13.1 - Water Treatment								–		
13.2 - Water Distribution								–		
13.3 - Water Storage								–		
13.4 - [Name of sub-vote]								–		
13.5 - [Name of sub-vote]								–		
13.6 - [Name of sub-vote]								–		
13.7 - [Name of sub-vote]								–		
13.8 - [Name of sub-vote]								–		
13.9 - [Name of sub-vote]								–		
13.10 - [Name of sub-vote]								–		

Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
14.1 - Public Toilets								–		
14.2 - Sewerage								–		
14.3 - [Name of sub-vote]								–		
14.4 - Waste Water Treatment								–		
14.5 - [Name of sub-vote]								–		
14.6 - [Name of sub-vote]								–		
14.7 - [Name of sub-vote]								–		
14.8 - [Name of sub-vote]								–		
14.9 - [Name of sub-vote]								–		
14.10 - [Name of sub-vote]								–		
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
15.1 - [Name of sub-vote]								–		
15.2 - [Name of sub-vote]								–		
15.3 - Solid Waste Removal								–		
15.4 - [Name of sub-vote]								–		
15.5 - [Name of sub-vote]								–		
15.6 - [Name of sub-vote]								–		
15.7 - [Name of sub-vote]								–		
15.8 - [Name of sub-vote]								–		
15.9 - [Name of sub-vote]								–		
15.10 - [Name of sub-vote]								–		
Total multi-year capital expenditure		–	–	–	–	–	–	–		–
Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1							–		
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
1.1 - Mayor and Council		–	–	–	–	–	–	–		–
1.2 - Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–		–
1.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		(31 464)	–	5 297	262	4 352	4 480	(128)	-3%	–
2.1 - Administrative and Corporate Support		12 886	–	1 500	30	589	1 317	(728)	-55%	–
2.2 - Asset Management		541	–	–	–	–	–	–		–
2.3 - Finance		(49 172)	–	2 297	–	2 297	1 914	383	20%	–
2.4 - Fleet Management		–	–	–	–	–	–	–		–
2.5 - Human Resources		–	–	–	–	–	–	–		–
2.6 - Information Technology		4 281	–	1 500	233	1 467	1 250	217	17%	–
2.7 - Legal Services		–	–	–	–	–	–	–		–
2.8 - Marketing, Customer Relations, Publicity and Media Co-o		–	–	–	–	–	–	–		–
2.9 - Security Services		–	–	–	–	–	–	–		–
2.10 - Supply Chain Management		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
3.1 - Governance Function		–	–	–	–	–	–	–		–
3.2 - Risk Management		–	–	–	–	–	–	–		–
3.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
4.1 - Aged Care		–	–	–	–	–	–	–		–
4.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–		–
4.5 - Child Care Facilities		–	–	–	–	–	–	–		–
4.6 - Community Halls and Facilities		–	–	–	–	–	–	–		–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.8 - Population Development		–	–	–	–	–	–	–		–
4.9 - Disaster Management		–	–	–	–	–	–	–		–
4.10 - Education		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
5.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.4 - Recreational Facilities		–	–	–	–	–	–	–		–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–

5.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–

Vote 6 - Public safety	–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.2 - Cleansing	–	–	–	–	–	–	–		–
6.3 - Control of Public Nuisances	–	–	–	–	–	–	–		–
6.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.5 - Fire Fighting and Protection	–	–	–	–	–	–	–		–
6.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 8 - Health	–	–	–	–	–	–	–		–
8.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.2 - Health Services	–	–	–	–	–	–	–		–
8.3 - Laboratory Services	–	–	–	–	–	–	–		–
8.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.5 - Health Surveillance and Prevention of Communicable Dis	–	–	–	–	–	–	–		–
8.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 9 - Planning and Development	(8 981)	–	–	–	–	–	–		–
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	(8 981)	–	–	–	–	–	–		–
9.3 - Central City Improvement District	–	–	–	–	–	–	–		–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	–	–	–	–	–	–	–		–
9.6 - Regional Planning and Development	–	–	–	–	–	–	–		–
9.7 - Town Planning, Building Regulations and Enforcement, a	–	–	–	–	–	–	–		–
9.8 - Project Management Unit	–	–	–	–	–	–	–		–
9.9 - Provincial Planning	–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities	–	–	–	–	–	–	–		–
Vote 10 - Road Transport	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.3 - Roads	–	–	–	–	–	–	–		–
10.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection	–	–	–	–	–	–	–		–
11.1 - Biodiversity and Landscape	–	–	–	–	–	–	–		–
11.2 - Coastal Protection	–	–	–	–	–	–	–		–
11.3 - Indigenous Forests	–	–	–	–	–	–	–		–
11.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.5 - Pollution Control	–	–	–	–	–	–	–		–
11.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 12 - Energy Sources	–	–	–	–	–	–	–		–
12.1 - Electricity	–	–	–	–	–	–	–		–
12.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–

Vote 13 - Water Management		178 145	158 966	234 441	19 224	165 553	187 690	(22 137)	-12%	158 966
13.1 - Water Treatment		236 595	50 000	81 766	7 101	57 290	73 105	(15 815)	-22%	50 000
13.2 - Water Distribution		9 253	98 966	145 216	12 122	106 041	108 369	(2 328)	-2%	98 966
13.3 - Water Storage		(67 703)	10 000	7 459	–	2 221	6 216	(3 995)	-64%	10 000
13.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		61 493	111 767	160 953	12 327	128 041	141 738	(13 697)	-10%	111 767
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		23 275	66 767	34 642	6 533	28 810	28 869	(59)	0%	66 767
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		38 218	45 000	126 311	5 794	99 231	112 870	(13 639)	-12%	45 000
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.3 - Solid Waste Removal		–	–	–	–	–	–	–		–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Total single-year capital expenditure		199 194	270 733	400 691	31 813	297 946	333 909	(35 963)	(0)	270 733
Total Capital Expenditure		199 194	270 733	400 691	31 813	297 946	333 909	(35 963)	(0)	270 733

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2023/24	Budget Year 2024/25			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>ASSETS</u>						
Current assets						
Cash and cash equivalents		12 351	809 421	926 595	71 237	809 421
Trade and other receivables from exchange transactions		120 023	210 198	210 198	338 403	210 198
Receivables from non-exchange transactions		11 877	9 470	9 470	28 627	9 470
Current portion of non-current receivables		2 566	66	66	2 432	66
Inventory		14 067	(6 761)	(6 761)	13 018	(6 761)
VAT		103 667	(29 042)	(84 686)	114 787	(29 042)
Other current assets		794	–	–	268	–
Total current assets		265 345	993 350	1 054 881	568 771	993 350
Non current assets						
Investments		0	–	–	0	–
Investment property		30 400	28 000	28 000	30 400	28 000
Property, plant and equipment		3 662 045	3 639 127	3 769 084	3 767 128	3 639 127
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 368	6 678	6 678	2 884	6 678
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		(279)	5 581	5 581	(279)	5 581
Other non-current assets		0	–	–	0	–
Total non current assets		3 696 534	3 679 385	3 809 343	3 800 133	3 679 385
TOTAL ASSETS		3 961 879	4 672 736	4 864 224	4 368 904	4 672 736
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		115 501	–	–	115 712	–
Consumer deposits		22 698	–	–	23 114	–
Trade and other payables from exchange transactions		866 276	(433 356)	374 713	815 610	(433 356)
Trade and other payables from non-exchange transactions		11 567	–	–	93 937	–
Provision		100 828	6 954	(6 954)	106 250	6 954
VAT		212 548	–	–	251 808	–
Other current liabilities		–	–	–	–	–
Total current liabilities		1 329 420	(426 402)	367 759	1 406 432	(426 402)
Non current liabilities						
Financial liabilities		31 361	149 014	148 214	28 093	149 014
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		18 313	45 375	45 375	18 313	45 375
Total non current liabilities		49 674	194 389	193 589	46 406	194 389
TOTAL LIABILITIES		1 379 093	(232 013)	561 347	1 452 838	(232 013)
NET ASSETS	2	2 582 786	4 904 749	4 302 877	2 916 066	4 904 749
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated surplus/(deficit)		2 582 786	4 904 749	4 124 560	2 916 066	4 904 749
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	2 582 786	4 904 749	4 124 560	2 916 066	4 904 749

<u>References</u>

1. Material variances to be explained in Table SC1

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

DC21 Ugu - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		(185 653)	603 119	603 119	15 862	171 891	502 600	(330 708)	-66%	603 119
Other revenue		10 166	113 048	113 048	555	4 484	94 206	(89 722)	-95%	113 048
Transfers and Subsidies - Operational		758 936	687 107	694 574	–	235 479	578 812	(343 333)	-59%	687 107
Transfers and Subsidies - Capital		(206 175)	270 733	395 394	141 000	235 000	329 495	(94 495)	-29%	270 733
Interest		80 505	26 066	26 066	8 190	77 260	21 722	55 538	256%	26 066
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(2 717 938)	(587 502)	(510 699)	(29 816)	509 527	(525 627)	(1 035 153)	197%	(587 502)
Finance charges		–	(4 799)	(4 233)	–	–	(3 528)	(3 528)	100%	(4 799)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(2 260 160)	1 107 772	1 317 270	135 790	1 233 642	997 681	(235 961)	-24%	1 107 772
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		8 621 059	(311 343)	(402 066)	(31 813)	297 946	(335 055)	(633 002)	189%	(311 343)
NET CASH FROM/(USED) INVESTING ACTIVITIES		8 621 059	(311 343)	(402 066)	(31 813)	297 946	(335 055)	(633 002)	189%	(311 343)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		6 360 899	796 429	915 203	103 977	1 531 588	662 625			–
Cash/cash equivalents at beginning:		299 614	(13 086)	(13 086)	3	11 998	(13 086)			11 998
Cash/cash equivalents at month/year end:		6 660 513	783 342	902 117		1 543 586	649 539			–

References

1. Material variances to be explained in Table SC1

DC21 Ugu - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Service charges - Electricity	–		
	Service charges - Water	16 192	The variance is because of the revenue generated from water sales, which reflects a favorable balance for the month of February. The w	
	Service charges - Waste Water Management	(3 742)	The variance is due to the budgeted figures being based on the historical information where readings were mostly estimated, and actual	
	Service charges - Waste management	–		
	Sale of Goods and Rendering of Services	174		
	Agency services	–		
	Interest	–		
	Interest earned from Receivables	4 365	The outstanding amount owed by the debtors is increasing month by month hence the increase in the interest raised monthly.	
	Interest from Current and Non Current Assets	(2 081)	The variance is because of a decrease in investment deposits and an increase in withdrawals leading to lower interest earned than antic	
	Dividends	–		
	Rent on Land	–		
	Rental from Fixed Assets	(1 115)	The revenue is generated from rental received from Base Telecommunication Stations rentals and for the use of the Ugu Sports and Lei	
	Licence and permits	–		
	Operational Revenue	(242)	The variance is due to insurance payouts that were anticipated not received during the period under review.	
	Non-Exchange Revenue			
	Property rates	–		
	Surcharges and Taxes	–		
	Fines, penalties and forfeits	–		
	Licence and permits	–		
	Transfers and subsidies - Operational	88 898	The variance is due to an adjustment in the DORA which saw an increase in grants such as MIG leading to higher than anticipated tranc	
2	Expenditure By Type			
	Employee related costs	219 655	The variance is due to the municipality's overtime payable to essential services staff. Acting Allowances which were larger than budgete	
	Remuneration of councillors	(919)	The variance is favorable and in line with the year-to-date budget.	
	Bulk purchases - electricity	–		
	Inventory consumed	144 086	This unfavorable variance is because of the expenditure being higher than anticipated for bulk purchases.	
	Debt impairment	0	The variance is zero and in line with the year-to-date budget.	
	Depreciation and amortisation	2 031	The variance is due to higher than anticipated assets acquisitions/ capitalization which therefore led to a higher depreciation than anticip	
	Interest	35 160	The variance is because of cash flow challenges which then led to interest being charged on overdue accounts because of unpaid invoic	
	Contracted services	21 250	The variance is due to higher than anticipated actual spending for such items as security services. The growth in the line item has led to	
	Transfers and subsidies	–		
	Irrecoverable debts written off	6 974	The irrecoverable debt was not budgeted for since it could not be reliably estimated how much the amnesty would generate.	
	Operational costs	111 220	This unfavorable variance is because of expenditure being higher than anticipated, these expenditure line items include electricity and fu	
	Losses on Disposal of Assets	–		
	Other Losses	8		
3	Capital Expenditure			
	Finance and administration	(128)	The variance will be catered for in during the Adjustments Budget Process	
	Water management	(22 137)	Last Trench of the Grant is received in March and anticipated t be 100% sent at the end of the Financial Year.	
	Waste water management	(13 697)	Last Trench of the Grant is received in March and anticipated t be 100% sent at the end of the Financial Year.	
4	Financial Position			
	Total current assets	568 771	This is due to a significantly lower than anticipated cash balance as well as the higher inventory and VAT balances.	
	Total non current assets	3 800 133	There has been more capital acquisitions than anticipated due to accelerated capital grant performance	
	Current liabilities	1 406 432	The payables balances increased signficantly from what was anticipated. The restatement of prior periods also afftected the current bala	
	Total non current liabilities	46 406	The recording of certain estimated provisions such as actuarial valuations are yet to be which will impact the provions balances	
5	Cash Flow			
	Property rates	–	The municipality is under collecting for both Sanitation and Service charges, the collection rate by the end of March 2024 is sitting at 55%	
	Service charges	(330 708)	The Municipality is anticipating to make more collections for other Revenue, such as VAT in the last six months of the financial year.	
	Other revenue	(89 722)	Operational Grants received in March 2025	
	Transfers and Subsidies - Operational	(343 333)	Capital Grants received in March 2025	
	Transfers and Subsidies - Capital	(94 495)	The municipality is currently facing Casflow challenges hence interest on its Investments is low.	
	Interest	55 538		
	Dividends	–		
	Payments	(1 035 153)	Due to the challenges listed in the explanations on C4 Financial Performance variances for expenditure, the same reasons are affecting	
	Suppliers and employees	(3 528)	Although the finance charges has accelerated in the income statement, the cashflow challenges meant that lower than anticipated intere	
	Finance charges	–		
	Transfers and Subsidies			
	CASH FLOWS FROM INVESTING ACTIVITIES			
	Payments	(1 035 153)	The variance indicates overperformance due to accelerated capital grants performance.	
	Capital assets			
6	Measureable performance			
7	Municipal Entities			

References

1. Revenue for each source, vote and standard classification

2. Expenditure for each type, vote and standard classification

3. Capital expenditure for each vote and standard classification

4. Explain any material variances between the annual budget and the expected financial position based on current trends

5. Cash receipts by source and cash payments by type where not explained under revenue and expenditure

6. For Sept, Dec, Mar and Jun statements explain any material variances in achievement of measurable performance objectives

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	Ref	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.5%	27.5%	27.5%	3.1%	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		40.4%	-4.9%	13.8%	36.8%	-4.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	20.0%	-233.0%	286.8%	40.4%	-233.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.9%	-189.8%	252.0%	5.1%	-189.8%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		10.5%	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		41.9%	21.5%	21.4%	37.1%	21.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		9.9%	3.7%	3.8%	3.2%	3.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		21.4%	17.2%	17.0%	3.1%	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							
Financial liabilities			31 361	149 014	148 214	28 093	
Total Assets			3 961 879	4 672 736	4 864 224	4 368 904	4 672 736
Employee related costs			540 336	293 827	297 551	467 615	293 827
Repairs & Maintenance			127 701	50 830	52 989	40 733	50 830
Interest (finance charges)			27 239	4 846	5 080	39 394	4 846
Principal paid							
Depreciation			248 736	230 780	230 780		14 364
Operating expenditure			1 845 604	857 793	856 277	1 253 523	857 793
Total Capital Expenditure			199 194	270 733	400 691	31 813	297 946
Borrowed funding for capital							
Debt			1 043 019	(238 967)	568 301	1 071 665	(238 967)
Equity			2 582 786	4 904 749	4 124 560	2 916 066	4 904 749
Reserves and funds							
Borrowing			31 361	149 014	148 214	28 093	149 014
Current assets			265 345	993 350	1 054 881	568 771	993 350
Current liabilities			1 329 420	(426 402)	367 759	1 406 432	(426 402)
Monetary assets			12 351	809 421	926 595	71 237	809 421
Total Revenue (excluding capital transfers and contributions)			1 288 172	1 367 249	1 390 216	1 260 963	1 367 249
Transfers and subsidies - Operational			648 244				
Transfers and subsidies - capital (monetary allocations)			407 160	270 733	379 894	325 840	270 733
Debt service payments			80 505	26 066	26 066		(4 799)
Outstanding debtors (receivables)			134 982				
Annual services revenue			540 300	582 886	582 886	47 846	498 188
Cash + investments	Including LT investments		12 351	809 421	926 595	71 237	809 421
Fixed operational expend. (monthly)							
Longstanding debtors outstanding			(279)	5 581	5 581	(279)	5 581
Longstanding debtors recovered							
Attorney collections							

DC21 Ugu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description R thousands	NT Code	Budget Year 2024/25											
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	52 706	43 594	47 878	32 263	34 487	32 922	176 969	1 031 479	1 452 300	1 308 121	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	10 927	7 209	6 382	4 562	4 566	4 302	22 995	129 990	190 932	166 414	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	(1)	–	–	–	1 841	1 839	1 839	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(4 491)	(1 289)	(941)	(546)	(444)	(430)	(1 358)	3 076	(6 423)	298	–	–
Total By Income Source	2000	59 142	49 515	53 318	36 278	38 609	36 794	198 606	1 166 386	1 638 648	1 476 672	–	–
2023/24 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 517	2 898	2 803	2 270	2 448	1 547	7 495	14 319	38 298	28 079	–	–
Commercial	2300	13 851	9 832	8 914	5 534	5 910	5 036	28 064	147 838	224 978	192 381	–	–
Households	2400	40 784	36 825	41 633	28 484	30 251	30 226	163 211	1 004 112	1 375 526	1 256 284	–	–
Other	2500	(10)	(41)	(32)	(10)	(0)	(15)	(164)	117	(154)	(72)	–	–
Total By Customer Group	2600	59 142	49 515	53 318	36 278	38 609	36 794	198 606	1 166 386	1 638 648	1 476 672	–	–

Notes

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

Bad debts = amounts actually written off in the month

Total by Income Source must reconcile with Total by Customer Group

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description R thousands	NT Code	Budget Year 2024/25									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	46 011	–	48 279	28 342	–	25 322	176 238	270 625	594 817	594 817
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	16 065	13 144	7 181	2 553	980	1 906	60 026	139 216	241 071	241 071
Auditor General	0800	–	–	295	201	40	–	66	–	603	603
Other	0900	1 312	2 662	494	265	1 435	2 231	4 946	53 123	66 468	66 468
Total By Customer Type	1000	63 388	15 806	56 249	31 362	2 455	29 459	241 276	462 964	902 960	902 960

Notes

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

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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)	Interest Earned	Investment Top Up	Closing Balance
R thousands		Yrs/Months													
Municipality															
										–					–
FNB	74761972882									–					–
										168					168
FNB CALL	62228266335									–			1		1
										–					–
NEDBANK	7648552728									–					–
										3					3
STANDARD BANK MIG CALL	058905324-041									–			0		0
										–					–
STANDARD BANK	058905324-045									–					–
										29 927	–	(66 701)	–	95 143	58 370
ABSA CALL	2081188843 + 2081187889									143	(143)		40		40
										41		(8 015)	–	8 004	29
STANDARD BANK CALL	058905324-042									4	(4)		5		5
										–					–
ABSA INVEST	2081523754									–					–
														15 000	15 000
STANDARD BANK	058905324-051												103		103
										–					–
GENERAL ACCOUNT	53299787														–
															–
															–
															–
Municipality sub-total										30 285		(74 716)		118 147	73 719
Entities															
															–
															–
															–
															–
															–
															–
															–
Entities sub-total										–		–		–	–
TOTAL INVESTMENTS AND INTEREST	2									30 285		(74 716)		118 147	73 719

References

2. List investments in expiry date order

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

4. Withdrawals to be entered as negative

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		19 944	687 107	–	–	689 567	589 403	(13 938)	-2.4%	687 107
EPWP Incentive	–	3 319	2 864	–	–	2 864	2 387	477	20.0%	2 864
Finance Management	–	1 950	1 900	–	–	1 900	1 583			1 900
Local Government Equitable Share	–	–	667 211	–	–	667 211	556 009			667 211
Municipal Disaster Recovery Grant	–	2 000	–	–	–	15 500	12 917			–
Municipal Drought Relief	–	745	–	–	–	–	–			–
Municipal Infrastructure Grant	–	–	12 144	–	–	–	13 020	(13 020)	-100.0%	12 144
Rural Road Asset Management Systems Grant	–	11 930	2 988	–	–	2 092	3 488	(1 396)	-40.0%	2 988
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		43 685	–	–	–	–	–	–		–
KwaZulu-Natal_Capacity Building and Other_Capacity Building and Ot	–	15 385	–	–	–	–	–	–		–
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	–	28 300	–	–	–	–	–			–
								–		
	4							–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	63 629	687 107	–	–	689 567	589 403	(13 938)	-2.4%	687 107
Capital Transfers and Grants										
National Government:		765 674	270 733	–	–	398 272	316 579	31 667	10.0%	270 733
Water Services Infrastructure Grant	–	220 000	100 000	–	–	115 000	83 333	31 667	38.0%	100 000
Regional Bulk Infrastructure	–	12 776	–	–	–	16 026	17 310			–
Municipal Infrastructure Grant (MIG)	–	532 898	170 733	–	–	267 246	215 935			170 733
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		(12 680)	–	–	–	–	2 325	(2 325)	-100.0%	–
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant descri	–	(7 980)	–	–	–	–	1 827	(1 827)	-100.0%	–
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipt	–	(4 700)	–	–	–	–	499			–
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	752 994	270 733	–	–	398 272	318 904	29 341	9.2%	270 733
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	816 623	957 840	–	–	1 087 839	908 307	15 403	1.7%	957 840

References

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

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

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred

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

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		292 748	19 896	–	31 412	239 113	33 394	205 719	616.0%	19 896
Expanded Public Works Programme Integrated Grant	–	3 319	2 864	–	320	2 310	2 387	(77)	-3.2%	2 864
Local Government Financial Management Grant	–	1 950	1 900	–	67	1 314	1 583	(270)	-17.0%	1 900
Municipal Disaster Recovery Grant	–	2 000	–	–	1 535	6 905	12 917	(6 012)	-46.5%	–
Municipal Disaster Relief Grant	–	745	–	–	–	–	–	–		–
Municipal Infrastructure Grant	–	277 374	12 144	–	29 490	227 374	13 020	214 354	1646.3%	12 144
Rural Road Asset Management Systems Grant	–	7 360	2 988	–	–	1 211	3 488	(2 277)	-65.3%	2 988
Other transfers and grants [insert description]								–		
Provincial Government:		43 383	–	–	–	–	–	–		–
KwaZulu-Natal_Capacity Building and Other_Capacity Building and Other_RECEIPTS								–		
KwaZulu-Natal	–	43 383	–	–	–	–	–	–		–
								–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
Other Transfers Public Corporations	–	–						–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		336 131	19 896	–	31 412	239 113	33 394	205 719	616.0%	19 896
Capital expenditure of Transfers and Grants										
National Government:		232 776	270 733	–	5 258	98 466	316 579	(218 112)	-68.9%	270 733
Municipal Infrastructure Grant	–	–	170 733	–	–	–	215 935	(215 935)	-100.0%	170 733
Regional Bulk Infrastructure Grant	–	12 776	–	–	–	16 026	17 310	(1 284)	-7.4%	–
Water Services Infrastructure Grant	–	220 000	100 000	–	5 258	82 440	83 333	(893)	-1.1%	100 000
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		4 700	–	–	–	–	499	(499)	-100.0%	–
KwaZulu-Natal	–	4 700	–	–	–	–	499	(499)	-100.0%	–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		237 476	270 733	–	5 258	98 466	317 077	(218 611)	-68.9%	270 733
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		573 607	290 629	–	36 670	337 579	350 471	(12 892)	-3.7%	290 629

References

DC21 Ugu - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description R thousands	Ref	Budget Year 2024/25 Approved Rollover 2023/24	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
EPWP Incentive					–	
Finance Management					–	
Local Government Equitable Share					–	
Municipal Disaster Recovery Grant					–	
Municipal Drought Relief					–	
Municipal Infrastructure Grant					–	
Other transfers and grants [insert description]					–	
Provincial Government:		–	–	–	–	
KwaZulu-Natal_Capacity Building and Other_Capacity Building and Other_RECEIPTS					–	
					–	
					–	
					–	
Other transfers and grants [insert description]					–	
District Municipality:		–	–	–	–	
					–	
[insert description]					–	
Other grant providers:		–	–	–	–	
					–	
[insert description]					–	
Total operating expenditure of Approved Roll-overs		–	–	–	–	
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Water Services Infrastructure Grant					–	
					–	
					–	
					–	
					–	
Other capital transfers [insert description]					–	
Provincial Government:		–	–	–	–	
					–	
					–	
District Municipality:		–	–	–	–	
					–	
					–	
Other grant providers:		–	–	–	–	
					–	
					–	
Total capital expenditure of Approved Roll-overs		–	–	–	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		–	–	–	–	

References

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 968	10 870	10 870	769	8 377	9 059	(682)	-8%	10 870
Pension and UIF Contributions		–	324	324	–	–	270	(270)	-100%	324
Medical Aid Contributions		–	120	120	–	–	100	(100)	-100%	120
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		30	365	365	1	7	304	(297)	-98%	365
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 100	2 685	2 685	257	2 667	2 237	429	19%	2 685
Sub Total - Councillors		13 098	14 364	14 364	1 027	11 051	11 970	(919)	-8%	14 364
% increase	4		9.7%	9.7%						9.7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		82	4 383	4 383	–	–	3 653	(3 653)	-100%	4 383
Pension and UIF Contributions		12	123	123	–	–	102	(102)	-100%	123
Medical Aid Contributions		12	13	43	–	–	36	(36)	-100%	13
Overtime		9	–	–	–	–	–	–		–
Performance Bonus		108	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	628	628	–	–	523	(523)	-100%	628
Cellphone Allowance		–	155	155	–	–	129	(129)	-100%	155
Housing Allowances		–	121	121	–	–	101	(101)	-100%	121
Other benefits and allowances		–	–	100	–	–	83	(83)	-100%	–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		13	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		236	5 424	5 554	–	–	4 628	(4 628)	-100%	5 424
% increase	4		2193.5%	2248.5%						2193.5%
Other Municipal Staff										
Basic Salaries and Wages		309 543	142 131	145 724	29 271	289 188	121 437	167 751	138%	142 131
Pension and UIF Contributions		53 682	46 341	46 341	5 394	52 402	38 618	13 784	36%	46 341
Medical Aid Contributions		20 573	17 660	17 660	2 243	21 385	14 717	6 669	45%	17 660
Overtime		61 949	7 735	7 735	4 214	40 772	6 445	34 327	533%	7 735
Performance Bonus		25 817	8 614	8 614	23	26 099	7 178	18 921	264%	8 614
Motor Vehicle Allowance		12 325	9 890	9 890	1 318	12 435	8 242	4 193	51%	9 890
Cellphone Allowance		3 094	3 267	3 267	291	2 892	2 722	169	6%	3 267
Housing Allowances		1 439	1 998	1 998	125	1 257	1 665	(408)	-25%	1 998
Other benefits and allowances		32 048	34 686	34 686	1 132	9 548	28 905	(19 357)	-67%	34 686
Payments in lieu of leave		7 890	6 996	6 996	749	6 908	5 830	1 078	18%	6 996
Long service awards		2 274	2 480	2 480	13	2 794	2 067	727	35%	2 480
Post-retirement benefit obligations	2	5 628	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		3 838	6 606	6 606	192	1 934	5 505	(3 571)	-65%	6 606
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		540 100	288 404	291 997	44 964	467 615	243 331	224 284	92%	288 404
% increase	4		-46.6%	-45.9%						-46.6%
Total Parent Municipality		553 434	308 191	311 915	45 992	478 665	259 929	218 736	84%	308 191
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		553 434	308 191	311 915	45 992	478 665	259 929	218 736	84%	308 191
% increase	4		-44.3%	-43.6%						-44.3%
TOTAL MANAGERS AND STAFF		540 336	293 827	297 551	44 964	467 615	247 959	219 655	89%	293 827

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality

3. s57 of the Systems Act

4. B/A, C/A, D/A

Column Definitions:

A. Audited actual 2005/06 (audited financial statements). If audited amounts unavailable, unaudited amounts must be provided with a note stating these are unaudited

B. The original budget approved by council for the 2006/07 budget year.

C. The budget for 2006/07 budget year as adjusted by council resolution in terms of section 28 of the MFMA.

D. An estimate of final actual amounts (pre audit - 2006/07 budget year) at the time of preparing the budget for the 2007/08 budget year. This may differ from C.

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water revenue		(8 113)	(9 268)	(9 053)	(10 249)	(8 251)	(7 579)	(8 720)	(8 733)	(8 800)	(7 515)	–	558 260	471 979	565 908	591 389
Service charges - Waste Water Management		(7 933)	(8 501)	(8 593)	(9 398)	(8 414)	(7 831)	(8 996)	(9 058)	(8 540)	(8 346)	–	216 750	131 140	156 556	164 227
Service charges - Waste Mangement		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		–	–	–	–	–	–	–	–	–	–	–	2 095	2 095	2 191	2 279
Interest earned - external investments		(567)	(681)	(814)	(956)	(615)	(475)	(507)	(667)	(692)	(574)	–	19 580	13 033	–	–
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational		228 206	5 280	1 993	–	–	–	–	–	–	–	–	451 628	687 107	710 120	749 586
Other revenue		1 269	662	228	432	289	117	174	178	582	555	–	106 468	110 953	119 750	126 510
Cash Receipts by Source		213 429	(11 827)	(15 426)	(19 216)	(16 376)	(15 292)	(17 542)	(17 613)	(16 758)	(15 307)	–	1 333 107	1 416 307	1 554 526	1 633 990
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	–	–	–	–	–	–	–	–	–	270 733	270 733	1 840 989	244 720
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)													–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		213 429	(11 827)	(15 426)	(19 216)	(16 376)	(15 292)	(17 542)	(17 613)	(16 758)	(15 307)	–	1 603 840	1 687 040	3 395 514	1 878 710
Cash Payments by Type													–			
Employee related costs		–	–	–	(1)	–	(4)	4	–	1	–	–	299 551	299 551	295 689	309 688
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	14 364	14 364	15 025	15 707
Finance charges		–	–	–	–	–	–	–	–	–	–	–	4 799	4 799	5 020	5 246
Bulk purchases - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory		–	–	–	–	–	–	–	–	–	–	–	(23 056)	(23 056)	(29 325)	(21 337)
Contracted services		–	–	–	–	–	–	–	–	–	–	–	495 263	495 263	447 079	473 809
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		(100 839)	(124 511)	(37 840)	(54 254)	(71 903)	(180 143)	(26 677)	(51 351)	(98 861)	(61 673)	(6 304)	927 079	112 724	117 783	123 098
Cash Payments by Type		(100 839)	(124 511)	(37 840)	(54 255)	(71 903)	(180 148)	(26 673)	(51 351)	(98 860)	(61 673)	(6 304)	1 717 999	903 645	851 271	906 211
Other Cash Flows/Payments by Type																
Capital assets		–	–	–	–	–	–	–	–	–	–	–	311 343	311 343	(320 375)	(341 213)
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		(100 839)	(124 511)	(37 840)	(54 255)	(71 903)	(180 148)	(26 673)	(51 351)	(98 860)	(61 673)	(6 304)	2 029 343	1 214 988	530 896	564 998
NET INCREASE/(DECREASE) IN CASH HELD		314 267	112 684	22 413	35 039	55 527	164 856	9 131	33 738	82 102	46 366	6 304	(425 502)	472 053	2 864 619	1 313 711
Cash/cash equivalents at the month/year beginning:		11 995	326 262	438 947	461 360	496 399	551 926	716 782	725 913	759 651	841 753	888 119	894 422	11 995	484 048	3 348 666
Cash/cash equivalents at the month/year end:		326 262	438 947	461 360	496 399	551 926	716 782	725 913	759 651	841 753	888 119	894 422	468 920	484 048	3 348 666	4 662 377

References

1. Replace 'budget' heading with adjusted budget, or 'outcome' only for month/s complete

2. Total of monthly amounts must always agree to the approved or adjusted budget

3. Amend 'cash-at-beginning' when prior year actual known (as part of the adjustments budget)

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
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		–	–	–	–	–	–	–		–

References

1. Votes (consolidated) are revenue sources and expenditure type

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
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	–	–	–	–	–	–	–		–

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports

2. Must reconcile to the sum of all municipal entity monthly expenditure reports

3. YTD = Year to date; FAV - favourable variance or unfavourable variance

4. Material variances to be explained

5. Insert additional 'Adjustment' Budget column for each Adjustment made by an entity

DC21 Ugu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	718 422	22 561	33 391	21 320	21 320	33 391	12 071	36.2%	8%
August	718 422	22 561	33 391	59 757	81 077	66 782	(14 295)	-21.4%	30%
September	718 422	22 561	33 391	26 474	107 551	100 173	(7 378)	-7.4%	40%
October	718 422	22 561	33 391	18 545	126 096	133 564	7 468	5.6%	47%
November	718 422	22 561	33 391	51 217	177 313	166 954	(10 358)	-6.2%	65%
December	718 422	22 561	33 391	26 634	203 947	200 345	(3 601)	-1.8%	75%
January	718 422	22 561	33 391	7 867	211 814	233 736	21 922	9.4%	78%
February	718 422	22 561	33 391	23 959	235 773	267 127	31 354	11.7%	87%
March	718 422	22 561	33 391	30 361	266 133	300 518	34 385	11.4%	98%
April	718 422	22 561	33 391	31 813	297 946	333 909	35 963	10.8%	0
May	718 422	22 561	33 391	357	298 303	367 300	68 996	18.8%	0
June	718 422	22 561	33 391	–		400 691	–		
Total Capital expenditure	8 621 059	270 733	400 691	298 303					

DC21 Ugu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		311 028	147 733	183 708	17 093	127 606	163 305	35 699	21.9%	147 733
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		(2 130)	58 966	106 396	10 174	70 116	95 322	25 206	26.4%	58 966
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		(121 779)	–	–	–	–	–	–		–
Reservoirs		1 000	–	–	–	–	–	–		–
Pump Stations		2 250	–	–	–	–	–	–		–
Water Treatment Works		87 867	48 966	79 907	8 839	60 020	73 248	13 228	18.1%	48 966
Bulk Mains		2 263	–	–	–	–	–	–		–
Distribution		26 269	10 000	26 489	1 335	10 096	22 074	11 978	54.3%	10 000
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		308 868	88 767	77 312	6 919	57 489	67 983	10 493	15.4%	88 767
Pump Station		11 351	–	–	–	–	–	–		–
Reticulation		74 012	62 000	68 843	387	40 813	60 925	20 112	33.0%	62 000
Waste Water Treatment Works		223 365	26 767	8 469	6 533	16 676	7 058	(9 618)	-136.3%	26 767
Outfall Sewers		140	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		4 290	–	–	–	–	–	–		–
Data Centres		4 290	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		(21 572)	–	2 297	–	2 297	1 914	(383)	-20.0%	–
Operational Buildings		(21 715)	–	2 297	–	2 297	1 914	(383)	-20.0%	–
Municipal Offices		(21 715)	–	2 297	–	2 297	1 914	(383)	-20.0%	–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		144	–	–	–	–	–	–		–
Staff Housing		144	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		9 838	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		9 838	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		9 838	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		8 990	–	1 500	233	1 467	1 250	(217)	-17.3%	–
Computer Equipment		8 990	–	1 500	233	1 467	1 250	(217)	-17.3%	–
Furniture and Office Equipment		5 054	–	1 500	30	589	1 317	728	55.3%	–
Furniture and Office Equipment		5 054	–	1 500	30	589	1 317	728	55.3%	–
Machinery and Equipment		645 499	–	–	–	–	–	–		–
Machinery and Equipment		645 499	–	–	–	–	–	–		–
Transport Assets		128 150	–	–	–	–	–	–		–
Transport Assets		128 150	–	–	–	–	–	–		–
Land		(36 315)	–	–	–	–	–	–		–
Land		(36 315)	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	1 050 673	147 733	189 004	17 355	131 958	167 785	35 827	21.4%	147 733

References

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

DC21 Ugu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		7 077 354	80 000	79 232	4 573	70 997	70 130	(867)	-1.2%	80 000
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		6 991	80 000	79 232	4 573	70 997	70 130	(867)	-1.2%	80 000
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		(13 868)	80 000	79 232	4 573	70 997	70 130	(867)	-1.2%	80 000
Distribution Points		20 859	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		7 070 363	–	–	–	–	–	–		–
Pump Station		5 812 830	–	–	–	–	–	–		–
Reticulation		(63 927)	–	–	–	–	–	–		–
Waste Water Treatment Works		1 321 461	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	6 355	–	–	–	–	–	–		–
Operational Buildings	6 355	–	–	–	–	–	–		–
Municipal Offices	6 355	–	–	–	–	–	–		–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	18 084	–	–	–	–	–	–		–
Servitudes	2 659	–	–	–	–	–	–		–
Licences and Rights	15 425	–	–	–	–	–	–		–
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	15 425	–	–	–	–	–	–		–
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	81 225	–	–	–	–	–	–		–
Furniture and Office Equipment	81 225	–	–	–	–	–	–		–
Machinery and Equipment	17 519	–	–	–	–	–	–		–
Machinery and Equipment	17 519	–	–	–	–	–	–		–
Transport Assets	5 549	–	–	–	–	–	–		–
Transport Assets	5 549	–	–	–	–	–	–		–

Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	7 206 086	80 000	79 232	4 573	70 997	70 130	(867)	-1.2%	80 000

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total capital expenditure in Table C

check balance	##########	-	-	-	-	18 438 870			-

DC21 Ugu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		101 677	36 157	38 377	4 224	25 411	32 021	6 609	20.6%	36 157
Roads Infrastructure		2 877	6 032	4 343	282	1 283	2 685	1 402	52.2%	6 032
Roads		2 095	4 983	3 662	282	1 283	2 345	1 062	45.3%	4 983
Road Structures		782	1 049	681	–	–	340	340	100.0%	1 049
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		2 969	4 091	5 091	529	2 872	4 243	1 371	32.3%	4 091
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		2 969	4 091	5 091	529	2 872	4 243	1 371	32.3%	4 091
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		92 271	23 202	26 111	2 405	18 036	22 732	4 696	20.7%	23 202
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		363	873	2 413	552	1 755	2 136	381	17.9%	873
Pump Stations		136	210	356	–	194	297	103	34.7%	210
Water Treatment Works		35 666	–	1 708	–	614	2 271	1 657	73.0%	–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		29 861	18 259	15 774	2 179	14 294	13 145	(1 149)	-8.7%	18 259
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		26 246	3 860	5 860	(325)	1 179	4 884	3 704	75.8%	3 860
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		3 350	2 832	2 832	960	3 078	2 360	(718)	-30.4%	2 832
Pump Station		716	2 832	2 832	705	1 897	2 360	463	19.6%	2 832
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		0	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		2 634	–	–	255	1 181	–	(1 181)	#DIV/0!	–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		210	–	–	48	142	–	(142)	#DIV/0!	–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		210	–	–	48	142	–	(142)	#DIV/0!	–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	2 692	7 098	7 098	300	979	5 915	4 936	83.4%	7 098
Operational Buildings	2 692	7 098	7 098	300	979	5 915	4 936	83.4%	7 098
Municipal Offices	2 692	7 098	7 098	300	979	5 915	4 936	83.4%	7 098
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	675	795	425	66	549	354	(194)	-54.8%	795
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	675	795	425	66	549	354	(194)	-54.8%	795
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	675	795	425	66	549	354	(194)	-54.8%	795
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–

Computer Equipment		9	21	30	–	22	25	3	10.8%	21
Computer Equipment		9	21	30	–	22	25	3	10.8%	21
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		1 074	1 759	2 059	119	1 099	1 716	617	35.9%	1 759
Machinery and Equipment		1 074	1 759	2 059	119	1 099	1 716	617	35.9%	1 759
Transport Assets		21 574	5 000	5 000	1 974	12 672	4 167	(8 506)	-204.1%	5 000
Transport Assets		21 574	5 000	5 000	1 974	12 672	4 167	(8 506)	-204.1%	5 000
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	127 701	50 830	52 989	6 682	40 733	44 197	3 465	7.8%	50 830

DC21 Ugu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		211 849	89 810	89 810	18 032	179 678	74 842	(104 836)	-140.1%	89 810
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		211 849	56 950	56 950	18 032	179 678	47 458	(132 220)	-278.6%	56 950
Dams and Weirs		–	3 147	3 147	–	–	2 623	2 623	100.0%	3 147
Boreholes		–	629	629	–	–	525	525	100.0%	629
Reservoirs		–	9 441	9 441	–	–	7 868	7 868	100.0%	9 441
Pump Stations		–	12 588	12 588	–	–	10 490	10 490	100.0%	12 588
Water Treatment Works		–	16 784	16 784	–	–	13 987	13 987	100.0%	16 784
Bulk Mains		–	4 919	4 919	–	–	4 099	4 099	100.0%	4 919
Distribution		211 849	–	–	18 032	179 678	–	(179 678)	#DIV/0!	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	9 441	9 441	–	–	7 868	7 868	100.0%	9 441
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	32 860	32 860	–	–	27 384	27 384	100.0%	32 860
Pump Station		–	14 686	14 686	–	–	12 238	12 238	100.0%	14 686
Reticulation		–	5 586	5 586	–	–	4 655	4 655	100.0%	5 586
Waste Water Treatment Works		–	12 588	12 588	–	–	10 490	10 490	100.0%	12 588
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	13 164	79 095	79 095	1 367	13 186	65 912	52 726	80.0%	79 095
Operational Buildings	13 164	79 095	79 095	1 367	13 186	65 912	52 726	80.0%	79 095
Municipal Offices	13 164	79 095	79 095	1 367	13 186	65 912	52 726	80.0%	79 095
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–

Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
		2 956	105	105	112	1 484	87	(1 396)	-1597.4%	105
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		2 956	105	105	112	1 484	87	(1 396)	-1597.4%	105
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		2 956	105	105	112	1 484	87	(1 396)	-1597.4%	105
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	4 196	4 196	–	–	3 497	3 497	100.0%	4 196
Computer Equipment		–	4 196	4 196	–	–	3 497	3 497	100.0%	4 196
Furniture and Office Equipment		–	53 295	53 295	–	–	44 412	44 412	100.0%	53 295
Furniture and Office Equipment		–	53 295	53 295	–	–	44 412	44 412	100.0%	53 295
Machinery and Equipment		–	84	84	–	–	70	70	100.0%	84
Machinery and Equipment		–	84	84	–	–	70	70	100.0%	84
Transport Assets		–	4 196	4 196	–	–	3 497	3 497	100.0%	4 196
Transport Assets		–	4 196	4 196	–	–	3 497	3 497	100.0%	4 196
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Depreciation	1	227 968	230 780	230 780	19 512	194 348	192 317	(2 031)	-1.1%	230 780

DC21 Ugu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		244 989	43 000	132 454	9 885	94 992	114 433	19 441	17.0%	43 000
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	32 500	4 091	16 258	27 083	10 825	40.0%	–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	32 500	4 091	16 258	27 083	10 825	40.0%	–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		7 527	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		7 527	–	–	–	–	–	–		–
Water Supply Infrastructure		229 283	43 000	94 079	5 794	78 734	82 454	3 720	4.5%	43 000
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		(14 204)	20 000	48 658	1 317	51 810	44 603	(7 207)	-16.2%	20 000
Reservoirs		10 399	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		198 343	3 000	23 256	–	16 420	19 380	2 960	15.3%	3 000
Distribution		11 708	20 000	22 166	4 478	8 682	18 472	9 789	53.0%	20 000
Distribution Points		10 862	–	–	–	–	–	–		–
PRV Stations		12 174	–	–	–	1 822	–	(1 822)	#DIV/0!	–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		8 180	–	5 875	–	–	4 895	4 895	100.0%	–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		8 180	–	5 875	–	–	4 895	4 895	100.0%	–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
							–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	(0)	–	–	–	–	–	–		–
Operational Buildings	(0)	–	–	–	–	–	–		–
Municipal Offices	(0)	–	–	–	–	–	–		–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	–	–	–	–	–	–	–		–
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	–	–	–	–	–	–	–		–
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	–	–	–	–	–	–	–		–
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	84 228	–	–	–	–	–	–		–
Computer Equipment	84 228	–	–	–	–	–	–		–
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	34 142	–	–	–	–	–	–		–
Machinery and Equipment	34 142	–	–	–	–	–	–		–

Transport Assets		940	–	–	–	–	–	–		–
Transport Assets		940	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	364 299	43 000	132 454	9 885	94 992	114 433	19 441	17.0%	43 000

References

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

Chart C1 2024/25 Capital Expenditure Monthly Trend: actual v target

Month	2023/24	Original Budget	Adjusted Budget	Monthly actual
Jul	718 422	22 561	33 391	21 320
Aug	718 422	22 561	33 391	59 757
Sep	718 422	22 561	33 391	26 474
Oct	718 422	22 561	33 391	18 545
Nov	718 422	22 561	33 391	51 217
Dec	718 422	22 561	33 391	26 634
Jan	718 422	22 561	33 391	7 867
Feb	718 422	22 561	33 391	23 959
Mar	718 422	22 561	33 391	30 361
Apr	718 422	22 561	33 391	31 813
May	718 422	22 561	33 391	357
Jun	718 422	22 561	33 391	–

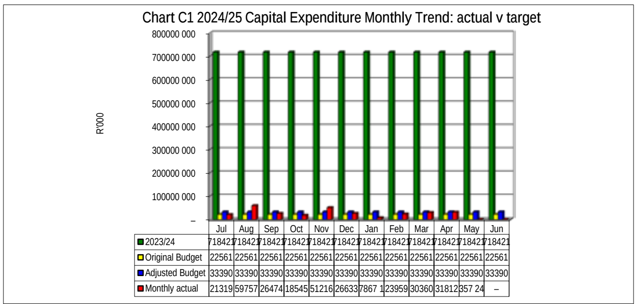

Chart C2 2024/25 Capital Expenditure: YTD actual v YTD target

Month	YearTD actual	YearTD budget
Jul	21 320	33 391
Aug	81 077	66 782
Sep	107 551	100 173
Oct	126 096	133 564
Nov	177 313	166 954
Dec	203 947	200 345
Jan	211 814	233 736
Feb	235 773	267 127
Mar	266 133	300 518
Apr	297 946	333 909
May	298 303	367 300
Jun		400 691

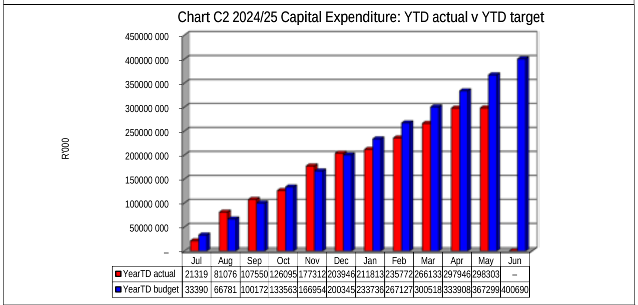

Chart C3 Aged Consumer Debtors Analysis

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2024/2	59 142	49 515	53 318	36 278	38 609	36 794	198 606	1 166 386
2023/24	–	–	–	–	–	–	–	–

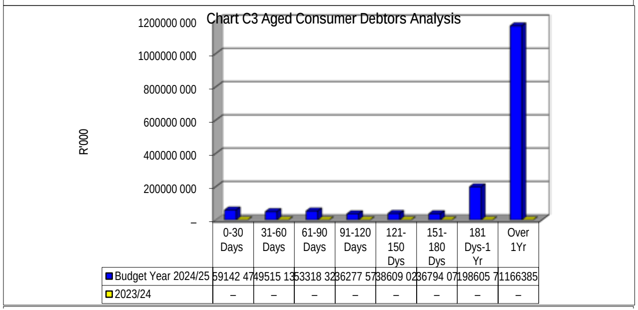

Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2023/24	Budget Year 2024/25
Organs of State	37 149	38 298
Commercial	218 229	224 978
Households	1 334 260	1 375 526
Other	(150)	(154)

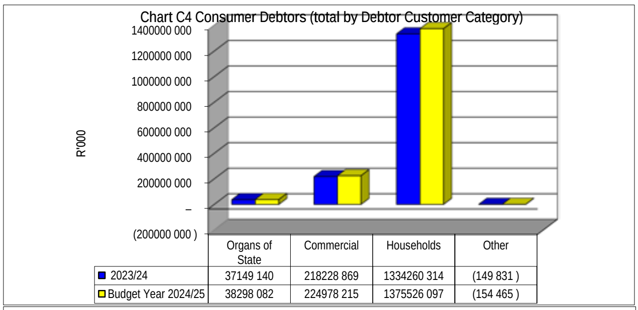

Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output les	Pensions / Reti	Loan repaymen	Trade Creditors	Auditor Genera	Other
2023/24	–	594 817	–	–	–	–	241 071	603	66 468
Budget Year 2024/	–	594 817	–	–	–	–	241 071	603	66 468