UGU DISTRICT MUNICIPALITY

CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S11; S52 AND S71 OF THE MFMA FOR THE PERIOD ENDED 30 JUNE 2025

Prepared By: Budget and Treasury Office

TABLE OF CONTENT

PART 1 – IN-YEAR REPORT

1. Purpose
2. Authority
3. Mayor's report (required if tabled in the municipal council)
4. Resolutions (required if tabled in the municipal council)
5. Legal / Statutory Requirements
6. Background
7. Executive Summary
8. In-Year Budget Statement Main Tables

PART 2 – SUPPORTING DOCUMENTS

1. Debtors' Analysis
2. Creditors' Analysis
3. Investment portfolio
4. Allocations and grants receipt and expenditure
5. Councillors and board member allowances and employee benefits
6. Parent municipality financial performance
7. Municipal entity financial performance
8. Capital programme performance
9. In-year reports of municipal entities attached to the municipality's in-year reports
10. Municipal manager's quality certificate

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 June 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 June 2025 is detailed below. The monthly budget statement is divided into the following:

5.1 Monthly Budget Statement Summary
5.2 Statement of Financial Performance
5.3 Revenue By source
5.4 Expenditure by Type
5.5 Debtors Analysis
5.6 Creditors analysis
5.7 Investments
5.8 Capital Expenditure
5.9 Transfers and Grants Report
5.10 Salaries Expenditure
5.11 Long-term Loans
5.12 Performance Indicators

6. MAIN TABLES

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

6.1 MONTHLY BUDGET STATEMENT SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter									
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	1 376 340	1 390 216	73 386	1 416 176	1 390 216	25 959	2%	1 376 340
Total Expenditure	2 432 372	857 793	856 277	143 039	1 538 636	857 230	681 406	79%	857 793
Surplus/(Deficit)	(1 144 200)	518 546	533 939	(69 653)	(122 460)	532 986	(655 446)	-123%	518 546
Total sources of capital funds	199 194	270 733	400 691	37 664	400 691	400 691	–		270 733

Table C1 above, reflects an actual monthly deficit of R69.6 million. The year to date (YTD) actual is showing a deficit of R122.4 million against the YTD budget surplus of R532.9 million which resulted in an **unfavourable** variance of R655.4 million.

6.1.1. Revenue by source

The YTD actual for revenue is R1.416 billion compared to the YTD budget of R1.390 billion which translates to a variance of R25.9 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 R1.539 billion compared to the YTD budget of R857.2 million which translates to a variance of R681.4 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 R400.6 million compared to the YTD budget of R400.6 million which translates to no variance.

This outcome is **favourable** and indicates adherence to the planned budget. Kindly refer to **paragraph 6.7** below for detailed explanations on variances for Capital Expenditure.

6.2 STATEMENT OF FINANCIAL PERFORMANCE

DC21 Ugu - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

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	591 976	582 886	51 762	602 234	582 886	19 349	3%	591 976
Investment revenue	8 946	–	–	–	–	–	–		–
Transfers and subsidies - Operational	8 946	13 033	13 033	692	10 339	13 033	(2 694)	-21%	13 033
Other own revenue	729 979	771 330	794 298	20 932	803 602	794 298	9 304	1%	–
Total Revenue (excluding capital transfers and contributions)	1 288 172	1 376 340	1 390 216	73 386	1 416 176	1 390 216	25 959	2%	1 376 340
Employee costs	540 336	293 827	297 551	49 321	562 971	297 551	265 420		293 827
Remuneration of Councillors	13 098	14 364	14 364	1 151	13 234	14 364	(1 130)		14 364
Depreciation and amortisation	248 736	230 780	230 780	19 520	233 382	230 780	2 602		230 780
Interest	27 239	4 846	5 080	4 625	48 284	5 080	43 204		4 846
Inventory consumed and bulk purchases	174 411	64 687	64 687	23 945	247 389	64 687	182 701		64 687
Transfers and subsidies	23 313	–	–	–	–	–	–		–
Other expenditure	1 405 239	249 288	243 814	44 477	433 376	244 768	188 609	77%	249 288
Total Expenditure	2 432 372	857 793	856 277	143 039	1 538 636	857 230	681 406	79%	857 793
Surplus/(Deficit)	(1 144 200)	518 546	533 939	(69 653)	(122 460)	532 986	(655 446)	-123%	518 546
Transfers and subsidies - capital (monetary allocations)	407 160	270 733	379 894	29 568	379 894	379 894	–		270 733
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(737 040)	789 279	913 833	(40 084)	257 434	912 880	(655 446)	-72%	789 279
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(737 040)	789 279	913 833	(40 084)	257 434	912 880	(655 446)	-72%	789 279
Capital expenditure & funds sources									
Capital expenditure	199 194	270 733	400 691	37 664	400 691	400 691	–		270 733
Capital transfers recognised	(40 496)	270 733	395 394	37 233	395 394	395 394	–		270 733
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	239 691	–	5 297	430	5 297	5 297	–		–
Total sources of capital funds	199 194	270 733	400 691	37 664	400 691	400 691	–		270 733
Financial position									
Total current assets	266 493	993 350	1 054 881		484 983				993 350
Total non current assets	3 696 534	3 679 385	3 809 343		3 842 530				3 679 385
Total current liabilities	1 338 867	(435 493)	367 759		1 440 203				(435 493)
Total non current liabilities	49 674	194 389	193 589		45 361				194 389
Community wealth/Equity	2 574 487	4 913 840	4 124 560		2 841 949				4 913 840
Cash flows									
Net cash from (used) operating	(2 260 283)	1 107 772	1 317 270	149 929	1 341 640	1 197 217	(144 423)	-12%	1 107 772
Net cash from (used) investing	8 621 059	(311 343)	(402 066)	(37 664)	379 377	(402 066)	(781 443)	194%	(311 343)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	6 660 390	783 342	902 117	–	1 733 012	782 064	(950 949)	-122%	–

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	63 320	47 524	46 248	40 743	40 132	40 365	207 198	1 200 983	1 686 514
Creditors Age Analysis									
Total Creditors	71 198	53 415	35 587	29 052	54 326	2 322	207 792	548 416	1 002 107

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) - Q4 Fourth Quarter										
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	449 432	440 342	39 901	462 520	440 342	22 178	5%	449 432
Service charges - Waste Water Management		120 950	142 544	142 544	11 861	139 714	142 544	(2 830)	-2%	142 544
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		5 905	2 983	2 983	2 718	5 474	2 983	2 491	84%	2 983
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		71 559	76 939	76 939	7 701	83 644	76 939	6 706	9%	76 939
Interest from Current and Non Current Assets		8 946	13 033	13 033	692	10 339	13 033	(2 694)	-21%	13 033
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 755	1 822	1 822	183	2 114	1 822	292	16%	1 822
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		4 261	2 480	2 480	278	2 296	2 480	(184)	-7%	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	10 052	710 074	710 074	–		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	1 376 340	1 390 216	73 386	1 416 176	1 390 216	25 959	2%	1 376 340

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 R462.5 million compared with the year-to-date budget of R440.3 million which resulted in a **favorable** variance of R22.1 million.

The variance is because of the revenue generated from water sales, which reflects a favorable balance for the month of May. Water usage increased during the peak season and water usage was high and this effect is carried forward as we report on cumulative figures.

6.3.1.2. Service charges-sanitation.

The actual revenue billed from Service charges year to date (YTD) actual - Sanitation amounted to R139.7 million compared with the year-to-date budget of R142.5 million which resulted in an **unfavorable** variance of R2.8 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 R2.1 million compared with the year-to-date budget of R1.8 million which resulted in a **favourable** variance of R292 thousand.

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 been raised.

6.3.1.4. Interest earned-external investments.

Interest earned on external investments year to date (YTD) actual amounted to R10.3 million compared with the year-to-date budget of R13 million, resulting in an **unfavourable** variance of R2.6 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 R83.6 million compared with the year-to-date budget of R76.9 million, resulting in a **favourable** variance of R6.7 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 R710 million compared with the year to-date budget of R710 million, resulting in no variance.

The Operational Grants that were gazetted in the 2024/2025 Dora are100% spent.

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 R5.4 million compared with the year to-date budget of R2.9 million, resulting in a **favourable** variance of R2.4 million.

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 R2.2 million compared with the year-to-date budget of R2.4 million, resulting in an **unfavourable** variance of R184 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) - Q4 Fourth Quarter										
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 By Type										
Employee related costs		540 336	293 827	297 551	49 321	562 971	297 551	265 420	89%	293 827
Remuneration of councillors		13 098	14 364	14 364	1 151	13 234	14 364	(1 130)	-8%	14 364
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		174 411	64 687	64 687	23 945	247 389	64 687	182 701	282%	64 687
Debt impairment		271 165	27 226	27 226	2 269	27 226	27 226	0	0%	27 226
Depreciation and amortisation		248 736	230 780	230 780	19 520	233 382	230 780	2 602	1%	230 780
Interest		27 239	4 846	5 080	4 625	48 284	5 080	43 204	850%	4 846
Contracted services		315 551	122 896	121 586	22 014	158 740	123 965	34 775	28%	122 896
Transfers and subsidies		23 313	–	–	–	–	–	–		–
Irrecoverable debts written off		582 953	–	–	146	9 016	–	9 016		–
Operational costs		256 021	99 166	95 002	20 048	238 385	93 576	144 809	155%	99 166
Losses on Disposal of Assets		(20 433)	–	–	–	–	–	–		–
Other Losses		(18)	–	–	0	8	–	8		–
Total Expenditure		2 432 372	857 793	856 277	143 039	1 538 636	857 230	681 406	79%	857 793

6.4.1. Employee related costs

The expenditure on the year to date (YTD) actual employee costs amounted to R562.9 million compared with the year-to-date budget of R297.5 million, resulting in an unfavorable variance of R265.4 million.

This variance is primarily due to overtime costs for essential services personnel and higher-than-budgeted acting allowances for vacant positions.

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

6.4.2. Remuneration of councilors

The actual expenditure for the year to date (YTD) actual councilor's allowance amounted to R13.2 million compared with the year-to-date budget of R14.3 million, resulting in a favorable variance of R1.1 million.

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

6.4.3. Debt Impairment

The year to date (YTD) actual expenditure on debt impairment amounted to R27.2 million compared with the year-to-date budgeted amount of R27.2 million.

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

6.4.4. Depreciation and asset impairment

The year to date (YTD) actual expenditure on depreciation and asset impairment amounted to R233.3 million compared with the budget of R230.7 million, resulting in an unfavorable variance of R2.6 million.

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

6.4.5. Interest paid.

The year to date (YTD) actual expenditure on interest paid amounted to R48.2 million compared with the year-to-date budget of R5 million, resulting in an unfavorable variance of R43.2 million.

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

6.4.6. Inventory consumed.

The year to date (YTD) actual expenditure for inventory consumed amounted to R247.3 million compared with the year-to-date budget of R64.6 million, resulting in an unfavorable variance of R182.7 million.

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

6.4.7. Contracted Services

The year to date (YTD) actual expenditure for Contracted services amounted to R233.3 million, compared with a year-to-date (YTD) budget of R230.7 million resulting in an unfavorable variance of R2.6 million.

This overspend is largely due to higher than anticipated costs in areas such as security services. Increased needs in this area have been driven by rising incidents of vandalism at water and sanitation facilities.

An additional factor contributing to this variance is the reallocation of the budget following a rigorous process aimed at eliminating non-core expenditures and enhancing the Municipality’s working capital.

6.4.8 Irrecoverable debts written off.

The year to date (YTD) actual expenditure on Irrecoverable debts written off amounted to R9 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 R238.3 million compared with the year-to-date budget of R93.5 million resulting in an unfavorable variance of R144.8 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

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS								
AS AT 30 JUNE 2025								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R15 745 833.99	R7 650 959.01	R8 752 023.38	R6 060 151.33	R5 806 703.86	R5 525 316.78	R179 650 947.34	R229 191 935.69
Departmental Account	R6 043 429.33	R4 759 026.68	R3 346 613.86	R1 968 254.00	R1 939 331.39	R3 175 940.11	R30 888 838.57	R52 121 433.94
Private Individual	R43 409 811.44	R36 734 524.64	R35 181 518.28	R33 180 716.15	R32 511 325.82	R32 729 520.65	R1 206 614 572.65	R1 420 361 989.63
Ugu District Municipality	-R14 420.01	-R227 120.78	-R122 191.81	-R187 785.76	-R122 401.46	-R58 092.25	-R8 523.43	-R740 535.50
Total	R65 184 654.75	R48 917 389.55	R47 157 963.71	R41 021 335.72	R40 134 959.61	R41 372 685.29	R1 417 145 835.13	R1 700 934 823.76

The biggest contributor to the total debt is residential customers who equate to 84%, business is 13% of the total debt and departmental accounts are 3% to the total debt. It has also been noticed that some customers have opted to have boreholes in their properties, and some have installed storage facilities in their properties which then adversely affect the collections process as customers do not respond when disconnections and restrictions are physically done on the customers' properties.

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

INTERGOVERNMENTAL AGE ANALYSIS										
AS AT 30 JUNE 2025										
Account Category	0-30	31-60	61-90	91-120	121-150	151-180	181+	366+	Balance	Comments 30 JUNE 2025
Department of Correctional Se	R398 790.17	R37 282.75	R41 076.59	-R112 914.31	R52 955.09	R54 294.33	R5 669.05	R0.00	R477 153.67	Warning Letters issued
Department of Justice	15 857.24	R35 518.56	R34 312.84	R2 648.57	R4 464.95	R83.34	-R1 120.53	R0.00	R91 764.97	
Dept of Education	R2 489.32	R1 043.39	R593.62	R997.94	R993.95	R989.96	R11 679.22	R82 794.68	R101 582.08	Statement rep corrected and statements sent to DOE
Dept of Education(Section 20)	R20 992.03	-R70.02	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R20 922.01	
Dept of Education(Section 21)	R932 339.85	R501 370.70	R641 070.52	R646 012.35	R542 749.76	R569 125.30	R3 307 874.05	R7 424 378.69	R14 564 921.22	Statement sent to DOE
Dept of Health	R946 784.84	R621 634.68	R598 313.24	R302 487.15	R399 097.73	R93 579.40	R672 136.92	R1 577 628.55	R5 211 662.51	Received R1 978 486.04 however there are long outstanding debt not paid.
Dept of Higher Education and	R289 107.66	R2 247.65	R1 594.05	R1 375.25	R719.53	R1 364.50	R5 434.96	R13 565.83	R315 409.43	Disconnection request issued for DHET UKZN account, Esayidi accounts up to date.
Dept of Human Settlement	R7 611.70	R6 492.90	R6 462.10	R5 583.90	R5 937.38	R5 705.30	R39 780.05	R176 269.63	R253 842.96	Statements sent but no response.
Dept of Public Works National	R677 318.35	R701 118.39	R363 235.01	R341 147.36	R319 289.44	R65 324.36	R573 945.41	R2 979 216.05	R6 020 594.37	CSD documents sent and awaiting payments
Dept of Public Works Provincia	R3 522.59	R4 110.71	R4 505.46	R3 498.58	R2 098.92	R1 652.29	R12 614.41	R162 430.53	R194 433.49	Verification of CSD with department underway and awaiting payment for Port Shepstone account once verification completed.
Dept of Social Development	R35 152.39	R4 307.01	R30 323.64	R30 537.71	R3 982.11	R27 429.65	R57 915.07	R12 428.08	R202 075.66	
Dept of Sports and Recreation	R1 475.53	R79.67	R0.00	R0.00	R0.00	R0.00	R0.00	-R5 499.13	-R3 943.93	
Dept of Transport	R207 587.91	R279 473.46	R24 724.07	R52 329.56	R87 725.07	R62 509.86	R440 478.82	R281 903.84	R1 436 732.59	Received R11 154.12 other accounts there is no response even after warning letters issued.
Eskom	R51 169.64	R236 887.76	R43 709.23	R33 990.27	-R425 473.41	R33 714.85	R226 437.80	R1 654 397.58	R1 854 833.72	Emailed final demand letters
Harry Gwala District Municipal	R283 125.88	R262 843.17	R265 708.78	R207 607.05	R381 493.43	R287 291.57	R2 689 732.41	R2 109 430.24	R6 487 232.53	Warning Letters issued, however the disconnection is not possible since Harry Gwala has control of access to meters.
National Youth Development	R825.71	R899.61	R777.31	R851.42	R768.49	R646.86	R5 601.88	R1 321.68	R11 692.96	Warning letter issued.
Ray Nkonyeni Municipality	R1 333 029.70	R959 118.74	R1 069 684.33	R378 239.45	R476 630.31	R1 930 650.85	R2 681 517.85	R596 322.85	R9 425 194.08	Received R1 225 052.92 warning letters issued and due for disconnection.
SASSA	R13 644.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R13 644.00	Current account
South African Post Office	R54.73	R1 539.15	-R843.97	R241.65	R240.55	R239.47	R1 606.93	R6 265.95	R9 344.46	Received R51 398.46
Telkom SA	R17 457.62	R9 275.37	R7 144.24	R7 549.39	R1 498.32	R7 051.48	R41 118.08	R120 850.76	R211 945.26	Building vacant disconnections issued but no one in the property.
Transnet	R83 901.07	R77 002.18	R193 270.12	R48 281.88	R42 753.12	R29 798.54	R625 305.07	R2 466 238.18	R3 566 550.16	Emailed final demand letters
Umdoni Local Municipality	R614 856.02	R894 020.41	R20 294.14	R17 133.58	R40 984.81	R2 890.53	R4 132.19	-R161 698.97	R1 432 612.71	Received R104 291.72 and statements sents for current month.
Umuziwabantu Municipality	R105 905.74	R122 402.75	R232.79	R231.46	R0.00	R0.00	R0.00	-R24 783.54	R203 989.20	Received R169 721.13 and awaiting further payments.
Umzumbe Municipality	R429.64	R427.69	R425.75	R423.79	R421.84	R1 597.67	R4 163.72	R9 353.71	R17 243.81	No response statements sent monthly.
Grand Total	R6 043 429.33	R4 759 026.68	R3 346 613.86	R1 968 254.00	R1 939 331.39	R3 175 940.11	R11 406 023.36	R19 482 815.19	R52 121 433.92	

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 - Q4 Fourth Quarter											
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	29 259	30 578	25 930	20 081	48 279	–	172 222	319 385	645 734	645 734
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	38 922	20 076	8 373	6 309	5 553	1 855	27 092	178 059	286 239	286 239
Auditor General	0800	234	41	–	–	–	201	106	–	583	583
Other	0900	2 783	2 720	1 285	2 662	494	265	8 372	50 972	69 552	69 552
Total By Customer Type	1000	71 198	53 415	35 587	29 052	54 326	2 322	207 792	548 416	1 002 107	1 002 107

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 JUNE 2025								
PROJECT NAME		**ORIGINAL BUDGET**	**ADJUSTED BUDGET**	**APRIL ACTUALS**	**MAY ACTUALS**	**JUNE 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	C0261-8/IA00092/F0002/X049/R0394/001/C		R2 296 597.39				2 705 595.09	R2 296 597.39
Furniture and Office Equipment - Acquisitions	C0004-2/IA00092/F0002/X046/R0394/001/C		R500 000.00	R29 565.22	R232 100.00	R386 840.00	386 840.00	R500 000.00
Furniture and Office Equipment (Oslo and other sites)/Acquisitions/Transfer from Operational Revenue/Administrative and Corporate Support/Whole of	C0004-13/IA06233/F0002/X046/R0394/001/C		R1 000 000.00				1 100 410.00	R1 000 000.00
Number of ICT Facilities and Infrastructure Resource projec	C0003-8/IA06193/F0002/X052/R0394/001/C		R1 500 000.00	R232 554.42	R51 748.00	R43 264.80	R461 271.78	R1 500 000.00
Malangeni Low Cost Housing Project							R0.00	R0.00
TOTAL INTERNAL CAPEX		**R0.00**	**R5 296 597.39**	**R262 119.64**	**R283 848.00**	**R430 104.80**	**R4 654 116.87**	**R5 296 597.39**
PROJECT NAME		**ORIGINAL BUDGET**		**APRIL ACTUALS**	**MAY ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
MIG								
Msikaba and Surrounds Wate Supply	C0061-32/IA01952/F0791/X147/R0524/001/W	R10 000 000.00	R7 459 132.88				R2 221 385.30	R7 459 132.88
Kwamgai and Surrounds Water Supply Scheme	C0198-30/IA01952/F0791/X148/R0524/001/W	R20 000 000.00	R12 571 341.79	R4 477 500.00			R8 682 116.82	R12 571 341.79
Umzinto Slums Clearance: Farm Isonti Low Cost Housing W	C0046-14/IA01952/F0791/X139/R0523/001/W	R19 200 000.00	R8 469 394.03	R6 532 905.29	R5 388 703.98		R15 055 213.50	R8 469 394.03
Umzinto Waste Water Treatment Works/Park Rynie Sanitat	C0044-10/IA01952/F0791/X139/R0524/001/W	R20 000 000.00	R15 000 000.00		R1 691 851.98		R10 904 962.54	R15 000 000.00
Vulamehlo Cross-Border Water Scheme	C0066-12/IA01952/F0791/X148/R0523/001/W	R10 000 000.00	R23 300 000.00	R294 839.83			R13 174 013.62	R23 300 000.00
Umzimkhulu Bulk Water Augmentation Scheme - Phase 2	C0066-10/IA01952/F0791/X148/R0524/001/W	R20 000 000.00	R36 300 000.27	R2 329 123.31	R6 145 291.01	R673 750.00	R53 392 027.93	R36 300 000.27
Kwalembe Water Supply Scheme Extension Implementation	C0066-13/IA01952/F0791/X146/R0523/001/W	R18 965 778.00	R20 306 881.97	R6 214 794.56	R6 504 826.13		R17 916 737.14	R20 306 881.97
Umdoni South Bulk Water Supply	C0195-6/IA01952/F0791/X141/R0524/001/W	R3 000 000.00	R2 483 595.12				R2 483 595.12	R2 483 595.12
Emergency Boreholes Programme - Phase 2 - Implementati	C0194-1/IA01952/F0791/X141/R0524/001/W	R20 000 000.00	R48 657 659.97	R1 316 911.28	R4 018 774.73	-R382 615.74	R46 249 709.76	R48 657 659.97
Malangeni Low Cost Housing Project		R7 567 372.00					R9 248 125.09	R0.00
Margate Extension 3 & 7 Sanitation Scheme - Ward 6	C0044-12/IA01952/F0791/X141/R0524/001/W	R22 000 000.00	R42 669 670.35	R386 579.30		R11 031 305.56	R39 710 610.58	R42 669 670.35
Mabheleni East Water Project	C0061-23/IA01952/F0791/X146/R0523/001/W		R3 529 704.64				R1 870 743.46	R3 529 704.64
Refurbishment of W & S Infrastructure for St Helens Bhobh	C0183-21/IA01952/F0791/X146/R0524/001/W		R585 041.01					R585 041.01
Repairs and Refurbishment of Umtamvuna Water Abstracti	C0183-20/IA01952/F0791/X146/R0524/001/W		R5 289 549.10					R5 289 549.10
Refurbishment And Upgrade Of Margate Storm-Damaged In	C0193-1/IA00192/F0791/X141/R0524/001/W		R32 500 000.00	R4 090 509.82	R14 641 664.11		R30 899 682.57	R32 500 000.00
UPGRADE OF UMTAMVUNA RAW WATER PUMPSTATION E	C0200-2/IA01952/F0002/X146/R0524/001/W						R1 821 862.59	R0.00
								R0.00
								R0.00
TOTAL MIG		**R170 733 150.00**	**R259 121 971.13**	**R25 643 163.39**	**R38 391 111.94**	**R11 322 439.82**	**R253 630 786.02**	**R259 121 971.13**
PROJECT NAME		**ORIGINAL BUDGET**		**APRIL ACTUALS**	**MAY ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
WSIG								
Water Pipeline Replacement Programme	C0141-20/IA06433/F0803/X146/R0394/001/W	R36 100 000.00	R35 966 866.07			R4 094 000.00	R43 712 635.70	R35 966 866.07
Dunjazane Water Pipeline	C0141-21/IA06433/F0803/X146/R0394/001/W	R13 900 000.00	R13 265 477.31			R3 929 332.57	R12 298 712.51	R13 265 477.31
KwaMadlala Water Pipeline	C0141-22/IA06433/F0803/X146/R0394/001/W	R30 000 000.00	R30 000 000.00	R4 572 563.39	R1 338 856.93	R9 738 333.08	R34 085 748.66	R30 000 000.00
Upgrade of Harding Sewer Reticulation	C0044-12/IA00152/F0803/X139/R0394/001/W	R20 000 000.00	R11 173 091.63		R2 792 940.56		R3 475 216.04	R11 173 091.63
Non-Revenue Water	C0198-18/IA01952/F0803/X148/R0394/001/W		R9 594 564.99					R9 594 564.99
TOTAL WSIG		**R100 000 000.00**	**R100 000 000.00**	**R4 572 563.39**	**R4 131 797.49**	**R17 761 665.65**	**R93 572 312.91**	**R100 000 000.00**
PROJECT NAME								
RBIG								
CwabeniBulk Water Supply Scheme	C0195-7/IA06373/F0798/X146/R0394/001/W ACQ		R20 772 230.00			R1 530 296.00	15 466 299.72	R20 772 230.00
TOTAL RBIG			**R20 772 230.00**			**R1 530 296.00**	**R13 936 003.72**	**R20 772 230.00**
PROJECT NAME		**ORIGINAL BUDGET**		**APRIL ACTUALS**	**MAY ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
G46247 - MUNICIPAL DISASTER RESPONSE GRANT	C0061-64/IA06433/F09680/X146/R0394/001/W		R15 500 000.00	R1 335 016.61	R960 193.00	R6 619 025.42	R13 583 508.42	R15 500 000.00
TOTAL MDRG			**R15 500 000.00**	**1 335 016.61**	**960 193.00**	**6 619 025.42**	**13 583 508.42**	**R15 500 000.00**
TOTAL CAPITAL EXPENDITURE		**R270 733 150.00**	**R400 690 798.52**	**R31 812 863.03**	**R43 766 950.43**	**R37 663 531.69**	**R400 690 791.00**	**R400 690 791.00**

The above table gives details of the year-to-date actual capital expenditure against the budget. The actual capital expenditure for the financial year to date amounted to R400.6 million relating to MIG, WSIG, RBIG and INTERNAL FUNDED PROJECT, against the year-to-date budget of R400.6 million, resulting to an unfavorable in no variance.

8. INVESTMENT PORTFOLIO

UGU DISTRICT MUNICIPALITY									
INVESTMENT REGISTER: 30 JUNE 2025									
NO	BANK NAME	ACCOUNT NUMBER	ACCOUNT TYPE	OPENING BALANCE - 31 MAY 2025	MONTHLY CAPITAL INVESTMENT	MONTHLY CAPITAL WITHDRAWN	MONTHLY INTEREST EARNED	MONTHLY INTEREST WITHDRAWN	CLOSING BALANCE - 30 JUNE 2025
1	FNB	74761972882	CAPITAL	R0.00					R0.00
			INT ACC-8.89%	R0.00					R0.00
2	FNB CALL	62228266335	CAPITAL	R169 663.35					R169 663.35
			INT -	R0.00			R959.87		R959.87
3	NEDBANK	7648552728	CAPITAL	R0.00					R0.00
			INT ACC-9%	R0.00					R0.00
4	STANDARD MIG CALL	058905324-041	MIG CALL STD	R2 911.30	R9.99				R2 921.29
			INT-4.80%	R9.99			R9.12	R9.99	R9.12
5	STANDARD	058905324-045	CAPITAL	R15 209 948.63		R15 209 948.63			R0.00
			INT-9.20%	R0.00			R58 571.08	R58 571.08	R0.00
6	ABSA CALL	2081188843 + 2081187889	CAPITAL	R4 329 064.37	R906 253.76	R5 200 000.00			R35 318.13
			INT-9.53%	R679 490.83				R679 490.83	R0.00
7	STD CALL	058905324-042	CAPITAL	R34 458.32	R226.28				R34 684.60
			INT-9.20%	R118.29				R118.29	R0.00
	ABSA INVEST	2081523754.00	CAPITAL	R0.00					R0.00
			INTEREST- 8.95%	0.00					R0.00
8	GENERAL ACCOUNT	053299787	INTEREST-4.8%	R0.00					R0.00
			TOTAL	R20 425 665.08	R906 490.03	R20 409 948.63	R59 540.07	R738 190.19	R243 556.36

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 JUNE 2025								
NO.	DETAILS	BALANCE AS AT 1 JULY 2024	TOTAL INCOME 30 JUNE 2025	TOTAL EXP 30 JUNE 2025	BALANCE AS AT 30 JUNE 2025	TOTAL % SPENT AS AT 30 JUNE 2025	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	-R1 900 000.00	R1 900 000.00	R0.00	100.00%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	-R1 197 036.07	-R2 092 000.00	R3 289 036.07	R0.00	100.00%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R2 864 000.00	R2 864 000.00	R0.00	100.00%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R115 000 000.00	R115 000 000.00	R0.00	100.00%	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	R15 500 000.00	R0.00	100.00%	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 351 250.00	-R840 848.58	61.64%	GM: IED	EDTEA
A10	Regional Bulk Infrastructure Grant	R0.00	-R17 786 244.68	R17 786 244.68	R0.00	100.00%	GM: IED	EDTEA
A11	Mig Projects	-R7 500 000.00	-R267 246 000.00	R274 746 000.00	R0.00	100.00%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R667 211 000.00	R667 211 000.00	R0.00	100.00%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	-R11 487 399.20	-R1 090 599 244.68	R1 100 245 795.30	-R1 840 848.58			

6.9.1. Transfers and Grants Receipts

The total grants received for the financial year to date amounted to R1 102 086 643.88 as per the Table/ Schedule above, and the expenditure to-date is R1 100 245 795.30 which is 99.83%.

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 900 000.00. The spending of the Grant is 100%

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 R267 246 000, R7 500 000 was the opening balance and at the end of March R267 246 000 had been received and R274 746 000.00 was spent by the end of June. The spending of the Grant is 100% against the allocation to date.

6.9.3.3. Water Services Infrastructure Grant (WSIG)

The gazetted amount is R 100 000 000, an additional R15 000 000.00 was received in March and at the end of March the total amount of R115 000 000 was received and R115 000 000.00 was spent by the end of June. The spending of the Grant is 100% 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 June is R2 864 000.00. We received R2 864 000 from the National Treasury in February 2025. The spending of the Grant is 100% against the allocation to date.
- Rural Roads Asset Management Systems Grant gazetted amount R2 988 000, 1 197 036 .07 was rolled over from the previous financial year and R2 092 000 was received in October. The expenditure as at the end of June 2025 is R3 289 036.07 The spending of the Grant is 100% 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 June 2025 is R15 500 000 which is 100%.

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, only R7 901.42 was spent in 2023/2024 financial year and R1 192 098.58 was the opening balance for 2024/2025 financial year an additional R1 000 000 was received in January 2025. The expenditure is sitting at R1 351 250, which is 61.64% 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 and an additional R1 759 840.00 was received in June, the expenditure to date is R117 786 244.68 which is 100%.

6.10 SALARIES EXPENDITURE DETAILS

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

Summary of Employee and Councillor remuneration R thousands	Ref	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 968	10 870	10 870	861	10 011	10 870	(860)	-8%	10 870
Pension and UIF Contributions		–	324	324	–	–	324	(324)	-100%	324
Medical Aid Contributions		–	120	120	–	–	120	(120)	-100%	120
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		30	365	365	10	17	365	(348)	-95%	365
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 100	2 685	2 685	280	3 206	2 685	522	19%	2 685
Sub Total - Councillors		13 098	14 364	14 364	1 151	13 234	14 364	(1 130)	-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	–	–	4 383	(4 383)	-100%	4 383
Pension and UIF Contributions		12	123	123	–	–	123	(123)	-100%	123
Medical Aid Contributions		12	13	43	–	–	43	(43)	-100%	13
Overtime		9	–	–	–	–	–	–		–
Performance Bonus		108	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	628	628	–	–	628	(628)	-100%	628
Cellphone Allowance		–	155	155	–	–	155	(155)	-100%	155
Housing Allowances		–	121	121	–	–	121	(121)	-100%	121
Other benefits and allowances		–	–	100	–	–	100	(100)	-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	–	–	5 554	(5 554)	-100%	5 424
% increase	4		2193.5%	2248.5%						2193.5%
Other Municipal Staff										
Basic Salaries and Wages		309 543	142 131	145 724	29 900	348 989	145 724	203 265	139%	142 131
Pension and UIF Contributions		53 682	46 341	46 341	5 493	63 343	46 341	17 002	37%	46 341
Medical Aid Contributions		20 573	17 660	17 660	2 252	25 891	17 660	8 232	47%	17 660
Overtime		61 949	7 735	7 735	6 803	52 308	7 735	44 574	576%	7 735
Performance Bonus		25 817	8 614	8 614	858	26 965	8 614	18 351	213%	8 614
Motor Vehicle Allowance		12 325	9 890	9 890	1 310	15 076	9 890	5 186	52%	9 890
Cellphone Allowance		3 094	3 267	3 267	296	3 481	3 267	214	7%	3 267
Housing Allowances		1 439	1 998	1 998	128	1 512	1 998	(486)	-24%	1 998
Other benefits and allowances		32 048	34 686	34 686	1 167	11 842	34 686	(22 844)	-66%	34 686
Payments in lieu of leave		7 890	6 996	6 996	366	7 788	6 996	792	11%	6 996
Long service awards		2 274	2 480	2 480	421	3 244	2 480	765	31%	2 480
Post-retirement benefit obligations	2	5 628	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		3 838	6 606	6 606	329	2 530	6 606	(4 076)	-62%	6 606
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		540 100	288 404	291 997	49 321	562 971	291 997	270 974	93%	288 404
% increase	4		-46.6%	-45.9%						-46.6%
Total Parent Municipality		553 434	308 191	311 915	50 471	576 205	311 915	264 290	85%	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	50 471	576 205	311 915	264 290	85%	308 191
% increase	4		-44.3%	-43.6%						-44.3%
TOTAL MANAGERS AND STAFF		540 336	293 827	297 551	49 321	562 971	297 551	265 420	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										
LOANS REGISTER 30 JUNE 2025										
DETAILS	PURPOSE OF THE LOAN	INTEREST %	REDEEMABLE	CLOSING BALANCE - 31 MAY 2025	CURRENT RECEIPTS	MONTHLY INTEREST CHARGED	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE -30 JUNE 2025
Development Bank of SA	uMzimkhulu Augmentation - Infrastructure	5%	2029/06/30	R20 826 400.85	R0.00	R79 365.78	R1 130 264.55	R79 365.78	R356 497.73	R20 469 903.12
			TOTAL	R20 826 400.85	R0.00	R79 365.78	R1 130 264.55	R79 365.78	R356 497.73	R20 469 903.12

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 R20 469 903.12 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 - Q4 Fourth Quarter

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.1%	27.5%	27.5%	2.3%	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%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		40.9%	-4.9%	13.8%	38.6%	-4.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	19.9%	-228.1%	286.8%	33.7%	-228.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.9%	-185.9%	252.0%	-4.7%	-185.9%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		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%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		41.9%	21.3%	21.4%	40.2%	21.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		10.0%	3.7%	3.8%	3.9%	3.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		21.4%	17.1%	17.0%	3.5%	1.4%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

<u>References</u>

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

2. Material variances to be explained.

<u>Calculations</u>							
Financial liabilities			31 361	149 014	148 214	27 048	
Total Assets			3 963 028	4 672 736	4 864 224	4 327 512	4 672 736
Employee related costs			540 336	293 827	297 551	562 971	293 827
Repairs & Maintenance			128 686	50 830	52 989	54 275	50 830
Interest (finance charges)			27 239	4 846	5 080	48 284	4 846
Principal paid							
Depreciation			248 736	230 780	230 780		14 364
Operating expenditure			2 432 372	857 793	856 277	2 119 320	857 793
Total Capital Expenditure			199 194	270 733	400 691	37 664	379 377
Borrowed funding for capital							
Debt			1 052 466	(238 967)	568 301	1 097 547	(238 967)
Equity			2 574 487	4 913 840	4 124 560	2 841 949	4 913 840
Reserves and funds							
Borrowing			31 361	149 014	148 214	27 048	149 014
Current assets			266 493	993 350	1 054 881	484 983	993 350
Current liabilities			1 338 867	(435 493)	367 759	1 440 203	(435 493)
Monetary assets			12 351	809 421	926 595	(67 797)	809 421
Total Revenue (excluding capital transfers and contributions)			1 288 172	1 376 340	1 390 216	1 398 812	1 376 340
Transfers and subsidies - Operational			648 244				
Transfers and subsidies - capital (monetary allocations)			407 160	270 733	379 894	404 766	270 733
Debt service payments			80 505	26 066	26 066		(4 799)
Outstanding debtors (receivables)			134 982				
Annual services revenue			540 300	591 976	582 886	51 762	602 234
Cash + investments	Including LT investments		12 351	809 421	926 595	(67 796)	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 June 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 0.34:1 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 June 2025, the current ratio of the municipality is 0.34:1 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 0.06 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 June 2025 is as follows: -

- To total debt: 51%
- To monthly billings: 60 %

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:

Collection ratio				
Monthly billings				
Month	**Receipts**	**Monthly billings**	**Monthly Collection rate**	**Cumulative Collection rate**
Jul-24	R31 950 918.16	R54 143 543.21	59%	59.00%
Aug-24	R35 910 995.32	R59 243 172.70	61%	59.81%
Sept-24	R34 889 875.16	R55 834 230.94	62%	60.71%
Oct-24	R39 655 839.74	R55 547 164.01	71%	63.38%
Nov-24	R33 409 174.43	R56 718 002.59	59%	62.48%
Dec-24	R30 231 234.58	R56 981 149.64	53%	60.91%
Jan-25	R38 186 304.54	R62 932 452.97	61%	60.88%
Feb-25	R35 027 450.85	R62 030 758.51	56%	60.33%
Mar-25	R35 924 263.06	R61 518 176.27	58%	60.11%
Apr-25	R37 553 249.60	R55 452 250.34	68%	60.87%
May-25	R38 864 518.43	R56 880 001.01	68%	61.55%
Jun-25	R35 512 127.04	R59 012 048.51	60%	61.44%

Kindly refer to paragraph 6.5 above.

Amnesty Listing - 01 September 2021 to 30 June 2025						
	Amnesty		Waiver of interest and penalties		Total written off	Collections 2024/2025
	Amount written off	Number of beneficiaries	Amount written off	Number of beneficiaries		
Balance b/f	R15 557 025.65	1442	R1 281 298.66	382		
Jul-24	R654 581.42	42	R173 005.80	28	R827 587.22	R2 021 261.46
Aug-24	R627 519.30	35	R38 037.85	12	R665 557.15	R1 070 688.93
Sept-24	R816 316.25	26	R97 241.98	27	R913 558.23	R1 592 871.84
Oct-24	R1 313 540.25	34	R250 361.75	80	R1 563 902.00	R10 813 798.60
Nov-24	R406 004.83	20	R94 607.55	24	R500 612.38	R795 296.44
Dec-24	R104 911.91	12	R15 959.94	5	R120 871.85	R351 062.21
Jan-25	R61 816.53	4	R31 009.88	9	R92 826.41	R880 734.96
Feb-25	R221 318.57	20	R122 044.44	25	R343 363.01	R1 546 712.89
Mar-25	R301 320.29	16	R38 542.45	72	R339 862.74	R565 907.46
Apr-25	R1 424 767.12	19	R95 701.23	18	R1 520 468.35	R3 602 504.18
May-25	R1 814 666.34	19	R81 764.03	18	R1 896 430.37	R3 609 313.43
Jun-25	R122 800.81	16	R22 860.15	1	R145 660.96	R455 328.88
	R23 426 589.27	**1705**	**R2 342 435.71**	**701**	**R8 930 700.67**	**R27 305 481.28**

7. MAIN TABLES

7.1 SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

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	591 976	582 886	51 762	602 234	582 886	19 349	3%	591 976
Investment revenue	8 946	–	–	–	–	–	–		–
Transfers and subsidies - Operational	8 946	13 033	13 033	692	10 339	13 033	(2 694)	-21%	13 033
Other own revenue	729 979	771 330	794 298	20 932	803 602	794 298	9 304	1%	–
Total Revenue (excluding capital transfers and contributions)	1 288 172	1 376 340	1 390 216	73 386	1 416 176	1 390 216	25 959	2%	1 376 340
Employee costs	540 336	293 827	297 551	49 321	562 971	297 551	265 420		293 827
Remuneration of Councillors	13 098	14 364	14 364	1 151	13 234	14 364	(1 130)		14 364
Depreciation and amortisation	248 736	230 780	230 780	19 520	233 382	230 780	2 602		230 780
Interest	27 239	4 846	5 080	4 625	48 284	5 080	43 204		4 846
Inventory consumed and bulk purchases	174 411	64 687	64 687	23 945	247 389	64 687	182 701		64 687
Transfers and subsidies	23 313	–	–	–	–	–	–		–
Other expenditure	1 405 239	249 288	243 814	44 477	433 376	244 768	188 609	77%	249 288
Total Expenditure	2 432 372	857 793	856 277	143 039	1 538 636	857 230	681 406	79%	857 793
Surplus/(Deficit)	(1 144 200)	518 546	533 939	(69 653)	(122 460)	532 986	(655 446)	-123%	518 546
Transfers and subsidies - capital (monetary allocations)	407 160	270 733	379 894	29 568	379 894	379 894	–		270 733
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(737 040)	789 279	913 833	(40 084)	257 434	912 880	(655 446)	-72%	789 279
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(737 040)	789 279	913 833	(40 084)	257 434	912 880	(655 446)	-72%	789 279
Capital expenditure & funds sources									
Capital expenditure	199 194	270 733	400 691	37 664	400 691	400 691	–		270 733
Capital transfers recognised	(40 496)	270 733	395 394	37 233	395 394	395 394	–		270 733
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	239 691	–	5 297	430	5 297	5 297	–		–
Total sources of capital funds	199 194	270 733	400 691	37 664	400 691	400 691	–		270 733
Financial position									
Total current assets	266 493	993 350	1 054 881		484 983				993 350
Total non current assets	3 696 534	3 679 385	3 809 343		3 842 530				3 679 385
Total current liabilities	1 338 867	(435 493)	367 759		1 440 203				(435 493)
Total non current liabilities	49 674	194 389	193 589		45 361				194 389
Community wealth/Equity	2 574 487	4 913 840	4 124 560		2 841 949				4 913 840
Cash flows									
Net cash from (used) operating	(2 260 283)	1 107 772	1 317 270	149 929	1 341 640	1 197 217	(144 423)	-12%	1 107 772
Net cash from (used) investing	8 621 059	(311 343)	(402 066)	(37 664)	379 377	(402 066)	(781 443)	194%	(311 343)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	6 660 390	783 342	902 117	–	1 733 012	782 064	(950 949)	-122%	–
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	63 320	47 524	46 248	40 743	40 132	40 365	207 198	1 200 983	1 686 514
Creditors Age Analysis									
Total Creditors	71 198	53 415	35 587	29 052	54 326	2 322	207 792	548 416	1 002 107

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) - Q4 Fourth Quarter

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	449 432	440 342	39 901	462 520	440 342	22 178	5%	449 432
Service charges - Waste Water Management		120 950	142 544	142 544	11 861	139 714	142 544	(2 830)	-2%	142 544
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		5 905	2 983	2 983	2 718	5 474	2 983	2 491	84%	2 983
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		71 559	76 939	76 939	7 701	83 644	76 939	6 706	9%	76 939
Interest from Current and Non Current Assets		8 946	13 033	13 033	692	10 339	13 033	(2 694)	-21%	13 033
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 755	1 822	1 822	183	2 114	1 822	292	16%	1 822
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		4 261	2 480	2 480	278	2 296	2 480	(184)	-7%	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	10 052	710 074	710 074	–		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	1 376 340	1 390 216	73 386	1 416 176	1 390 216	25 959	2%	1 376 340
Expenditure By Type										
Employee related costs		540 336	293 827	297 551	49 321	562 971	297 551	265 420	89%	293 827
Remuneration of councillors		13 098	14 364	14 364	1 151	13 234	14 364	(1 130)	-8%	14 364
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		174 411	64 687	64 687	23 945	247 389	64 687	182 701	282%	64 687
Debt impairment		271 165	27 226	27 226	2 269	27 226	27 226	0	0%	27 226
Depreciation and amortisation		248 736	230 780	230 780	19 520	233 382	230 780	2 602	1%	230 780
Interest		27 239	4 846	5 080	4 625	48 284	5 080	43 204	850%	4 846
Contracted services		315 551	122 896	121 586	22 014	158 740	123 965	34 775	28%	122 896
Transfers and subsidies		23 313	–	–	–	–	–	–		–
Irrecoverable debts written off		582 953	–	–	146	9 016	–	9 016		–
Operational costs		256 021	99 166	95 002	20 048	238 385	93 576	144 809	155%	99 166
Losses on Disposal of Assets		(20 433)	–	–	–	–	–	–		–
Other Losses		(18)	–	–	0	8	–	8		–
Total Expenditure		2 432 372	857 793	856 277	143 039	1 538 636	857 230	681 406	79%	857 793
Surplus/(Deficit)		(1 144 200)	518 546	533 939	(69 653)	(122 460)	532 986	(655 446)	(0)	518 546
Transfers and subsidies - capital (monetary allocations)		407 160	270 733	379 894	29 568	379 894	379 894	–		270 733
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(737 040)	789 279	913 833	(40 084)	257 434	912 880			789 279
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		(737 040)	789 279	913 833	(40 084)	257 434	912 880			789 279
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		(737 040)	789 279	913 833	(40 084)	257 434	912 880			789 279
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		(737 040)	789 279	913 833	(40 084)	257 434	912 880			789 279

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) - Q4 Fourth Quarter

Vote 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									
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	430	5 297	5 297			–
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	26 585	234 441	234 441	–		158 966
Vote 14 - Waste Water Management		61 493	111 767	160 953	10 649	160 953	160 953	–		111 767
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	199 194	270 733	400 691	37 664	400 691	400 691	–		270 733
Total Capital Expenditure		199 194	270 733	400 691	37 664	400 691	400 691	–		270 733
Capital Expenditure - Functional Classification										
Governance and administration		(31 464)	–	5 297	430	5 297	5 297	–		–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		(31 464)	–	5 297	430	5 297	5 297	–		–
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	37 233	395 394	395 394	–		270 733
Energy sources		–	–	–	–	–	–	–		–
Water management		178 145	158 966	234 441	26 585	234 441	234 441	–		158 966
Waste water management		61 493	111 767	160 953	10 649	160 953	160 953	–		111 767
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	199 194	270 733	400 691	37 664	400 691	400 691	–		270 733
Funded by:										
National Government		(40 496)	270 733	395 394	37 233	395 394	395 394	–		270 733
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Transfers recognised - capital		(40 496)	270 733	395 394	37 233	395 394	395 394	–		270 733
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		239 691	–	5 297	430	5 297	5 297	–		–
Total Capital Funding		199 194	270 733	400 691	37 664	400 691	400 691	–		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 - Q4 Fourth Quarter						
Description	Ref	2023/24	Budget Year 2024/25			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		12 351	809 421	926 595	(67 797)	809 421
Trade and other receivables from exchange transactions		120 023	210 198	210 198	382 211	210 198
Receivables from non-exchange transactions		11 877	9 470	9 470	29 729	9 470
Current portion of non-current receivables		2 566	66	66	2 415	66
Inventory		14 067	(6 761)	(6 761)	12 307	(6 761)
VAT		104 815	(29 042)	(84 686)	125 849	(29 042)
Other current assets		794	–	–	268	–
Total current assets		266 493	993 350	1 054 881	484 983	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	3 809 749	3 639 127
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 368	6 678	6 678	2 659	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	3 842 530	3 679 385
TOTAL ASSETS		3 963 028	4 672 736	4 864 224	4 327 512	4 672 736
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		115 501	–	–	115 712	–
Consumer deposits		22 698	–	–	23 274	–
Trade and other payables from exchange transactions		875 724	(433 356)	374 713	931 787	(433 356)
Trade and other payables from non-exchange transactions		11 567	–	–	4 687	–
Provision		100 828	6 954	(6 954)	106 784	6 954
VAT		212 548	(9 091)	–	257 959	(9 091)
Other current liabilities		–	–	–	–	–
Total current liabilities		1 338 867	(435 493)	367 759	1 440 203	(435 493)
Non current liabilities						
Financial liabilities		31 361	149 014	148 214	27 048	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	45 361	194 389
TOTAL LIABILITIES		1 388 541	(241 104)	561 347	1 485 564	(241 104)
NET ASSETS	2	2 574 487	4 913 840	4 302 877	2 841 949	4 913 840
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 574 487	4 913 840	4 124 560	2 841 949	4 913 840
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	2 574 487	4 913 840	4 124 560	2 841 949	4 913 840

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

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS								
AS AT 30 JUNE 2025								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R15 745 833.99	R7 650 959.01	R8 752 023.38	R6 060 151.33	R5 806 703.86	R5 525 316.78	R179 650 947.34	R229 191 935.69
Departmental Account	R6 043 429.33	R4 759 026.68	R3 346 613.86	R1 968 254.00	R1 939 331.39	R3 175 940.11	R30 888 838.57	R52 121 433.94
Private Individual	R43 409 811.44	R36 734 524.64	R35 181 518.28	R33 180 716.15	R32 511 325.82	R32 729 520.65	R1 206 614 572.65	R1 420 361 989.63
Ugu District Municipality	-R14 420.01	-R227 120.78	-R122 191.81	-R187 785.76	-R122 401.46	-R58 092.25	-R8 523.43	-R740 535.50
Total	R65 184 654.75	R48 917 389.55	R47 157 963.71	R41 021 335.72	R40 134 959.61	R41 372 685.29	R1 417 145 835.13	R1 700 934 823.76

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 - Q4 Fourth Quarter											
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	29 259	30 578	25 930	20 081	48 279	–	172 222	319 385	645 734	645 734
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	38 922	20 076	8 373	6 309	5 553	1 855	27 092	178 059	286 239	286 239
Auditor General	0800	234	41	–	–	–	201	106	–	583	583
Other	0900	2 783	2 720	1 285	2 662	494	265	8 372	50 972	69 552	69 552
Total By Customer Type	1000	71 198	53 415	35 587	29 052	54 326	2 322	207 792	548 416	1 002 107	1 002 107

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

3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth Quarter															
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Interest earned	Closing Balance
R thousands		Yrs/Months													
Municipality															
FNB	74761972882									–					–
										–					–
FNB CALL	62228266335									170					170
										–				1	1
NEDBANK	7648552728									–					–
										–					–
STANDARD BANK MIG CALL	058905324-041									3			0		3
										0	0			0	0
STANDARD BANK	058905324-045									–					–
										–					–
ABSA CALL	2081188843 + 2081187889									4 329		5 200	906		35
										679	679				–
STANDARD BANK CALL	058905324-042									34			0		35
										0	0				–
ABSA INVEST	2081523754									–					–
										–					–
STANDARD BANK	058905324-051									15 210		15 210			–
										–					–
GENERAL ACCOUNT	53299787									–					–
															–
															–
															–
															–
															–
															–
Municipality sub-total										20 426		20 410	906		244

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

4. ALLOCATION AND GRANTS RECEIPTS AND EXPENDITURE

UGU DISTRICT MUNICIPALITY								
GRANTS REGISTER 30 JUNE 2025								
NO.	DETAILS	BALANCE AS AT 1 JULY 2024	TOTAL INCOME 30 JUNE 2025	TOTAL EXP 30 JUNE 2025	BALANCE AS AT 30 JUNE 2025	TOTAL % SPENT AS AT 30 JUNE 2025	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	-R1 900 000.00	R1 900 000.00	R0.00	100.00%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	-R1 197 036.07	-R2 092 000.00	R3 289 036.07	R0.00	100.00%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R2 864 000.00	R2 864 000.00	R0.00	100.00%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R115 000 000.00	R115 000 000.00	R0.00	100.00%	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	R15 500 000.00	R0.00	100.00%	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 351 250.00	-R840 848.58	61.64%	GM: IED	EDTEA
A10	Regional Bulk Infrastructure Grant	R0.00	-R17 786 244.68	R17 786 244.68	R0.00	100.00%	GM: IED	EDTEA
A11	Mig Projects	-R7 500 000.00	-R267 246 000.00	R274 746 000.00	R0.00	100.00%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R667 211 000.00	R667 211 000.00	R0.00	100.00%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	-R11 487 399.20	-R1 090 599 244.68	R1 100 245 795.30	-R1 840 848.58			

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 - Q4 Fourth Quarter

Summary of Employee and Councillor remuneration R thousands	Ref	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 968	10 870	10 870	861	10 011	10 870	(860)	-8%	10 870
Pension and UIF Contributions		–	324	324	–	–	324	(324)	-100%	324
Medical Aid Contributions		–	120	120	–	–	120	(120)	-100%	120
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		30	365	365	10	17	365	(348)	-95%	365
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 100	2 685	2 685	280	3 206	2 685	522	19%	2 685
Sub Total - Councillors		13 098	14 364	14 364	1 151	13 234	14 364	(1 130)	-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	–	–	4 383	(4 383)	-100%	4 383
Pension and UIF Contributions		12	123	123	–	–	123	(123)	-100%	123
Medical Aid Contributions		12	13	43	–	–	43	(43)	-100%	13
Overtime		9	–	–	–	–	–	–		–
Performance Bonus		108	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	628	628	–	–	628	(628)	-100%	628
Cellphone Allowance		–	155	155	–	–	155	(155)	-100%	155
Housing Allowances		–	121	121	–	–	121	(121)	-100%	121
Other benefits and allowances		–	–	100	–	–	100	(100)	-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	–	–	5 554	(5 554)	-100%	5 424
% increase	4		2193.5%	2248.5%						2193.5%
Other Municipal Staff										
Basic Salaries and Wages		309 543	142 131	145 724	29 900	348 989	145 724	203 265	139%	142 131
Pension and UIF Contributions		53 682	46 341	46 341	5 493	63 343	46 341	17 002	37%	46 341
Medical Aid Contributions		20 573	17 660	17 660	2 252	25 891	17 660	8 232	47%	17 660
Overtime		61 949	7 735	7 735	6 803	52 308	7 735	44 574	576%	7 735
Performance Bonus		25 817	8 614	8 614	858	26 965	8 614	18 351	213%	8 614
Motor Vehicle Allowance		12 325	9 890	9 890	1 310	15 076	9 890	5 186	52%	9 890
Cellphone Allowance		3 094	3 267	3 267	296	3 481	3 267	214	7%	3 267
Housing Allowances		1 439	1 998	1 998	128	1 512	1 998	(486)	-24%	1 998
Other benefits and allowances		32 048	34 686	34 686	1 167	11 842	34 686	(22 844)	-66%	34 686
Payments in lieu of leave		7 890	6 996	6 996	366	7 788	6 996	792	11%	6 996
Long service awards		2 274	2 480	2 480	421	3 244	2 480	765	31%	2 480
Post-retirement benefit obligations	2	5 628	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		3 838	6 606	6 606	329	2 530	6 606	(4 076)	-62%	6 606
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		540 100	288 404	291 997	49 321	562 971	291 997	270 974	93%	288 404
% increase	4		-46.6%	-45.9%						-46.6%
Total Parent Municipality		553 434	308 191	311 915	50 471	576 205	311 915	264 290	85%	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	50 471	576 205	311 915	264 290	85%	308 191
% increase	4		-44.3%	-43.6%						-44.3%
TOTAL MANAGERS AND STAFF		540 336	293 827	297 551	49 321	562 971	297 551	265 420	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 - Q4 Fourth Quarter

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										
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 - Q4 Fourth Quarter

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) - Q4 Fourth Quarter

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	430	5 297	5 297			–
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	26 585	234 441	234 441	–		158 966
Vote 14 - Waste Water Management		61 493	111 767	160 953	10 649	160 953	160 953	–		111 767
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	199 194	270 733	400 691	37 664	400 691	400 691	–		270 733
Total Capital Expenditure		199 194	270 733	400 691	37 664	400 691	400 691	–		270 733
Capital Expenditure - Functional Classification										
Governance and administration		(31 464)	–	5 297	430	5 297	5 297	–		–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		(31 464)	–	5 297	430	5 297	5 297	–		–
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	37 233	395 394	395 394	–		270 733
Energy sources		–	–	–	–	–	–	–		–
Water management		178 145	158 966	234 441	26 585	234 441	234 441	–		158 966
Waste water management		61 493	111 767	160 953	10 649	160 953	160 953	–		111 767
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	199 194	270 733	400 691	37 664	400 691	400 691	–		270 733
Funded by:										
National Government		(40 496)	270 733	395 394	37 233	395 394	395 394	–		270 733
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Transfers recognised - capital		(40 496)	270 733	395 394	37 233	395 394	395 394	–		270 733
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		239 691	–	5 297	430	5 297	5 297	–		–
Total Capital Funding		199 194	270 733	400 691	37 664	400 691	400 691	–		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. WITHDRAWALS REPORT

DC21_BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/04/2025 to 30/06/2025

NAME OF MUNICIPALITY: UGU DM- DC21

Date	Payee	Amount in R'000	Description and Purpose	Authorised by (name)
1. Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26(4) when a municipality has failed to approve a budget by 30 June				
	N/A			
2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29(1):				
	N/A			
3. Section 11(d) -Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4):				
	N/A			
4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including (i) money collected by the municipality on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the municipality for that person or organ of state:				
	Various service Providers	R710 597.52		
5. Section 11(f) - Refund money incorrectly paid into a bank account:				
	Various Customers	R592 503.96	Payments made in error to the Municipality account- refunded	
6. Section 11(g) - Refund guarantees, sureties and security deposits:				
	N/A			
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13:				
	Banks	R0.00		
8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31:				
	N/A			
9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.				
	N/A			

DISTRIBUTION	
1. Did the Accounting Officer table in Council a consolidated report of all withdrawals within 30 days after the end of the quarter;	YES / NO
2. Date the consolidated report was tabled; and	DATE : 24 / 07 /2025
3. Was the copy of the consolidated report of all withdrawals submitted to the Auditor General	YES / NO

CHIEF FINANCIAL OFFICER

MUNICIPAL MANAGER

Instructions for completing this report:

The Accounting Officer must include information motivating the non-budgeted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space.

This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

Withdrawals that must be reported each quarter:

Distribution:

1. Table this report in a full council meeting, including additional motivation on action taken to rectify, within 30 days after the end of each quarter (section 11(4))
2. Submit a copy to the relevant National Treasury, Provincial Treasury and the Auditor-General

11. MANAGER'S QUALITY CERTIFICATE

Ugu District Municipality

Quality Certificate

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

(name of municipality),hereby certify that-

(mark as appropriate)

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

for the month of **June 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 ____________________

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: Q4 Fourth Quarter

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 - Q4 Fourth Quarter

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	591 976	582 886	51 762	602 234	582 886	19 349	3%	591 976
Investment revenue	8 946	–	–	–	–	–	–		–
Transfers and subsidies - Operational	8 946	13 033	13 033	692	10 339	13 033	(2 694)	-21%	13 033
Other own revenue	729 979	771 330	794 298	20 932	803 602	794 298	9 304	1%	–
Total Revenue (excluding capital transfers and contributions)	1 288 172	1 376 340	1 390 216	73 386	1 416 176	1 390 216	25 959	2%	1 376 340
Employee costs	540 336	293 827	297 551	49 321	562 971	297 551	265 420		293 827
Remuneration of Councillors	13 098	14 364	14 364	1 151	13 234	14 364	(1 130)		14 364
Depreciation and amortisation	248 736	230 780	230 780	19 520	233 382	230 780	2 602		230 780
Interest	27 239	4 846	5 080	4 625	48 284	5 080	43 204		4 846
Inventory consumed and bulk purchases	174 411	64 687	64 687	23 945	247 389	64 687	182 701		64 687
Transfers and subsidies	23 313	–	–	–	–	–	–		–
Other expenditure	1 405 239	249 288	243 814	44 477	433 376	244 768	188 609	77%	249 288
Total Expenditure	2 432 372	857 793	856 277	143 039	1 538 636	857 230	681 406	79%	857 793
Surplus/(Deficit)	(1 144 200)	518 546	533 939	(69 653)	(122 460)	532 986	(655 446)	-123%	518 546
Transfers and subsidies - capital (monetary	407 160	270 733	379 894	29 568	379 894	379 894	–		270 733
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(737 040)	789 279	913 833	(40 084)	257 434	912 880	(655 446)	-72%	789 279
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(737 040)	789 279	913 833	(40 084)	257 434	912 880	(655 446)	-72%	789 279
Capital expenditure & funds sources									
Capital expenditure	199 194	270 733	400 691	37 664	400 691	400 691	–		270 733
Capital transfers recognised	(40 496)	270 733	395 394	37 233	395 394	395 394	–		270 733
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	239 691	–	5 297	430	5 297	5 297	–		–
Total sources of capital funds	199 194	270 733	400 691	37 664	400 691	400 691	–		270 733
Financial position									
Total current assets	266 493	993 350	1 054 881		484 983				993 350
Total non current assets	3 696 534	3 679 385	3 809 343		3 842 530				3 679 385
Total current liabilities	1 338 867	(435 493)	367 759		1 440 203				(435 493)
Total non current liabilities	49 674	194 389	193 589		45 361				194 389
Community wealth/Equity	2 574 487	4 913 840	4 124 560		2 841 949				4 913 840
Cash flows									
Net cash from (used) operating	(2 260 283)	1 107 772	1 317 270	149 929	1 341 640	1 197 217	(144 423)	-12%	1 107 772
Net cash from (used) investing	8 621 059	(311 343)	(402 066)	(37 664)	379 377	(402 066)	(781 443)	194%	(311 343)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	6 660 390	783 342	902 117	–	1 733 012	782 064	(950 949)	-122%	–
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	63 320	47 524	46 248	40 743	40 132	40 365	207 198	1 200 983	1 686 514
Creditors Age Analysis									
Total Creditors	71 198	53 415	35 587	29 052	54 326	2 322	207 792	548 416	1 002 107

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

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	29 837	890 056	692 938	197 118	28%	677 438
Executive and council		3 606	2 864	2 864	385	2 864	2 864	–		2 864
Finance and administration		826 910	674 574	690 074	29 452	887 192	690 074	197 118	29%	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	975	7 698	4 612	3 086	67%	1 822
Planning and development		6 798	1 822	2 420	705	6 347	2 420	3 927	162%	1 822
Road transport		–	–	–	–	–	–	–		–
Environmental protection		40	–	2 192	270	1 351	2 192	(841)	-38%	–
Trading services		857 978	967 813	1 072 560	72 143	905 824	1 072 560	(166 737)	-16%	967 813
Energy sources		–	–	–	–	–	–	–		–
Water management		737 658	825 269	930 017	60 282	767 900	930 017	(162 116)	-17%	825 269
Waste water management		120 320	142 544	142 544	11 861	137 923	142 544	(4 621)	-3%	142 544
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 695 332	1 647 073	1 770 111	102 955	1 803 578	1 770 111	33 467	2%	1 647 073
Expenditure - Functional										
Governance and administration		778 042	460 495	448 282	42 845	555 124	448 055	107 069	24%	460 495
Executive and council		91 264	45 873	46 032	7 271	90 717	46 032	44 684	97%	45 873
Finance and administration		686 493	413 919	402 088	35 569	464 195	401 861	62 334	16%	413 919
Internal audit		285	703	161	4	212	161	51	32%	703
Community and public safety		15 612	7 712	7 645	1 417	7 926	8 768	(842)	-10%	7 712
Community and social services		7 924	7 125	7 110	1 408	7 787	8 234	(447)	-5%	7 125
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		7 688	587	534	9	139	534	(395)	-74%	587
Economic and environmental services		599 541	40 052	42 336	2 573	580 800	42 336	538 464	1272%	40 052
Planning and development		599 167	39 633	39 674	2 338	579 277	39 674	539 603	1360%	39 633
Road transport		–	–	–	–	–	–	–		–
Environmental protection		374	420	2 662	235	1 522	2 662	(1 139)	-43%	420
Trading services		1 039 176	349 534	358 015	93 935	975 470	358 071	617 399	172%	349 534
Energy sources		–	–	–	–	–	–	–		–
Water management		907 991	211 512	220 973	83 250	901 233	221 029	680 204	308%	211 512
Waste water management		131 185	138 021	137 042	10 685	74 237	137 042	(62 804)	-46%	138 021
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	2 432 372	857 793	856 277	140 770	2 119 320	857 230	1 262 089	147%	857 793
Surplus/ (Deficit) for the year		(737 040)	789 279	913 833	(37 815)	(315 742)	912 880	(1 228 622)	-135%	789 279

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) - Q4 Fourth Quarter

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										
Municipal governance and administration		830 516	677 438	692 938	29 837	890 056	692 938	197 118	28%	677 438
Executive and council		3 606	2 864	2 864	385	2 864	2 864	–		2 864
Mayor and Council		–	–	–	–	–	–	–		–
Municipal Manager, Town Secretary and Chief Executive		3 606	2 864	2 864	385	2 864	2 864	–		2 864
Finance and administration		826 910	674 574	690 074	29 452	887 192	690 074	197 118	0	674 574
Administrative and Corporate Support		21 088	1 900	17 400	10 248	20 909	17 400	3 509	0	1 900
Asset Management		639 478	–	–	2 710	672 216	–	672 216	#DIV/0!	–
Finance		162 343	672 674	672 674	16 494	194 067	672 674	(478 606)	(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	975	7 698	4 612	3 086	0	1 822
Planning and development		6 798	1 822	2 420	705	6 347	2 420	3 927	0	1 822
Billboards		–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)		422	–	–	22	45	–	45	#DIV/0!	–
Central City Improvement District		–	–	–	–	–	–	–		–
Development Facilitation		–	–	–	–	–	–	–		–

Economic Development/Planning		1 617	1 822	2 420	183	1 191	2 420	(1 229)	(0)	1 822
Regional Planning and Development		4 726	–	–	496	5 079	–	5 079	#DIV/0!	–
Town Planning, Building Regulations and Enforcement, and City Engineer		34	–	–	3	31	–	31	#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	270	1 351	2 192	(841)	(0)	–
Biodiversity and Landscape		–	–	–	–	–	–	–		–
Coastal Protection		–	–	–	–	–	–	–		–
Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	–	–	–	–	–	–		–
Pollution Control		40	–	2 192	270	1 351	2 192	(841)	(0)	–
Soil Conservation		–	–	–	–	–	–	–		–
Trading services		857 978	967 813	1 072 560	72 143	905 824	1 072 560	(166 737)	(0)	967 813
Energy sources		–	–	–	–	–	–	–		–
Electricity		–	–	–	–	–	–	–		–
Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
Nonelectric Energy		–	–	–	–	–	–	–		–
Water management		737 658	825 269	930 017	60 282	767 900	930 017	(162 116)	(0)	825 269
Water Treatment		877	–	–	355	356	–	356	#DIV/0!	–
Water Distribution		585 017	713 125	814 393	30 600	634 337	814 393	(180 056)	(0)	713 125
Water Storage		151 763	112 144	115 624	29 327	133 207	115 624	17 583	0	112 144
Waste water management		120 320	142 544	142 544	11 861	137 923	142 544	(4 621)	(0)	142 544
Public Toilets		–	–	–	–	–	–	–		–
Sewerage		120 262	142 544	142 544	11 861	137 821	142 544	(4 723)	(0)	142 544
Storm Water Management		–	–	–	–	–	–	–		–
Waste Water Treatment		58	–	–	–	102	–	102	#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	1 647 073	1 770 111	102 955	1 803 578	1 770 111	33 467	0	1 647 073
Expenditure - Functional										
Municipal governance and administration		778 042	460 495	448 282	42 845	555 124	448 055	107 069	0	460 495
Executive and council		91 264	45 873	46 032	7 271	90 717	46 032	44 684	0	45 873
Mayor and Council		20 531	21 966	22 154	1 754	19 965	22 154	(2 189)	(0)	21 966
Municipal Manager, Town Secretary and Chief Executive		70 733	23 906	23 879	5 517	70 752	23 879	46 873	0	23 906
Finance and administration		686 493	413 919	402 088	35 569	464 195	401 861	62 334	0	413 919
Administrative and Corporate Support		125 660	64 934	60 539	13 473	148 104	60 236	87 868	0	64 934
Asset Management		24 332	35 512	33 860	1 196	25 184	35 449	(10 265)	(0)	35 512
Finance		449 990	275 561	270 969	14 558	222 012	269 980	(47 968)	(0)	275 561
Fleet Management		59 385	18 772	17 000	5 134	46 378	17 000	29 379	0	18 772
Human Resources		8 268	8 392	9 222	74	4 853	9 030	(4 176)	(0)	8 392
Information Technology		18 426	8 932	8 855	976	16 475	8 525	7 950	0	8 932
Legal Services		167	1 398	1 255	157	1 008	1 255	(247)	(0)	1 398
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–		–
Property Services		–	–	–	–	–	–	–		–
Risk Management		–	–	–	–	–	–	–		–
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		264	420	388	–	180	388	(208)	(0)	420
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		285	703	161	4	212	161	51	0	703
Governance Function		285	703	161	4	212	161	51	0	703
Community and public safety		15 612	7 712	7 645	1 417	7 926	8 768	(842)	(0)	7 712
Community and social services		7 924	7 125	7 110	1 408	7 787	8 234	(447)	(0)	7 125
Aged Care		7	–	140	–	35	140	(105)	(0)	–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		84	304	–	–	–	–	–		304
Child Care Facilities		–	–	40	–	3	40	(37)	(0)	–
Community Halls and Facilities		–	–	5	–	5	5	–		–
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		6 452	5 339	5 276	1 408	6 153	6 400	(246)	(0)	5 339
Education		211	315	325	–	316	325	(8)	(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	1 325	(50)	(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	9	139	534	(395)	(0)	587
Ambulance	–	–	–	–	–	–	–		–
Health Services	7 688	587	534	9	139	534	(395)	(0)	587
Laboratory Services	–	–	–	–	–	–	–		–
Food Control	–	–	–	–	–	–	–		–
Health Surveillance and Prevention of Communicable Diseases including	–	–	–	–	–	–	–		–
Vector Control	–	–	–	–	–	–	–		–
Chemical Safety	–	–	–	–	–	–	–		–
Economic and environmental services	599 541	40 052	42 336	2 573	580 800	42 336	538 464	0	40 052
Planning and development	599 167	39 633	39 674	2 338	579 277	39 674	539 603	0	39 633
Billboards	–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)	23 325	257	226	–	28	226	(198)	(0)	257
Central City Improvement District	–	–	–	–	–	–	–		–
Development Facilitation	–	–	–	–	–	–	–		–
Economic Development/Planning	270	2 589	2 610	–	6	2 610	(2 604)	(0)	2 589
Regional Planning and Development	571 981	36 760	36 760	2 361	576 065	36 760	539 305	0	36 760
Town Planning, Building Regulations and Enforcement, and City Engineer	3 567	–	–	(23)	3 063	–	3 063	#DIV/0!	–
Project Management Unit	–	–	–	–	–	–	–		–
Provincial Planning	–	–	–	–	–	–	–		–
Support to Local Municipalities	26	27	79	–	115	79	37	0	27
Road transport	–	–	–	–	–	–	–		–
Public Transport	–	–	–	–	–	–	–		–
Road and Traffic Regulation	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		–
Taxi Ranks	–	–	–	–	–	–	–		–
Environmental protection	374	420	2 662	235	1 522	2 662	(1 139)	(0)	420
Biodiversity and Landscape	–	–	–	–	–	–	–		–
Coastal Protection	–	–	–	–	–	–	–		–
Indigenous Forests	–	–	–	–	–	–	–		–
Nature Conservation	–	–	–	–	–	–	–		–
Pollution Control	374	420	2 662	235	1 522	2 662	(1 139)	(0)	420
Soil Conservation	–	–	–	–	–	–	–		–
Trading services	1 039 176	349 534	358 015	93 935	975 470	358 071	617 399	0	349 534
Energy sources	–	–	–	–	–	–	–		–
Electricity	–	–	–	–	–	–	–		–
Street Lighting and Signal Systems	–	–	–	–	–	–	–		–
Nonelectric Energy	–	–	–	–	–	–	–		–
Water management	907 991	211 512	220 973	83 250	901 233	221 029	680 204	0	211 512
Water Treatment	50 422	96 802	106 756	4 023	26 737	106 150	(79 414)	(0)	96 802
Water Distribution	739 567	109 549	106 516	66 939	752 591	107 035	645 556	0	109 549
Water Storage	118 002	5 161	7 701	12 288	121 905	7 843	114 061	0	5 161
Waste water management	131 185	138 021	137 042	10 685	74 237	137 042	(62 804)	(0)	138 021
Public Toilets	47 751	3 217	2 104	425	3 247	2 104	1 143	0	3 217
Sewerage	46 064	71 764	71 098	3 052	15 995	71 098	(55 103)	(0)	71 764
Storm Water Management	–	–	–	–	–	–	–		–
Waste Water Treatment	37 371	63 040	63 840	7 208	54 996	63 840	(8 844)	(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	2 432 372	857 793	856 277	140 770	2 119 320	857 230	1 262 089	0	857 793
Surplus/ (Deficit) for the year		(737 040)	789 279	913 833	(37 815)	(315 742)	912 880	(1 228 622)	(0)	789 279

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	-	-	-	-	*7 508 090*	-	*7 508 090*		-
check opexp balance	-	-	-	*-2 269 000*	*580 683 633*	-	*580 683 633*		-

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth Quarter

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	385	2 864	2 864	–		2 864
Vote 2 - Finance and Administration		826 910	674 574	690 074	29 452	887 192	690 074	197 118	28.6%	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	705	6 347	2 420	3 927	162.3%	1 822
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		40	–	2 192	270	1 351	2 192	(841)	-38.4%	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		737 658	825 269	930 017	60 282	767 900	930 017	(162 116)	-17.4%	825 269
Vote 14 - Waste Water Management		120 320	142 544	142 544	11 861	137 923	142 544	(4 621)	-3.2%	142 544
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	1 695 332	1 647 073	1 770 111	102 955	1 803 578	1 770 111	33 467	1.9%	1 647 073
Expenditure by Vote	1									
Vote 1 - Executive and Council		91 264	45 873	46 032	7 271	90 717	46 032	44 684	97.1%	45 873
Vote 2 - Finance and Administration		686 493	413 919	402 088	35 569	464 195	401 861	62 334	15.5%	413 919
Vote 3 - Internal Audit		285	703	161	4	212	161	51	31.6%	703
Vote 4 - Community and Social Services		7 924	7 125	7 110	1 408	7 787	8 234	(447)	-5.4%	7 125
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		7 688	587	534	9	139	534	(395)	-74.0%	587
Vote 9 - Planning and Development		599 167	39 633	39 674	2 338	579 277	39 674	539 603	1360.1%	39 633
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		374	420	2 662	235	1 522	2 662	(1 139)	-42.8%	420
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		907 991	211 512	220 973	83 250	901 233	221 029	680 204	307.7%	211 512
Vote 14 - Waste Water Management		131 185	138 021	137 042	10 685	74 237	137 042	(62 804)	-45.8%	138 021
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	2 432 372	857 793	856 277	140 770	2 119 320	857 230	1 262 089	147.2%	857 793
Surplus/ (Deficit) for the year	2	(737 040)	789 279	913 833	(37 815)	(315 742)	912 880	(1 228 622)	-134.6%	789 279

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 - Q4 Fourth Quarter

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	385	2 864	2 864	–		2 864
1.1 - Mayor and Council		–	–	–	–	–	–	–		–
1.2 - Municipal Manager, Town Secretary and Chief Executi		3 606	2 864	2 864	385	2 864	2 864	–		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	29 452	887 192	690 074	197 118	29%	674 574
2.1 - Administrative and Corporate Support		21 088	1 900	17 400	10 248	20 909	17 400	3 509	20%	1 900
2.2 - Asset Management		639 478	–	–	2 710	672 216	–	672 216	#DIV/0!	–
2.3 - Finance		162 343	672 674	672 674	16 494	194 067	672 674	(478 606)	-71%	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	705	6 347	2 420	3 927	162%	1 822
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	422	–	–	22	45	–	45	#DIV/0!	–
9.3 - Central City Improvement District	–	–	–	–	–	–	–		–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	1 617	1 822	2 420	183	1 191	2 420	(1 229)	-51%	1 822
9.6 - Regional Planning and Development	4 726	–	–	496	5 079	–	5 079	#DIV/0!	–
9.7 - Town Planning, Building Regulations and Enforcemen	34	–	–	3	31	–	31	#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	270	1 351	2 192	(841)	-38%	–
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	270	1 351	2 192	(841)	-38%	–
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	825 269	930 017	60 282	767 900	930 017	(162 116)	-17%	825 269
13.1 - Water Treatment	877	–	–	355	356	–	356	#DIV/0!	–
13.2 - Water Distribution	585 017	713 125	814 393	30 600	634 337	814 393	(180 056)	-22%	713 125
13.3 - Water Storage	151 763	112 144	115 624	29 327	133 207	115 624	17 583	15%	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	11 861	137 923	142 544	(4 621)	-3%	142 544
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		120 262	142 544	142 544	11 861	137 821	142 544	(4 723)	-3%	142 544
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		58	–	–	–	102	–	102	#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	1 647 073	1 770 111	102 955	1 803 578	1 770 111	33 467	2%	1 647 073
Expenditure by Vote	1							–		
Vote 1 - Executive and Council		91 264	45 873	46 032	7 271	90 717	46 032	44 684	97%	45 873
1.1 - Mayor and Council		20 531	21 966	22 154	1 754	19 965	22 154	(2 189)	-10%	21 966
1.2 - Municipal Manager, Town Secretary and Chief Executi		70 733	23 906	23 879	5 517	70 752	23 879	46 873	196%	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		686 493	413 919	402 088	35 569	464 195	401 861	62 334	16%	413 919
2.1 - Administrative and Corporate Support		125 660	64 934	60 539	13 473	148 104	60 236	87 868	146%	64 934
2.2 - Asset Management		24 332	35 512	33 860	1 196	25 184	35 449	(10 265)	-29%	35 512
2.3 - Finance		449 990	275 561	270 969	14 558	222 012	269 980	(47 968)	-18%	275 561
2.4 - Fleet Management		59 385	18 772	17 000	5 134	46 378	17 000	29 379	173%	18 772
2.5 - Human Resources		8 268	8 392	9 222	74	4 853	9 030	(4 176)	-46%	8 392
2.6 - Information Technology		18 426	8 932	8 855	976	16 475	8 525	7 950	93%	8 932
2.7 - Legal Services		167	1 398	1 255	157	1 008	1 255	(247)	-20%	1 398
2.8 - Marketing, Customer Relations, Publicity and Media Co		–	–	–	–	–	–	–		–
2.9 - Security Services		–	–	–	–	–	–	–		–
2.10 - Supply Chain Management		264	420	388	–	180	388	(208)	-54%	420
Vote 3 - Internal Audit		285	703	161	4	212	161	51	32%	703
3.1 - Governance Function		285	703	161	4	212	161	51	32%	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	1 408	7 787	8 234	(447)	-5%	7 125
4.1 - Aged Care		7	–	140	–	35	140	(105)	-75%	–
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	40	(37)	-93%	–
4.6 - Community Halls and Facilities		–	–	5	–	5	5	–		–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.8 - Population Development		1 170	1 167	1 325	–	1 275	1 325	(50)	-4%	1 167
4.9 - Disaster Management		6 452	5 339	5 276	1 408	6 153	6 400	(246)	-4%	5 339
4.10 - Education		211	315	325	–	316	325	(8)	-3%	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	9	139	534	(395)	-74%	587
8.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.2 - Health Services	7 688	587	534	9	139	534	(395)	-74%	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	599 167	39 633	39 674	2 338	579 277	39 674	539 603	1360%	39 633
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	23 325	257	226	–	28	226	(198)	-88%	257
9.3 - Central City Improvement District	–	–	–	–	–	–	–		–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	270	2 589	2 610	–	6	2 610	(2 604)	-100%	2 589
9.6 - Regional Planning and Development	571 981	36 760	36 760	2 361	576 065	36 760	539 305	1467%	36 760
9.7 - Town Planning, Building Regulations and Enforcemen	3 567	–	–	(23)	3 063	–	3 063	#DIV/0!	–
9.8 - Project Management Unit	–	–	–	–	–	–	–		–
9.9 - Provincial Planning	–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities	26	27	79	–	115	79	37	46%	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	235	1 522	2 662	(1 139)	-43%	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	235	1 522	2 662	(1 139)	-43%	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	907 991	211 512	220 973	83 250	901 233	221 029	680 204	308%	211 512

13.1 - Water Treatment		50 422	96 802	106 756	4 023	26 737	106 150	(79 414)	-75%	96 802
13.2 - Water Distribution		739 567	109 549	106 516	66 939	752 591	107 035	645 556	603%	109 549
13.3 - Water Storage		118 002	5 161	7 701	12 288	121 905	7 843	114 061	1454%	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		131 185	138 021	137 042	10 685	74 237	137 042	(62 804)	-46%	138 021
14.1 - Public Toilets		47 751	3 217	2 104	425	3 247	2 104	1 143	54%	3 217
14.2 - Sewerage		46 064	71 764	71 098	3 052	15 995	71 098	(55 103)	-78%	71 764
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		37 371	63 040	63 840	7 208	54 996	63 840	(8 844)	-14%	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	2 432 372	857 793	856 277	140 770	2 119 320	857 230	1 262 089	0	857 793
Surplus/ (Deficit) for the year	2	(737 040)	789 279	913 833	(37 815)	(315 742)	912 880	(1 228 622)	(0)	789 279

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) - Q4 Fourth Quarter

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	449 432	440 342	39 901	462 520	440 342	22 178	5%	449 432
Service charges - Waste Water Management		120 950	142 544	142 544	11 861	139 714	142 544	(2 830)	-2%	142 544
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		5 905	2 983	2 983	2 718	5 474	2 983	2 491	84%	2 983
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		71 559	76 939	76 939	7 701	83 644	76 939	6 706	9%	76 939
Interest from Current and Non Current Assets		8 946	13 033	13 033	692	10 339	13 033	(2 694)	-21%	13 033
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 755	1 822	1 822	183	2 114	1 822	292	16%	1 822
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		4 261	2 480	2 480	278	2 296	2 480	(184)	-7%	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	10 052	710 074	710 074	–		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	1 376 340	1 390 216	73 386	1 416 176	1 390 216	25 959	2%	1 376 340
Expenditure By Type										
Employee related costs		540 336	293 827	297 551	49 321	562 971	297 551	265 420	89%	293 827
Remuneration of councillors		13 098	14 364	14 364	1 151	13 234	14 364	(1 130)	-8%	14 364
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		174 411	64 687	64 687	23 945	247 389	64 687	182 701	282%	64 687
Debt impairment		271 165	27 226	27 226	2 269	27 226	27 226	0	0%	27 226
Depreciation and amortisation		248 736	230 780	230 780	19 520	233 382	230 780	2 602	1%	230 780
Interest		27 239	4 846	5 080	4 625	48 284	5 080	43 204	850%	4 846
Contracted services		315 551	122 896	121 586	22 014	158 740	123 965	34 775	28%	122 896
Transfers and subsidies		23 313	–	–	–	–	–	–		–
Irrecoverable debts written off		582 953	–	–	146	9 016	–	9 016		–
Operational costs		256 021	99 166	95 002	20 048	238 385	93 576	144 809	155%	99 166
Losses on Disposal of Assets		(20 433)	–	–	–	–	–	–		–
Other Losses		(18)	–	–	0	8	–	8		–
Total Expenditure		2 432 372	857 793	856 277	143 039	1 538 636	857 230	681 406	79%	857 793
Surplus/(Deficit)		(1 144 200)	518 546	533 939	(69 653)	(122 460)	532 986	(655 446)	(0)	518 546
Transfers and subsidies - capital (monetary allocations)		407 160	270 733	379 894	29 568	379 894	379 894	–		270 733
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(737 040)	789 279	913 833	(40 084)	257 434	912 880			789 279
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		(737 040)	789 279	913 833	(40 084)	257 434	912 880			789 279
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		(737 040)	789 279	913 833	(40 084)	257 434	912 880			789 279
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		(737 040)	789 279	913 833	(40 084)	257 434	912 880			789 279

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including ca	1 695 332	1 647 073	1 770 111	102 955	1 796 070	1 770 111	1 647 073

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth Quarter

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	430	5 297	5 297			–
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	26 585	234 441	234 441	–		158 966
Vote 14 - Waste Water Management		61 493	111 767	160 953	10 649	160 953	160 953	–		111 767
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	199 194	270 733	400 691	37 664	400 691	400 691	–		270 733
Total Capital Expenditure		199 194	270 733	400 691	37 664	400 691	400 691	–		270 733
Capital Expenditure - Functional Classification										
Governance and administration		(31 464)	–	5 297	430	5 297	5 297	–		–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		(31 464)	–	5 297	430	5 297	5 297	–		–
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	37 233	395 394	395 394	–		270 733
Energy sources		–	–	–	–	–	–	–		–
Water management		178 145	158 966	234 441	26 585	234 441	234 441	–		158 966
Waste water management		61 493	111 767	160 953	10 649	160 953	160 953	–		111 767
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	199 194	270 733	400 691	37 664	400 691	400 691	–		270 733
Funded by:										
National Government		(40 496)	270 733	395 394	37 233	395 394	395 394	–		270 733
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Transfers recognised - capital		(40 496)	270 733	395 394	37 233	395 394	395 394	–		270 733
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		239 691	–	5 297	430	5 297	5 297	–		–
Total Capital Funding		199 194	270 733	400 691	37 664	400 691	400 691	–		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).

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 - Q4 Fourth Quarter

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	430	5 297	5 297	–		–
2.1 - Administrative and Corporate Support		12 886	–	1 500	387	1 500	1 500	–		–
2.2 - Asset Management		541	–	–	–	–	–	–		–
2.3 - Finance		(49 172)	–	2 297	–	2 297	2 297	–		–
2.4 - Fleet Management		–	–	–	–	–	–	–		–
2.5 - Human Resources		–	–	–	–	–	–	–		–
2.6 - Information Technology		4 281	–	1 500	43	1 500	1 500	–		–
2.7 - Legal Services		–	–	–	–	–	–	–		–
2.8 - Marketing, Customer Relations, Publicity and Media Co-c		–	–	–	–	–	–	–		–
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	26 585	234 441	234 441	–		158 966
13.1 - Water Treatment		236 595	50 000	81 766	674	81 766	81 766	–		50 000
13.2 - Water Distribution		9 253	98 966	145 216	25 911	145 216	145 216	–		98 966
13.3 - Water Storage		(67 703)	10 000	7 459	–	7 459	7 459	–		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	10 649	160 953	160 953	–		111 767
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		23 275	66 767	34 642	11 031	34 642	34 642	–		66 767
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		38 218	45 000	126 311	(383)	126 311	126 311	–		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	37 664	400 691	400 691	–		270 733
Total Capital Expenditure		199 194	270 733	400 691	37 664	400 691	400 691	–		270 733

References

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

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		12 351	809 421	926 595	(67 797)	809 421
Trade and other receivables from exchange transactions		120 023	210 198	210 198	382 211	210 198
Receivables from non-exchange transactions		11 877	9 470	9 470	29 729	9 470
Current portion of non-current receivables		2 566	66	66	2 415	66
Inventory		14 067	(6 761)	(6 761)	12 307	(6 761)
VAT		104 815	(29 042)	(84 686)	125 849	(29 042)
Other current assets		794	–	–	268	–
Total current assets		266 493	993 350	1 054 881	484 983	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	3 809 749	3 639 127
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 368	6 678	6 678	2 659	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	3 842 530	3 679 385
TOTAL ASSETS		3 963 028	4 672 736	4 864 224	4 327 512	4 672 736
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		115 501	–	–	115 712	–
Consumer deposits		22 698	–	–	23 274	–
Trade and other payables from exchange transactions		875 724	(433 356)	374 713	931 787	(433 356)
Trade and other payables from non-exchange transactions		11 567	–	–	4 687	–
Provision		100 828	6 954	(6 954)	106 784	6 954
VAT		212 548	(9 091)	–	257 959	(9 091)
Other current liabilities		–	–	–	–	–
Total current liabilities		1 338 867	(435 493)	367 759	1 440 203	(435 493)
Non current liabilities						
Financial liabilities		31 361	149 014	148 214	27 048	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	45 361	194 389
TOTAL LIABILITIES		1 388 541	(241 104)	561 347	1 485 564	(241 104)
NET ASSETS	2	2 574 487	4 913 840	4 302 877	2 841 949	4 913 840
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 574 487	4 913 840	4 124 560	2 841 949	4 913 840
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	2 574 487	4 913 840	4 124 560	2 841 949	4 913 840

References

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 - Q4 Fourth Quarter

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		(185 776)	603 119	603 119	15 799	210 976	603 119	(392 143)	-65%	603 119
Other revenue		10 166	113 048	113 048	2 997	7 770	113 048	(105 278)	-93%	113 048
Transfers and Subsidies - Operational		758 936	687 107	694 574	–	235 479	694 574	(459 095)	-66%	687 107
Transfers and Subsidies - Capital		(206 175)	270 733	395 394	141 000	235 000	395 394	(160 394)	-41%	270 733
Interest		80 505	26 066	26 066	8 392	93 984	26 066	67 918	261%	26 066
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(2 717 938)	(587 502)	(510 699)	(18 259)	558 431	(630 752)	(1 189 183)	189%	(587 502)
Finance charges		–	(4 799)	(4 233)	–	–	(4 233)	(4 233)	100%	(4 799)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(2 260 283)	1 107 772	1 317 270	149 929	1 341 640	1 197 217	(144 423)	-12%	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)	(37 664)	379 377	(402 066)	(781 443)	194%	(311 343)
NET CASH FROM/(USED) INVESTING ACTIVITIES		8 621 059	(311 343)	(402 066)	(37 664)	379 377	(402 066)	(781 443)	194%	(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		6 360 776	796 429	915 203	112 266	1 721 017	795 150			–
Cash/cash equivalents at beginning:		299 614	(13 086)	(13 086)	(2)	11 996	(13 086)			11 996
Cash/cash equivalents at month/year end:		6 660 390	783 342	902 117		1 733 012	782 064			–

References

1. Material variances to be explained in Table SC1

DC21 Ugu - Supporting Table SC1 Material variance explanations - Q4 Fourth Quarter

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Service charges - Electricity	–		
	Service charges - Water	22 178	The variance is because of the revenue generated from water sales, which reflects a favorable balance for the month of February. The wa	
	Service charges - Waste Water Management	(2 830)	The variance is due to the budgeted figures being based on the historical information where readings were mostly estimated, and actual re	
	Service charges - Waste management	–		
	Sale of Goods and Rendering of Services	2 491		
	Agency services	–		
	Interest	–		
	Interest earned from Receivables	6 706	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	(2 694)	The variance is because of a decrease in investment deposits and an increase in withdrawals leading to lower interest earned than anticip	
	Dividends	–		
	Rent on Land	–		
	Rental from Fixed Assets	292	The revenue is generated from rental received from Base Telecommunication Stations rentals and for the use of the Ugu Sports and Leisu	
	Licence and permits	–		
	Operational Revenue	(184)	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	–		
2	Expenditure By Type			
	Employee related costs	265 420	The variance is due to the municipality's overtime payable to essential services staff. Acting Allowances which were larger than budgeted	
	Remuneration of councillors	(1 130)	The variance is favorable and in line with the year-to-date budget.	
	Bulk purchases - electricity	–		
	Inventory consumed	182 701	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	2 602	The variance is due to higher than anticipated assets acquisitions/ capitalization which therefore led to a higher depreciation than anticipat	
	Interest	43 204	The variance is because of cash flow challenges which then led to interest being charged on overdue accounts because of unpaid invoice	
	Contracted services	34 775	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	
	Transfers and subsidies	–		
	Irrecoverable debts written off	9 016	The irrecoverable debt was not budgeted for since it could not be reliably estimated how much the amnesty would generate.	
	Operational costs	144 809	This unfavorable variance is because of expenditure being higher than anticipated, these expenditure line items include electricity and fue	
	Losses on Disposal of Assets		Last Trench of the Grant is received in March and anticipated t be 100% sent at the end of the Financial Year.	
	Other Losses	–		
3	Capital Expenditure			
	Finance and administration	–		
	Water management	–		
	Waste water management	–		
4	Financial Position			
	Total current assets	484 983	This is due to a significantly lower than anticipated cash balance as well as the higher inventory and VAT balances.	
	Total non current assets	3 842 530	There has been more capital acquisitions than anticipated due to accelerated capital grant performance	
	Current liabilities	1 440 203	The payables balances increased signficantly from what was anticipated. The restatement of prior periods also afftected the current balan	
	Total non current liabilities	45 361	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	–		
	Service charges	(392 143)	The municipality is under collecting for both Sanitation and Service charges, the collection rate by the end of March 2024 is sitting at 55%	
	Other revenue	(105 278)	The Municipality is anticipating to make more collections for other Revenue, such as VAT in the last six months of the financial year.	
	Transfers and Subsidies - Operational	(459 095)	Operational Grants received in March 2025	
	Transfers and Subsidies - Capital	(160 394)	Capital Grants received in March 2025	
	Interest	67 918	The municipality is currently facing Casflow challenges hence interest on its Investments is low.	
	Dividends	–		
	Payments			
	Suppliers and employees	(1 189 183)	Due to the challenges listed in the explanations on C4 Financial Performance variances for expenditure, the same reasons are affecting th	
	Finance charges	(4 233)	Although the finance charges has accelerated in the income statement, the cashflow challenges meant that lower than anticipated interest	
	Transfers and Subsidies	–		
	CASH FLOWS FROM INVESTING ACTIVITIES			
	Payments			
	Capital assets	(781 443)		
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 - Q4 Fourth Quarter

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.1%	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		40.9%	-4.9%	13.8%	38.6%	-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	19.9%	-228.1%	286.8%	33.7%	-228.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.9%	-185.9%	252.0%	-4.7%	-185.9%
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%	21.3%	21.4%	39.8%	21.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		10.0%	3.7%	3.8%	3.8%	3.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		21.4%	17.1%	17.0%	3.4%	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	27 048	
Total Assets		3 963 028	4 672 736	4 864 224	4 327 512	4 672 736
Employee related costs		540 336	293 827	297 551	562 971	293 827
Repairs & Maintenance		128 686	50 830	52 989	54 275	50 830
Interest (finance charges)		27 239	4 846	5 080	48 284	4 846
Principal paid						
Depreciation		248 736	230 780	230 780		14 364
Operating expenditure		2 432 372	857 793	856 277	1 538 636	857 793
Total Capital Expenditure		199 194	270 733	400 691	37 664	400 691
Borrowed funding for capital						
Debt		1 052 466	(238 967)	568 301	1 097 547	(238 967)
Equity		2 574 487	4 913 840	4 124 560	2 841 949	4 913 840
Reserves and funds						
Borrowing		31 361	149 014	148 214	27 048	149 014
Current assets		266 493	993 350	1 054 881	484 983	993 350
Current liabilities		1 338 867	(435 493)	367 759	1 440 203	(435 493)
Monetary assets		12 351	809 421	926 595	(67 797)	809 421
Total Revenue (excluding capital transfers and contributions)		1 288 172	1 376 340	1 390 216	1 416 176	1 376 340
Transfers and subsidies - Operational		648 244				
Transfers and subsidies - capital (monetary allocations)		407 160	270 733	379 894	379 894	270 733
Debt service payments		80 505	26 066	26 066		(4 799)
Outstanding debtors (receivables)		134 982				
Annual services revenue		540 300	591 976	582 886	51 762	602 234
Cash + investments	Including LT investments	12 351	809 421	926 595	(67 796)	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 - Q4 Fourth Quarter

Description	NT Code	Budget Year 2024/25											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	54 305	42 211	39 867	36 494	36 043	36 210	184 679	1 063 666	1 493 473	1 357 091	–	–
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	10 919	6 325	5 453	5 160	4 734	4 515	23 800	132 302	193 207	170 510	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	(1)	–	–	–	–	(1)	–	1 833	1 831	1 831	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 904)	(1 011)	929	(910)	(644)	(358)	(1 280)	3 183	(1 998)	(11)	–	–
Total By Income Source	2000	63 320	47 524	46 248	40 743	40 132	40 365	207 198	1 200 983	1 686 514	1 529 421	–	–
2023/24 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 342	3 414	2 651	1 382	1 656	2 875	9 515	15 832	41 667	31 259	–	–
Commercial	2300	15 898	8 874	7 162	6 444	5 849	5 732	29 181	150 433	229 574	197 639	–	–
Households	2400	43 123	35 346	36 456	32 944	32 623	31 755	168 473	1 034 600	1 415 319	1 300 394	–	–
Other	2500	(43)	(110)	(21)	(27)	3	3	30	119	(45)	129	–	–
Total By Customer Group	2600	63 320	47 524	46 248	40 743	40 132	40 365	207 198	1 200 983	1 686 514	1 529 421	–	–

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 - Q4 Fourth Quarter

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	29 259	30 578	25 930	20 081	48 279	–	172 222	319 385	645 734	645 734
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	38 922	20 076	8 373	6 309	5 553	1 855	27 092	178 059	286 239	286 239
Auditor General	0800	234	41	–	–	–	201	106	–	583	583
Other	0900	2 783	2 720	1 285	2 662	494	265	8 372	50 972	69 552	69 552
Total By Customer Type	1000	71 198	53 415	35 587	29 052	54 326	2 322	207 792	548 416	1 002 107	1 002 107

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 - Q4 Fourth Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Interest earned	Closing Balance
R thousands		Yrs/Months													
Municipality															
FNB	74761972882									–					–
										–					–
FNB CALL	62228266335									170					170
										–				1	1
NEDBANK	7648552728									–					–
										–					–
STANDARD BANK MIG CALL	058905324-041									3			0		3
										0	0			0	0
STANDARD BANK	058905324-045									–					–
										–					–
ABSA CALL	2081188843 + 2081187889									4 329		5 200	906		35
										679	679				–
STANDARD BANK CALL	058905324-042									34			0		35
										0	0				–
ABSA INVEST	2081523754									–					–
										–					–
STANDARD BANK	058905324-051									15 210		15 210			–
										–					–
GENERAL ACCOUNT	53299787									–					–
															–
															–
															–
															–
															–
															–
Municipality sub-total										20 426		20 410	906		244
Entities															
															–
															–
															–
															–
															–
															–
															–
Entities sub-total										–		–	–		–
TOTAL INVESTMENTS AND INTEREST	2									20 426		20 410	906		244

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 - Q4 Fourth Quarter

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	–	–	664 979	707 284	(30 405)	-4.3%	687 107
EPWP Incentive	–	3 319	2 864	–	–	(742)	2 864	(3 606)	-125.9%	2 864
Finance Management	–	1 950	1 900	–	–	(50)	1 900			1 900
Local Government Equitable Share	–	–	667 211	–	–	667 211	667 211			667 211
Municipal Disaster Recovery Grant	–	2 000	–	–	–	5 550	15 500			–
Municipal Drought Relief	–	745	–	–	–	–	–			–
Municipal Infrastructure Grant	–	–	12 144	–	–	–	15 624	(15 624)	-100.0%	12 144
Rural Road Asset Management Systems Grant	–	11 930	2 988	–	–	(6 990)	4 185	(11 175)	-267.0%	2 988
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		43 685	–	–	–	–	–	–		–
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	–	28 300	–	–	–	–	–	–		–
KwaZulu-Natal_Capacity Building and Other_Capacity Building and Ot	–	15 385	–	–	–	–	–			–
								–		
	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	–	–	664 979	707 284	(30 405)	-4.3%	687 107
Capital Transfers and Grants										
National Government:		765 674	270 733	–	1 760	264 132	379 894	8 124	2.1%	270 733
Municipal Infrastructure Grant (MIG)	–	532 898	170 733	–	–	267 246	259 122	8 124	3.1%	170 733
Regional Bulk Infrastructure	–	12 776	–	–	1 760	17 786	20 772			–
Water Services Infrastructure Grant	–	220 000	100 000	–	–	(20 900)	100 000			100 000
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		(12 680)	–	–	–	1 500	2 790	(1 290)	-46.2%	–
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipt	–	(4 700)	–	–	–	–	598	(598)	-100.0%	–
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant descr	–	(7 980)	–	–	–	1 500	2 192			–
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	752 994	270 733	–	1 760	265 632	382 685	6 834	1.8%	270 733
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	816 623	957 840	–	1 760	930 611	1 089 969	(23 571)	-2.2%	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 - Q4 Fourth Quarter

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	–	9 782	278 162	40 073	238 089	594.1%	19 896
Expanded Public Works Programme Integrated Grant	–	3 319	2 864	–	385	(742)	2 864	(3 606)	-125.9%	2 864
Local Government Financial Management Grant	–	1 950	1 900	–	501	(50)	1 900	(1 950)	-102.6%	1 900
Municipal Disaster Recovery Grant	–	2 000	–	–	7 491	5 550	15 500	(9 950)	-64.2%	–
Municipal Disaster Relief Grant	–	745	–	–	–	–	–	–		–
Municipal Infrastructure Grant	–	277 374	12 144	–	–	271 980	15 624	256 356	1640.8%	12 144
Rural Road Asset Management Systems Grant	–	7 360	2 988	–	1 405	1 424	4 185	(2 761)	-66.0%	2 988
Other transfers and grants [insert description]								–		
Provincial Government:		43 383	–	–	–	–	–	–		–
KwaZulu-Natal_Infrastructure_Infrastructure_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	–	9 782	278 162	40 073	238 089	594.1%	19 896
Capital expenditure of Transfers and Grants										
National Government:		232 776	270 733	–	29 568	(3 114)	379 894	(383 008)	-100.8%	270 733
Municipal Infrastructure Grant	–	–	170 733	–	–	–	259 122	(259 122)	-100.0%	170 733
Regional Bulk Infrastructure Grant	–	12 776	–	–	1 760	17 786	20 772	(2 986)	-14.4%	–
Water Services Infrastructure Grant	–	220 000	100 000	–	27 809	(20 900)	100 000	(120 900)	-120.9%	100 000
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		4 700	–	–	–	–	598	(598)	-100.0%	–
KwaZulu-Natal	–	4 700	–	–	–	–	598	(598)	-100.0%	–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		237 476	270 733	–	29 568	(3 114)	380 492	(383 606)	-100.8%	270 733
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		573 607	290 629	–	39 350	275 048	420 566	(145 517)	-34.6%	290 629

References

DC21 Ugu - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q4 Fourth Quarter

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_Infrastructure_Infrastructure_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:		–	–	–	–	
Municipal Infrastructure Grant (MIG)					–	
					–	
					–	
					–	
					–	
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 - Q4 Fourth Quarter

Summary of Employee and Councillor remuneration R thousands	Ref	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 968	10 870	10 870	861	10 011	10 870	(860)	-8%	10 870
Pension and UIF Contributions		–	324	324	–	–	324	(324)	-100%	324
Medical Aid Contributions		–	120	120	–	–	120	(120)	-100%	120
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		30	365	365	10	17	365	(348)	-95%	365
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 100	2 685	2 685	280	3 206	2 685	522	19%	2 685
Sub Total - Councillors		13 098	14 364	14 364	1 151	13 234	14 364	(1 130)	-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	–	–	4 383	(4 383)	-100%	4 383
Pension and UIF Contributions		12	123	123	–	–	123	(123)	-100%	123
Medical Aid Contributions		12	13	43	–	–	43	(43)	-100%	13
Overtime		9	–	–	–	–	–	–		–
Performance Bonus		108	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	628	628	–	–	628	(628)	-100%	628
Cellphone Allowance		–	155	155	–	–	155	(155)	-100%	155
Housing Allowances		–	121	121	–	–	121	(121)	-100%	121
Other benefits and allowances		–	–	100	–	–	100	(100)	-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	–	–	5 554	(5 554)	-100%	5 424
% increase	4		2193.5%	2248.5%						2193.5%
Other Municipal Staff										
Basic Salaries and Wages		309 543	142 131	145 724	29 900	348 989	145 724	203 265	139%	142 131
Pension and UIF Contributions		53 682	46 341	46 341	5 493	63 343	46 341	17 002	37%	46 341
Medical Aid Contributions		20 573	17 660	17 660	2 252	25 891	17 660	8 232	47%	17 660
Overtime		61 949	7 735	7 735	6 803	52 308	7 735	44 574	576%	7 735
Performance Bonus		25 817	8 614	8 614	858	26 965	8 614	18 351	213%	8 614
Motor Vehicle Allowance		12 325	9 890	9 890	1 310	15 076	9 890	5 186	52%	9 890
Cellphone Allowance		3 094	3 267	3 267	296	3 481	3 267	214	7%	3 267
Housing Allowances		1 439	1 998	1 998	128	1 512	1 998	(486)	-24%	1 998
Other benefits and allowances		32 048	34 686	34 686	1 167	11 842	34 686	(22 844)	-66%	34 686
Payments in lieu of leave		7 890	6 996	6 996	366	7 788	6 996	792	11%	6 996
Long service awards		2 274	2 480	2 480	421	3 244	2 480	765	31%	2 480
Post-retirement benefit obligations	2	5 628	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		3 838	6 606	6 606	329	2 530	6 606	(4 076)	-62%	6 606
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		540 100	288 404	291 997	49 321	562 971	291 997	270 974	93%	288 404
% increase	4		-46.6%	-45.9%						-46.6%
Total Parent Municipality		553 434	308 191	311 915	50 471	576 205	311 915	264 290	85%	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	50 471	576 205	311 915	264 290	85%	308 191
% increase	4		-44.3%	-43.6%						-44.3%
TOTAL MANAGERS AND STAFF		540 336	293 827	297 551	49 321	562 971	297 551	265 420	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 - Q4 Fourth Quarter

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		(8 127)	(9 283)	(9 072)	(10 274)	(8 295)	(7 642)	(8 806)	(8 839)	(8 968)	(8 391)	(10 648)	570 324	471 979	565 908	591 389
Service charges - Waste Water Management		(7 946)	(8 505)	(8 599)	(9 408)	(8 431)	(7 849)	(9 021)	(9 099)	(8 604)	(9 100)	(10 270)	227 973	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		(566)	(681)	(815)	(956)	(615)	(475)	(507)	(667)	(692)	(618)	(1 097)	20 721	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	289	106 180	110 953	119 750	126 510
Cash Receipts by Source		213 402	(11 846)	(15 451)	(19 250)	(16 436)	(15 375)	(17 653)	(17 760)	(16 991)	(16 936)	(20 630)	1 356 104	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		213 402	(11 846)	(15 451)	(19 250)	(16 436)	(15 375)	(17 653)	(17 760)	(16 991)	(16 936)	(20 630)	1 626 837	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)	(74 537)	995 313	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)	(74 537)	1 786 233	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)	(74 537)	2 097 576	1 214 988	530 896	564 998
NET INCREASE/(DECREASE) IN CASH HELD		314 241	112 665	22 389	35 004	55 466	164 773	9 020	33 591	81 869	44 737	53 908	(470 739)	472 053	2 864 619	1 313 711
Cash/cash equivalents at the month/year beginning:		11 995	326 236	438 901	461 290	496 294	551 761	716 534	725 554	759 145	841 014	885 751	939 659	11 995	484 048	3 348 666
Cash/cash equivalents at the month/year end:		326 236	438 901	461 290	496 294	551 761	716 534	725 554	759 145	841 014	885 751	939 659	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 - Q4 Fourth Quarter

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 - Q4 Fourth Quarter

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 - Q4 Fourth Quarter

Month R thousands	2023/24 Audited Outcome	Budget Year 2024/25 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	43 767	341 713	367 300	25 587	7.0%	0
June	718 422	22 561	33 391	37 664	379 377	400 691	21 314	5.3%	0
Total Capital expenditure	8 621 059	270 733	400 691	379 377					

DC21 Ugu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q4 Fourth Quarter

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 new assets by Asset Class/Sub-class										
Infrastructure		311 028	147 733	183 708	18 324	169 414	193 923	24 509	12.6%	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	7 293	91 019	113 055	22 035	19.5%	58 966
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		(121 779)	–	–	–	–	–	–		–
Reservoirs		1 000	–	–	–	–	–	–		–
Pump Stations		2 250	–	–	–	–	–	–		–
Water Treatment Works		87 867	48 966	79 907	674	73 344	86 566	13 222	15.3%	48 966
Bulk Mains		2 263	–	–	–	–	–	–		–
Distribution		26 269	10 000	26 489	6 619	17 676	26 489	8 813	33.3%	10 000
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		308 868	88 767	77 312	11 031	78 394	80 868	2 474	3.1%	88 767
Pump Station		11 351	–	–	–	–	–	–		–
Reticulation		74 012	62 000	68 843	11 031	56 329	72 399	16 069	22.2%	62 000
Waste Water Treatment Works		223 365	26 767	8 469	–	22 065	8 469	(13 595)	-160.5%	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	2 297	(0)	0.0%	–
Operational Buildings		(21 715)	–	2 297	–	2 297	2 297	(0)	0.0%	–
Municipal Offices		(21 715)	–	2 297	–	2 297	2 297	(0)	0.0%	–
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	43	1 562	1 500	(62)	-4.1%	–
Computer Equipment		8 990	–	1 500	43	1 562	1 500	(62)	-4.1%	–
Furniture and Office Equipment		5 054	–	1 500	387	1 208	1 567	359	22.9%	–
Furniture and Office Equipment		5 054	–	1 500	387	1 208	1 567	359	22.9%	–
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	18 754	174 480	199 286	24 806	12.4%	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 - Q4 Fourth Quarter

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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		7 077 354	80 000	79 232	17 762	90 097	83 335	(6 762)	-8.1%	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	17 762	90 097	83 335	(6 762)	-8.1%	80 000
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		(13 868)	80 000	79 232	17 762	90 097	83 335	(6 762)	-8.1%	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	17 762	90 097	83 335	(6 762)	-8.1%	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	##########	-	-	-	-21 314 063	18 438 879	-

DC21 Ugu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q4 Fourth Quarter

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		102 662	36 157	38 377	4 858	32 613	38 433	5 820	15.1%	36 157
Roads Infrastructure		2 877	6 032	4 343	624	2 038	3 022	984	32.6%	6 032
Roads		2 095	4 983	3 662	624	2 038	2 714	676	24.9%	4 983
Road Structures		782	1 049	681	–	–	309	309	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	751	4 219	5 091	872	17.1%	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	751	4 219	5 091	872	17.1%	4 091
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		93 257	23 202	26 111	3 033	22 527	27 488	4 961	18.0%	23 202
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		363	873	2 413	387	2 176	2 555	380	14.9%	873
Pump Stations		136	210	356	–	194	356	162	45.6%	210
Water Treatment Works		35 944	–	1 708	559	1 173	2 826	1 653	58.5%	–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		29 861	18 259	15 774	1 223	16 685	15 774	(912)	-5.8%	18 259
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		26 953	3 860	5 860	864	2 299	5 977	3 677	61.5%	3 860
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		3 350	2 832	2 832	425	3 646	2 832	(813)	-28.7%	2 832
Pump Station		716	2 832	2 832	–	2 039	2 832	793	28.0%	2 832
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		0	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		2 634	–	–	425	1 606	–	(1 606)	#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	–	–	24	183	–	(183)	#DIV/0!	–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		210	–	–	24	183	–	(183)	#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	648	2 002	7 098	5 096	71.8%	7 098
Operational Buildings	2 692	7 098	7 098	648	2 002	7 098	5 096	71.8%	7 098
Municipal Offices	2 692	7 098	7 098	648	2 002	7 098	5 096	71.8%	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	145	538	915	377	41.2%	795
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	675	795	425	145	538	915	377	41.2%	795
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	675	795	425	145	538	915	377	41.2%	795
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–

Computer Equipment		9	21	30	–	27	30	3	9.3%	21
Computer Equipment		9	21	30	–	27	30	3	9.3%	21
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		1 074	1 759	2 059	282	1 382	2 059	677	32.9%	1 759
Machinery and Equipment		1 074	1 759	2 059	282	1 382	2 059	677	32.9%	1 759
Transport Assets		21 574	5 000	5 000	2 619	17 714	5 000	(12 714)	-254.3%	5 000
Transport Assets		21 574	5 000	5 000	2 619	17 714	5 000	(12 714)	-254.3%	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	128 686	50 830	52 989	8 552	54 275	53 535	(740)	-1.4%	50 830

DC21 Ugu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q4 Fourth Quarter

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	215 742	89 810	(125 932)	-140.2%	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	215 742	56 950	(158 792)	-278.8%	56 950
Dams and Weirs		–	3 147	3 147	–	–	3 147	3 147	100.0%	3 147
Boreholes		–	629	629	–	–	629	629	100.0%	629
Reservoirs		–	9 441	9 441	–	–	9 441	9 441	100.0%	9 441
Pump Stations		–	12 588	12 588	–	–	12 588	12 588	100.0%	12 588
Water Treatment Works		–	16 784	16 784	–	–	16 784	16 784	100.0%	16 784
Bulk Mains		–	4 919	4 919	–	–	4 919	4 919	100.0%	4 919
Distribution		211 849	–	–	18 032	215 742	–	(215 742)	#DIV/0!	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	9 441	9 441	–	–	9 441	9 441	100.0%	9 441
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	32 860	32 860	–	–	32 860	32 860	100.0%	32 860
Pump Station		–	14 686	14 686	–	–	14 686	14 686	100.0%	14 686
Reticulation		–	5 586	5 586	–	–	5 586	5 586	100.0%	5 586
Waste Water Treatment Works		–	12 588	12 588	–	–	12 588	12 588	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	1 376	15 931	79 095	63 164	79.9%	79 095
Operational Buildings	13 164	79 095	79 095	1 376	15 931	79 095	63 164	79.9%	79 095
Municipal Offices	13 164	79 095	79 095	1 376	15 931	79 095	63 164	79.9%	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	1 709	105	(1 604)	-1528.7%	105
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		2 956	105	105	112	1 709	105	(1 604)	-1528.7%	105
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		2 956	105	105	112	1 709	105	(1 604)	-1528.7%	105
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	4 196	4 196	–	–	4 196	4 196	100.0%	4 196
Computer Equipment		–	4 196	4 196	–	–	4 196	4 196	100.0%	4 196
Furniture and Office Equipment		–	53 295	53 295	–	–	53 295	53 295	100.0%	53 295
Furniture and Office Equipment		–	53 295	53 295	–	–	53 295	53 295	100.0%	53 295
Machinery and Equipment		–	84	84	–	–	84	84	100.0%	84
Machinery and Equipment		–	84	84	–	–	84	84	100.0%	84
Transport Assets		–	4 196	4 196	–	–	4 196	4 196	100.0%	4 196
Transport Assets		–	4 196	4 196	–	–	4 196	4 196	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	19 520	233 382	230 780	(2 602)	-1.1%	230 780

DC21 Ugu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q4 Fourth Quarter

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	1 148	114 800	136 509	21 709	15.9%	43 000
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	32 500	–	30 900	32 500	1 600	4.9%	–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	32 500	–	30 900	32 500	1 600	4.9%	–
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	1 148	83 900	98 134	14 234	14.5%	43 000
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		(14 204)	20 000	48 658	(383)	55 446	52 712	(2 734)	-5.2%	20 000
Reservoirs		10 399	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		198 343	3 000	23 256	1 530	17 950	23 256	5 306	22.8%	3 000
Distribution		11 708	20 000	22 166	–	8 682	22 166	13 484	60.8%	20 000
Distribution Points		10 862	–	–	–	–	–	–		–
PRV Stations		12 174	–	–	–	1 822	–	(1 822)	#DIV/0!	–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		8 180	–	5 875	–	–	5 875	5 875	100.0%	–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		8 180	–	5 875	–	–	5 875	5 875	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	1 148	114 800	136 509	21 709	15.9%	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	43 767
Jun	718 422	22 561	33 391	37 664

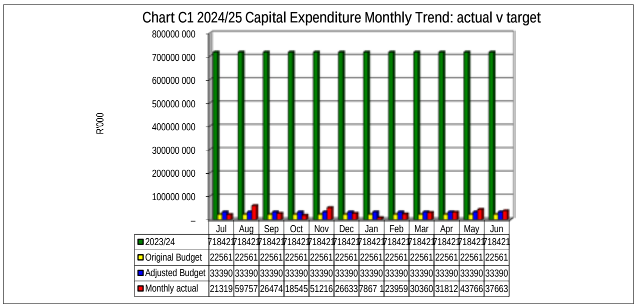

Chart C2 2024/25 Capital Expenditure: YTD actual v YTD target

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	341 713	367 300
Jun	379 377	400 691

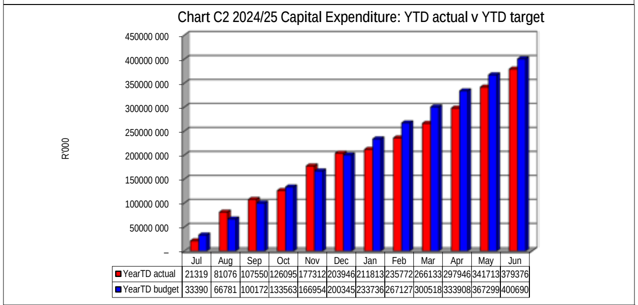

Chart C3 Aged Consumer Debtors Analysis

	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	63 320	47 524	46 248	40 743	40 132	40 365	207 198	1 200 983
2023/24	–	–	–	–	–	–	–	–

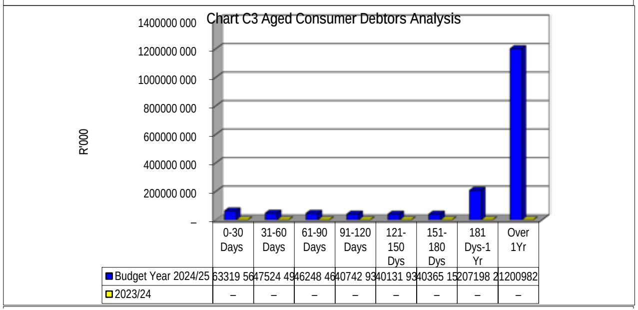

Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2023/24	Budget Year 2024/25
Organs of State	40 417	41 667
Commercial	222 686	229 574
Households	1 372 859	1 415 319
Other	(44)	(45)

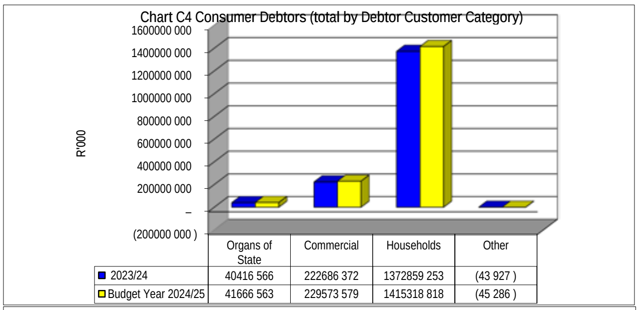

Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output les	Pensions / Reti	Loan repaymen	Trade Creditors	Auditor Genera	Other
2023/24	–	645 734	–	–	–	–	286 239	583	69 552
Budget Year 2024/	–	645 734	–	–	–	–	286 239	583	69 552