UGU DISTRICT MUNICIPALITY

CONSOLIDATED MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDED 31 JULY 2025

Prepared By: Budget and Treasury Office

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PART 1 – IN-YEAR REPORT

1. PURPOSE

The purpose of the report is to submit to the Mayor the statement of financial performance and implementation of the 2025/2026 Budget of the Ugu District Municipality for the period ending 31 July 2025 in line with the statutory requirements of S71 of the Municipal Finance Management Act (Act 56, 2003).

2. AUTHORITY

Mayor

3. LEGAL / STATUTORY REQUIREMENTS

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

4. BACKGROUND

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

5. EXECUTIVE SUMMARY

The monthly budget statement in terms of section 71 of the Municipal Finance Management Act for the period ended 31 July 2025 is detailed below. The monthly budget statement is divided into the following:

5.1 Monthly Budget Statement Summary
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5.1 MONTHLY BUDGET STATEMENT SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M01 July									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Financial Performance</u>									
Total Revenue (excluding capital transfers and contributions)	1 453 647	1 469 793	–	343 884	343 884	122 483	221 401	181%	1 469 793
Total Expenditure	1 390 047	911 672	–	113 899	113 766	75 981	37 784	50%	911 672
Surplus/(Deficit)	63 600	558 122	–	229 984	230 118	46 502	183 617	395%	558 122
Total sources of capital funds	380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245

Table C1 above, reflects an actual monthly surplus of R229.9 million. The year to date (YTD) actual is showing a surplus of R230.1 million against the YTD budget surplus of R46.5 million which resulted in a favourable variance of R183.6 million.

5.1.1. Revenue by source

The YTD actual for revenue is R343.8 million compared to the YTD budget of R122.4 million which translates to a variance of R221.4 million.

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

5.1.2. Operating Expenditure:

The YTD actual for operating expenditure is R113.8 million compared to the YTD budget of R75.9 million which translates to a variance of R37.7 million.

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

5.1.3. Capital Expenditure:

The YTD actual for capital expenditure is R64.2 million compared to the YTD budget of R31.1 million which translates to variance of R33.1 million.

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

5.2 STATEMENT OF FINANCIAL PERFORMANCE

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M01 July									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	653 085	635 345	–	40 790	40 790	52 945	(12 155)	-23%	635 345
Investment revenue	10 339	13 607	–	157	157	1 134	(977)	-86%	13 607
Transfers and subsidies - Operational	692 711	729 373	–	294 437	294 437	60 781	233 656	384%	729 373
Other own revenue	97 512	91 468	–	8 499	8 499	7 622	877	12%	91 468
Total Revenue (excluding capital transfers and contributions)	1 453 647	1 469 793	–	343 884	343 884	122 483	221 401	181%	1 469 793
Employee costs	579 923	313 024	–	52 561	52 561	26 085	26 475		313 024
Remuneration of Councillors	13 234	14 996	–	1 014	1 014	1 250	(236)		14 996
Depreciation and amortisation	2 559	240 934	–	19 595	19 595	20 078	(483)		240 934
Interest	48 538	5 304	–	4 144	4 144	451	3 693		5 304
Inventory consumed and bulk purchases	248 114	76 177	–	16 979	16 979	6 348	10 631		76 177
Transfers and subsidies	8 400	8 000	–	–	–	667	(667)	-100%	8 000
Other expenditure	489 280	253 236	–	19 607	19 474	21 103	(1 629)	-8%	253 236
Total Expenditure	1 390 047	911 672	–	113 899	113 766	75 981	37 784	50%	911 672
Surplus/(Deficit)	63 600	558 122	–	229 984	230 118	46 502	183 617	395%	558 122
Transfers and subsidies - capital (monetary allocations)	407 532	373 245	–	45 620	45 620	31 104	14 516	47%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	471 132	931 366	–	275 604	275 738	77 605	198 133	255%	931 366
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	471 132	931 366	–	275 604	275 738	77 605	198 133	255%	931 366
Capital expenditure & funds sources									
Capital expenditure	380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245
Capital transfers recognised	372 093	373 245	–	64 167	64 167	31 104	33 064	106%	373 245
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	8 254	–	–	68	68	–	68	#DIV/0!	–
Total sources of capital funds	380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245
Financial position									
Total current assets	573 336	1 162 928	–		732 040				1 162 928
Total non current assets	4 075 605	3 840 285	–		4 120 244				3 840 285
Total current liabilities	1 600 123	556 485	–		1 525 709				556 485
Total non current liabilities	49 906	194 333	–		49 556				194 333
Community wealth/Equity	2 998 913	4 252 396	–		3 277 019				4 252 396
Cash flows									
Net cash from (used) operating	(3 304 099)	899 872	–	58 050	717 793	87 704	(630 089)	-718%	899 872
Net cash from (used) investing	9 001 574	(429 231)	–	(64 235)	(64 235)	(35 769)	28 466	-80%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	(436)	(436)	100%	–
Cash/cash equivalents at the month/year end	5 997 089	480 320	–	(6 185)	953 172	66 409	(886 762)	-1335%	–
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	65 243	47 154	42 175	43 402	38 973	37 478	205 620	1 229 839	1 709 884
Creditors Age Analysis									
Total Creditors	35 641	90 270	39 066	28 856	25 134	25 304	194 593	553 930	992 794

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

5.3 FINANCIAL PERFORMANCE - REVENUE BY SOURCE

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July										
		2024/25	Budget Year 2025/26							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		511 182	496 566	–	28 754	28 754	41 381	(12 627)	-31%	496 566
Service charges - Waste Water Management		141 903	138 779	–	12 037	12 037	11 565	472	4%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		7 511	3 114	–	221	221	260	(39)	-15%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	–	8 062	8 062	6 989	1 073	15%	83 863
Interest from Current and Non Current Assets		10 339	13 607	–	157	157	1 134	(977)	-86%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	–	–	–	158	(158)	-100%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	–	217	217	216	1	0%	2 589
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		692 711	729 373	–	294 437	294 437	60 781	233 656	384%	729 373
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		1 113	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		1 453 647	1 469 793	–	343 884	343 884	122 483	221 401	181%	1 469 793

5.3.1. Revenue by Source

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

5.3.1.1. Service Charges-Water

The actual revenue billed from Service charges year to date (YTD) actual - Water amounted to R28.7 million compared with the year-to-date budget of R41.3 million which resulted in an **unfavourable** variance of R12.6 million.

Revenue generated from water sales which was unfavourable for the month. This is due to the reclassification of revenue that relates to the prior year which is still raised at the prior year rate in July. Since the municipality has billing cycles that cover a 30-day period, the revenue raised at the end of 4 billing cycles out of 5 that end on the month of July (namely, the 10th; 15th and 21st and the 26th) still needs to be apportioned for prior year revenue. This then means only the 30th billing gets to be recorded as the revenue for the month of July. This normalises during the course of the year.

5.3.1.2. Service charges-sanitation.

The actual revenue billed from Service charges year to date (YTD) actual - Sanitation amounted to R12 million compared with the year-to-date budget of R12 million which resulted in a **favourable** variance of R472 thousand.

Revenue generated from sanitation services which reflect favourable for the month of July.

5.3.1.3. Rental of facilities

Revenue from rental of facilities year to date (YTD) actual amounted to R0 compared with the year-to-date budget of R158 thousand which resulted in an unfavourable variance of R158 thousand.

The revenue is generated from rental of municipal premises and facilities which is on ad hoc basis. It is anticipated that billing shall be recorded in the preceding.

5.3.1.4. Interest earned-external investments.

Interest earned on external investments year to date (YTD) actual amounted to R157 thousand compared with the year-to-date budget of R1.1 billion, resulting in an unfavourable variance of R977 thousand.

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

5.3.1.5. Interest earned-outstanding debtors.

Interest earned on outstanding debtors' year-to-date (YTD) actual amounts to R8 million compared with the year-to-date budget of R6.9 million, resulting in a favourable variance of R1 million.

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

5.3.1.6. Transfers and subsidies

Transfers and subsides recognised operational year to date (YTD) actual amounted to R294.4 million compared with the year to-date budget of R60.7 million, resulting in a favourable variance of R233.6 million.

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

5.3.1.7. Other revenue - Sale of Goods and Rendering of Services

Revenue from sale of goods and rendering of services year to date (YTD) actual amounted to R221 thousand compared with the year to-date budget of R260 thousand, resulting in an unfavourable variance of R39 thousand.

The revenue is generated form sundry services provided by the municipal which is raised as and when the user departments request the same. It largely comes from insurance commission that the municipality receives.

5.3.1.7.2 Operational Revenue

This income is composed of all the internally generated income except the service charges, the rental of facilities and the interest income. The year-to-date actual on Operational Revenue amounted to R217 thousand compared with the year-to-date budget of R216 thousand, resulting in a favourable variance of R1 thousand.

The variance is due to sale of plans, tender documents, clearance certificates and other operational revenues.

5.4 FINANCIAL PERFORMANCE - EXPENDITURE BY TYPE

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

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type										
Employee related costs		579 923	313 024	–	52 561	52 561	26 085	26 475	101%	313 024
Remuneration of councillors		13 234	14 996	–	1 014	1 014	1 250	(236)	-19%	14 996
Bulk purchases - electricity		–	–	–		–	–	–		–
Inventory consumed		248 114	76 177	–	16 979	16 979	6 348	10 631	167%	76 177
Debt impairment		27 226	28 424	–	2 369	2 369	2 369	–		28 424
Depreciation and amortisation		2 559	240 934	–	19 595	19 595	20 078	–		240 934
Interest		48 538	5 304	–	4 144	4 144	451	3 693	820%	5 304
Contracted services		187 971	126 582	–	6 955	6 822	10 549	(3 727)	-35%	126 582
Transfers and subsidies		8 400	8 000	–	–	–	667	(667)	-100%	8 000
Irrecoverable debts written off		9 016	4 732	–	266	266	394	(129)		4 732
Operational costs		265 059	93 497	–	10 017	10 017	7 791	2 226	29%	93 497
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		8	–	–	–	–	–	–		–
Total Expenditure		1 390 047	911 672	–	113 899	113 766	75 981	37 784	50%	911 672

5.4.1. Employee related costs

The expenditure on the year to date (YTD) actual employee costs amounted to R52.5 million compared with the year-to-date budget of R26 million, resulting in an **unfavourable** variance of R26.4 million.

This variance is primarily due to overtime costs for essential services personnel. Additionally, there was a reduction in budget which was done after a rigorous process to eliminate non-core expenditure to improve the Municipality's working capital.

5.4.2. Remuneration of councillors

The actual expenditure for the year to date (YTD) actual councillor's allowance amounted to R1 million compared with the year-to-date budget of R1 million, resulting in a **favourable** variance of R236 thousand.

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

5.4.3. Debt Impairment

The year to date (YTD) actual expenditure on debt impairment amounted to R2.3 million compared with the year-to-date budgeted amount of R2.3 million.

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

5.4.4. Depreciation and asset impairment

The year to date (YTD) actual expenditure on depreciation and asset impairment amounted to R19.5 million compared with the budget of R20 million, resulting in an **unfavourable** variance of R483 thousand.

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

5.4.5. Interest paid.

The year to date (YTD) actual expenditure on interest paid amounted to R4.1 million compared with the year-to-date budget of R451 thousand, resulting in an **unfavourable** variance of R3.6 million.

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

5.4.6. Inventory consumed.

The year to date (YTD) actual expenditure for inventory consumed amounted to R16.9 million compared with the year-to-date budget of R6.3 million, resulting in an **unfavourable** variance of R10.6 million.

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

5.4.7. Contracted Services

The year to date (YTD) actual expenditure on Contracted services amounted to R6.9 million, compared with a year-to-date (YTD) budget of R10.5 million resulting in a **favourable** variance of R3.7 million.

This is largely due to fewer commencement of assets maintenance projects than anticipated driven by a decline in 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.

5.4.8 Irrecoverable debts written off.

The year to date (YTD) actual expenditure on Irrecoverable debts written off amounted to R266 thousand, while the year to date (YTD) budget R394 resulting in a **favourable** variance of R129 thousand.

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

5.4.9. Other operating expenditure

The year to date (YTD) actual expenditure on other operational expenditure amounted to R10 million compared with the year-to-date budget of R7.7 million resulting in an **unfavourable** variance of R2.2 million.

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

5.5 DEBTORS AGE ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS								
AS AT 31 JULY 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 83%, business is 14% of the total debt and departmental accounts are 3% to the total debt. It has also been noticed that some customers have opted to have boreholes in their properties, and some have installed storage facilities in their properties which then adversely affect the collections process as customers do not respond when disconnections and restrictions are physically made on the customers' properties.

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

INTERGOVERNMENTAL AGE ANALYSIS									
AS AT 31 JULY 2025									
Account Category	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance	Comments 31 JULY 2025
Department of Correctional Se	R396 002.65	R34 191.38	R34 523.63	R41 076.59	-R112 662.02	R52 955.09	R26 259.44	R472 346.76	Received R425 640.42
Department of Justice	29 696.29	R6 756.39	R1 576.59	R0.00	R0.00	R0.00	-R1 035.07	R36 994.20	After warning letters we received payments that reduced the debt by more than 50 thousand.
Dept of Education	R3 656.17	R847.57	R1 826.20	R1 001.93	R997.94	R993.95	R95 463.86	R104 787.62	Disconnection not implemented due to lack of staff and vehicle not road worthy.
Dept of Education(Section 20)	R17 264.42	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R17 264.42	
Dept of Education(Section 21)	R941 518.81	R801 702.28	R467 617.95	R611 049.07	R581 662.28	R516 091.68	R11 157 993.85	R15 077 635.92	First disconnection list issued for Urban schools, the majority of debt is on rural schools.
Dept of Health	R259 006.83	R132 733.70	R94 168.00	R90 529.47	R80 296.94	R93 930.35	R2 328 113.32	R3 078 778.61	Positive response received from the department and the debt has been reduced by 2million as compared to previous month. We had a meeting with Tutorn and Nyangwini of which accounts are disputed.
Dept of Higher Education and	R279 525.69	R2 637.03	R1 662.26	R1 004.97	R1 375.25	R719.53	R20 365.29	R307 290.02	UKZN account which is long outstanding has been disconnected.
Dept of Human Settlement	R7 021.08	R7 611.70	R5 966.13	R5 839.66	R5 025.84	R5 937.38	R221 754.98	R259 156.77	Only 2 properties have meters, and the rest are vacant stand accounts. 1 account has long outstanding debt the meter is underground.
Dept of Public Works National	R723 245.78	R574 049.45	R94 510.96	R50 124.10	R41 575.87	R40 845.33	R3 592 924.37	R5 117 275.86	Invoices sent and warning letters issued pending disconnection.
Dept of Public Works Provincia	R1 434.18	R3 522.59	R4 011.34	R2 189.63	R1 662.17	R1 657.23	R176 697.23	R191 174.37	Challenge of collecting on vacant land since it can not be disconnected or restricted.
Dept of Social Development	R6 446.03	R29 906.11	R4 307.01	R30 323.64	R30 537.71	R3 982.11	R96 381.84	R201 884.45	Long outstanding debt on 2 accounts relating to basic charges. The department is using a borehole and they have come forward to discuss accounts in efforts to settle in full.
Dept of Sports and Recreation	R2 197.37	R1 475.53	R79.67	R0.00	R0.00	R0.00	-R5 499.13	-R1 746.56	
Dept of Transport	R194 405.57	R140 354.71	R74 057.65	R29 517.52	R52 165.93	R87 619.62	R784 651.50	R1 362 772.50	Statements sent and customer requested verification with regards to account with more units and no consumption. Awaiting response and payments of accounts. In the mean time we received R274 907.28.
Eskom	R65 068.63	R43 352.94	R228 189.73	R38 767.85	R33 990.27	-R419 912.11	R1 914 550.22	R1 904 007.53	On going engagements regarding payment of accounts for some of Eskom accounts.
Harry Gwala District Municipal	R339 959.46	R283 125.88	R262 843.17	R265 708.78	R207 607.05	R381 493.43	R5 086 454.22	R6 827 191.99	Warning letters issued and customer requested invoices awaiting response.
National Youth Development A	R890.58	R825.71	R899.61	R777.31	R851.42	R768.49	R7 570.42	R12 583.54	Disconnection generated but not implemented shortage of staff.
Ray Nkonyeni Municipality	R1 454 441.58	R334 006.11	R478 689.10	R284 107.35	R354 736.95	R177 406.54	R1 829 196.88	R4 912 584.51	On going engagements regardng accounts and are disputed and need verifcations. Received R1 537 539.88.
SASSA	R549.57	R13 644.00	R0.00	R0.00	R0.00	R0.00	R0.00	R14 193.57	
South African Post Office	R31 759.94	-R795.17	R243.81	-R843.97	R241.65	R240.55	R8 112.35	R38 959.16	Received R2 145.24
Telkom SA	R20 521.74	R12 311.63	R7 873.35	R7 242.54	R7 549.39	R1 498.32	R169 250.17	R226 247.14	Unoccupied, vandalised properties with no meters thus could not disconnect.
Transnet	R85 079.69	R82 757.33	R77 002.18	R193 270.12	R48 281.88	R42 753.12	R3 121 341.81	R3 650 486.13	Properties could not be disconnected as most of them has no meters and no one in properties
Umdoni Local Municipality	R582 115.27	R164 250.66	R44 850.55	R20 294.14	R17 133.58	R40 984.81	-R151 419.79	R718 209.22	Received R1 301 173.21
Umuziwabantu Municipality	R221 123.14	R235.45	-R5 294.70	R232.79	R231.46	R0.00	-R24 725.67	R191 802.47	Received R232 574.32
Umzumbe Municipality	R1 769.10	R429.64	R427.69	R425.75	R423.79	R421.84	R15 115.10	R19 012.91	No response even after warning letters issued, disconnection to be implemented this month.
Grand Total	R5 664 699.57	R2 669 932.62	R1 880 031.88	R1 672 639.24	R1 353 685.35	R1 030 387.26	R30 469 517.19	R44 740 893.11	

5.6 CREDITORS ANALYSIS

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	23 494	29 962	30 073	25 445	19 577	22 943	176 502	339 936	667 931	667 931
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	7 901	58 252	6 232	2 126	2 895	1 867	9 013	163 333	251 620	251 620
Auditor General	0800	–	1 059	41	–	–	–	131	–	1 232	1 232
Other	0900	4 246	997	2 720	1 285	2 662	494	8 947	50 662	72 012	72 012
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	35 641	90 270	39 066	28 856	25 134	25 304	194 593	553 930	992 794	992 794

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

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

5.7 CAPITAL EXPENDITURE

UGU DISTRICT MUNICIPALITY CAPITAL BUDGET: 31 JULY 2025								
PROJECT NAME	**ORIGINAL BUDGET**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
INTERNAL CAPEX								
Furniture and Office Equipment	R0.00	R67 876.80					R67 876.80	R0.00
TOTAL INTERNAL CAPEX	**R0.00**	**R67 876.80**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R67 876.80**	R0.00
					R0.00			
PROJECT NAME	**ORIGINAL BUDGET**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
MIG								
Kwamgai and Surrounds Water Supply Scheme	R19 183 778.00							R1 598 648.17
Vulamehlo Cross-Border Water Scheme	R23 300 000.00	R4 425 068.53					R4 425 068.53	R1 941 666.67
Umzimkhulu Bulk Water Augmentation Scheme - Phase 2	R35 750 000.00	R4 054 322.33					R4 054 322.33	R2 979 166.67
Kwalembe Water Supply Scheme Extension Implementation - Phase 1	R33 955 719.00	R16 706 984.88					R16 706 984.88	R2 829 643.25
Emergency Boreholes Programme - Phase 2 - Implementation	R28 672 700.00	R4 278 093.31					R4 278 093.31	R2 389 391.67
Margate Extension 3 & 7 Sanitation Scheme - Ward 6	R21 192 638.07							R1 766 053.17
Refurbishment And Upgrade Of Margate Storm-Damaged Infrastructure, Wastewater Treatr	R32 500 000.00	R25 041 363.47					R25 041 363.47	R2 708 333.33
Umzinto Waste Water Treatment Works	R21 950 000.00							R1 829 166.67
Umzinto Slums Clearance: Farm Isonti Low Cost Housing Water and Sanitation Scheme	R19 011 464.93	R8 106 060.82					R8 106 060.82	R1 584 288.74
Refurbishment of Sanitation Infrastructure	R15 311 700.00							R1 275 975.00
Pennington Waterbourne Sanitation Phase 3A	R22 416 700.00	R1 555 480.00					R1 555 480.00	R1 868 058.33
TOTAL MIG	**R273 244 700.00**	**R64 167 373.34**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R64 167 373.34**	**R22 770 391.67**
PROJECT NAME	**ORIGINAL BUDGET**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
WSIG								
Dunjazane Water Pipeline	R500 000.00							R41 666.67
KwaMadlala Water Pipeline	R15 411 311.66							R1 284 275.97
Upgrade of Harding Sewer Reticulation	R24 400 000.00							R2 033 333.33
Non-Revenue Water	R40 273 259.01							R3 356 104.92
Replacement Of Sewer Mains And Refurbishment Of Sewer Pumpstations And Backup Gener	R6 500 000.00							R541 666.67
KwaNositha And Game Reserve Bulk Water Infrastructure And Reticulation - Phase 1	R6 450 000.00							R537 500.00
Murchison Bulk Water Supply And Reticulation Pipelines	R6 465 429.33							R538 785.78
	R100 000 000.00	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R8 333 333.33**
TOTAL WSIG								
TOTAL CAPITAL EXPENDITURE	**R373 244 700.00**	**R64 235 250.14**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R64 235 250.14**	**R31 103 725.00**

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 R64 235 250.14 million relating to MIG, WSIG and INTERNAL FUNDED PROJECT, against the year-to-date budget of R31 103 725.00 million, resulting to a favourable balance R33 131 524.14.

5.8. INVESTMENT PORTFOLIO

UGU DISTRICT MUNICIPALITY									
INVESTMENT REGISTER: 31 JULY 2025									
NO	BANK NAME	ACCOUNT NUMBER	ACCOUNT TYPE	OPENING BALANCE - 30 JUNE 2025	MONTHLY CAPITAL INVESTMENT	MONTHLY CAPITAL WITHDRAWN	MONTHLY INTEREST EARNED	MONTHLY INTEREST WITHDRAWN	CLOSING BALANCE - 31 JULY 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	R959.87				R170 623.22
			INT -	R959.87			R911.55	R959.87	R911.55
3	NEDBANK	7648552728	CAPITAL	R0.00	R5 000 000.00				R5 000 000.00
			INT ACC-9%	R0.00					R0.00
4	STANDARD MIG CALL	058905324-041	MIG CALL STD	R2 921.29	R9.12				R2 930.41
			INT-4.80%	R9.12			R9.46	R9.12	R9.46
5	STANDARD	058905324-045	CAPITAL	R0.00	R100 000 000.00				R100 000 000.00
			INT-9.20%	R0.00					R0.00
6	ABSA CALL	2081188843 + 2081187889	CAPITAL	R35 318.13					R35 318.13
			INT-9.53%	R0.00			R18 994.56		R18 994.56
7	STD CALL	058905324-042	CAPITAL	R34 684.60					R34 684.60
			INT-9.20%	R0.00			R111.54		R111.54
	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	R243 556.36	R105 000 968.99	R0.00	R20 027.11	R968.99	R105 263 583.47

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

5.9. TRANSFERS AND GRANTS RECEIPTS

UGU DISTRICT MUNICIPALITY								
GRANTS REGISTER 31 JULY 2025								
NO.	DETAILS	BALANCE AS AT 1 JULY 2025	TOTAL INCOME 31 JULY 2025	TOTAL EXP 31 JULY 2025	BALANCE AS AT 31 JULY 2025	TOTAL % SPENT AS AT 31 JULY 2025	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	R0.00	R69 447.92	R69 447.92	0.00%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	R0.00	R0.00		R0.00	0.00%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	R0.00	R205 450.00	R205 450.00	0.00%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R40 000 000.00		-R40 000 000.00	0.00%	GM: WS	DPLG
A5	Development Planning Shared Services	R0.00	R0.00		R0.00	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	-R1 000 000.00	R0.00		-R1 000 000.00	0.00%	OMM	COGTA
A7	Municipal Disaster Response Grant	R0.00	R0.00		R0.00	0.00%	GM: WS	COGTA
A8	Ugu Transformative River Management Programme	R0.00	R0.00		R0.00	0.00%	GM: WS/CS	DPLG
A9	Implementation of the Green and Smart Municipality (GSM) Project	-R840 848.58	R0.00		-R840 848.58	0.00%	GM: IED	EDTEA
A10	Regional Bulk Infrastructure Grant	R0.00	R0.00		R0.00	0.00%	GM: IED	EDTEA
A11	Mig Projects	R0.00	-R86 000 000.00	R45 620 030.94	-R40 379 969.06	53.05%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R294 437 000.00	R58 887 333.33	-R235 549 666.67	20.00%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	-R1 840 848.58	-R420 437 000.00	R104 782 262.19	-R317 495 586.39			

5.9.1. Transfers and Grants Receipts

The total grants received for the financial year to date amounted to R420 437 000.00 as per the Table/ Schedule above, and the expenditure to-date is R104 782 262.19 which is 24.92%.

5.9.2. Transfers and Grants Expenditure

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

5.9.3. Grants Expenditure

5.9.3.1 Finance Management Grant (FMG)

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

The gazetted amount is R2 000 000 million, and as per the table above R0.00 was received from the National Treasury in July. Therefore, expenditure for the financial year to date amounted to R69 447.92. The spending of the Grant based on the gazzeted amount is 3.47%

5.9.3.2. Municipal Infrastructure Grant (MIG)

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

The gazetted amount is R287 626 000, The Municipality received R86 000 000.00 in July and R45 620 030.94 was spent by the end of July. The spending of the Grant is 53.05% against the allocation to date.

5.9.3.3. Water Services Infrastructure Grant (WSIG)

The gazetted amount is R 100 000 000, The municipality received R40 000 000 in July and R0.00 was spent by the end of July. The spending of the Grant is 0% against the allocation to date.

5.9.3.4. Other grants

The gazette allocations for 2025/2026 are as follows:

- The Expanded Public Works Programme gazetted amount R 3 222 000.00 and the expenditure as of 30 July is R205 450.00. We received R0.00 from the National Treasury in July 2025. The spending of the Grant is 6.38% against the gazzeted amount.
- Rural Roads Asset Management Systems Grant gazetted amount R3 122 000, R0.00 was received in July. The expenditure as at the end of July 2025 is R0.00The spending of the Grant is 0% against the allocation to date.

5.9.3.5 Implementation of the Green and Smart Municipality Project

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

The ultimate objective is to achieve nearly zero energy from buildings being sourced from the Eskom grid and incorporate an energy efficient approach in municipal planning. The grant was not 100% spent during the financial year 2024/2025. The opening balance for 2025/2026 financial year is R840 848.58 which is resulting in the grant not being spent 100%. The expenditure is at R0.00 in July which is 0% against the allocation to date.

5.10. EXPENDITURE DETAILS SALARIES

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10 011	11 349	–	765	765	946	(180)	-19%	11 349
Pension and UIF Contributions		–	338	–	–	–	28	(28)	-100%	338
Medical Aid Contributions		–	125	–	–	–	10	(10)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	–	1	1	32	(31)	-97%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	–	247	247	234	14	6%	2 803
Sub Total - Councillors		13 234	14 996	–	1 014	1 014	1 250	(236)	-19%	14 996
% increase	4		13.3%							13.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	–	–	–	389	(389)	-100%	4 668
Pension and UIF Contributions		–	131	–	–	–	11	(11)	-100%	131
Medical Aid Contributions		–	14	–	–	–	1	(1)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	–	–	–	56	(56)	-100%	669
Cellphone Allowance		–	165	–	–	–	14	(14)	-100%	165
Housing Allowances		–	129	–	–	–	11	(11)	-100%	129
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		–	5 776	–	–	–	481	(481)	-100%	5 776
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	–	31 786	31 786	12 612	19 174	152%	151 350
Pension and UIF Contributions		63 343	49 347	–	5 826	5 826	4 112	1 714	42%	49 347
Medical Aid Contributions		25 451	18 805	–	2 278	2 278	1 567	711	45%	18 805
Overtime		57 021	8 375	–	5 031	5 031	698	4 334	621%	8 375
Performance Bonus		30 431	9 173	–	124	124	764	(640)	-84%	9 173
Motor Vehicle Allowance		15 152	10 532	–	1 352	1 352	878	475	54%	10 532
Cellphone Allowance		3 481	3 479	–	315	315	290	25	9%	3 479
Housing Allowances		1 512	2 127	–	145	145	177	(32)	-18%	2 127
Other benefits and allowances		13 061	36 936	–	1 222	1 222	3 078	(1 856)	-60%	36 936
Payments in lieu of leave		7 788	7 450	–	3 628	3 628	621	3 007	484%	7 450
Long service awards		5 423	2 641	–	469	469	220	249	113%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	–	382	382	586	(204)	-35%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		579 923	307 248	–	52 561	52 561	25 604	26 957	105%	307 248
% increase	4		-47.0%							-47.0%
Total Parent Municipality		593 157	328 020	–	53 574	53 574	27 335	26 239	96%	328 020
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		593 157	328 020	–	53 574	53 574	27 335	26 239	96%	328 020
% increase	4		-44.7%							-44.7%
TOTAL MANAGERS AND STAFF		579 923	313 024	–	52 561	52 561	26 085	26 475	101%	313 024

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

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

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

5.11. LONG-TERM LOANS

UGU DISTRICT MUNICIPALITY										
LOANS REGISTER 31 JULY2025										
DETAILS	PURPOSE OF THE LOAN	INTEREST %	REDEEMABLE	CLOSING BALANCE - 30 JUNE 2025	CURRENT RECEIPTS	MONTHLY INTEREST CHARGED	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE -31 JULY 2025
Development Bank of SA	uMzimkhulu Augmentation - Infrastructure	5%	2029/06/30	R20 469 903.12	R0.00	R86 355.37	R86 355.37	R86 355.37	R349 508.14	R20 120 394.98
			TOTAL	R20 469 903.12	R0.00	R86 355.37	R86 355.37	R86 355.37	R349 508.14	R20 120 394.98

5.11.1 External Loans

The loan is structured, unsecure and were all taken with DBSA. The loan that was for refurbishment of Sanitation Infrastructure – Phase2 was settled as of 31 March 2024, the current loan balance outstanding is R20 120 394.98 for Umzimkhulu Augmentation. The municipality is still able to make repayments as and when they fall due.

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

5.12 PERFORMANCE INDICATORS

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July								
			2024/25	Budget Year 2025/26				
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.5%	27.0%	0.0%	3.6%	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		41.9%	15.6%	0.0%	35.8%	15.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	35.8%	209.0%	0.0%	48.0%	209.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.5%	104.1%	0.0%	8.8%	104.1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		29.1%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		39.9%	21.3%	0.0%	15.3%	21.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.6%	3.3%	0.0%	0.2%	3.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		3.5%	16.8%	0.0%	1.2%	1.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

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

2. Material variances to be explained.

Calculations							
Financial liabilities			27 997	148 958		27 647	
Total Assets			4 648 941	5 003 213		4 852 284	5 003 213
Employee related costs			579 923	313 024		52 561	313 024
Repairs & Maintenance			38 253	49 143		657	49 143
Interest (finance charges)			48 538	5 304		4 144	5 304
Principal paid				5 231			5 231
Depreciation			2 559	240 934			14 996
Operating expenditure			1 390 047	911 672		113 766	911 672
Total Capital Expenditure			380 346	373 245		64 235	64 235
Borrowed funding for capital							
Debt			1 256 149	661 329		1 172 271	661 329
Equity			2 998 913	4 252 396		3 277 019	4 252 396
Reserves and funds							
Borrowing			27 997	148 958		27 647	148 958
Current assets			573 336	1 162 928		732 040	1 162 928
Current liabilities			1 600 123	556 485		1 525 709	556 485
Monetary assets			7 561	579 168		134 280	579 168
Total Revenue (excluding capital transfers and contributions)			1 453 647	1 469 793		343 884	1 469 793
Transfers and subsidies - Operational			692 711				
Transfers and subsidies - capital (monetary allocations)			407 532	373 245		45 620	373 245
Debt service payments				8 376			(10 586)
Outstanding debtors (receivables)			422 944				
Annual services revenue			653 085	635 345		40 790	40 790
Cash + investments	Including LT investments		7 561	579 168		134 280	579 168
Fixed operational expend. (monthly)							
Longstanding debtors outstanding			(279)	11 162		(279)	11 162
Longstanding debtors recovered							
Attorney collections							

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

5.12.1. Borrowing Management

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

5.12.2. Liquidity

- Current Ratio: Current Assets/ Current Liabilities, the Municipality is sitting at 0.48:1 as it is lower than the norm of 2:1.
- Quick Ratio: Current Assets less Inventory / Current Liabilities, the Municipality set at 0.09:1 as it is lower than the norm of 1.5:1.

The ideal current ratio and quick ratio are 1.5 - 2.1 and 1.5: 1 respectively. As of 31 July 2025, the current ratio of the municipality is 0.48:1 and the quick ratio is 0.09:1. This is a risk because the municipality may not be able to satisfactorily meet its short-term obligations as there are more short-term commitments and less liquid assets to cover them.

- Cash Coverage; the Municipality is sitting at 0.88 month which is unfavourable as it is lower than the norm of between 1 - 3 Months.

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

5.12.3. Revenue Management

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

- To total debt: 50.74%
- To monthly billings: 61 %

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

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

Kindly refer to paragraph 6.5 above.

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

6. MAIN TABLES

6.1 SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M01 July

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	653 085	635 345	–	40 790	40 790	52 945	(12 155)	-23%	635 345
Investment revenue	10 339	13 607	–	157	157	1 134	(977)	-86%	13 607
Transfers and subsidies - Operational	692 711	729 373	–	294 437	294 437	60 781	233 656	384%	729 373
Other own revenue	97 512	91 468	–	8 499	8 499	7 622	877	12%	91 468
Total Revenue (excluding capital transfers and contributions)	1 453 647	1 469 793	–	343 884	343 884	122 483	221 401	181%	1 469 793
Employee costs	579 923	313 024	–	52 561	52 561	26 085	26 475		313 024
Remuneration of Councillors	13 234	14 996	–	1 014	1 014	1 250	(236)		14 996
Depreciation and amortisation	2 559	240 934	–	19 595	19 595	20 078	(483)		240 934
Interest	48 538	5 304	–	4 144	4 144	451	3 693		5 304
Inventory consumed and bulk purchases	248 114	76 177	–	16 979	16 979	6 348	10 631		76 177
Transfers and subsidies	8 400	8 000	–	–	–	667	(667)	-100%	8 000
Other expenditure	489 280	253 236	–	19 607	19 474	21 103	(1 629)	-8%	253 236
Total Expenditure	1 390 047	911 672	–	113 899	113 766	75 981	37 784	50%	911 672
Surplus/(Deficit)	63 600	558 122	–	229 984	230 118	46 502	183 617	395%	558 122
Transfers and subsidies - capital (monetary allocations)	407 532	373 245	–	45 620	45 620	31 104	14 516	47%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	471 132	931 366	–	275 604	275 738	77 605	198 133	255%	931 366
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	471 132	931 366	–	275 604	275 738	77 605	198 133	255%	931 366
Capital expenditure & funds sources									
Capital expenditure	380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245
Capital transfers recognised	372 093	373 245	–	64 167	64 167	31 104	33 064	106%	373 245
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	8 254	–	–	68	68	–	68	#DIV/0!	–
Total sources of capital funds	380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245
Financial position									
Total current assets	573 336	1 162 928	–		732 040				1 162 928
Total non current assets	4 075 605	3 840 285	–		4 120 244				3 840 285
Total current liabilities	1 600 123	556 485	–		1 525 709				556 485
Total non current liabilities	49 906	194 333	–		49 556				194 333
Community wealth/Equity	2 998 913	4 252 396	–		3 277 019				4 252 396
Cash flows									
Net cash from (used) operating	(3 304 099)	899 872	–	58 050	717 793	87 704	(630 089)	-718%	899 872
Net cash from (used) investing	9 001 574	(429 231)	–	(64 235)	(64 235)	(35 769)	28 466	-80%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	(436)	(436)	100%	–
Cash/cash equivalents at the month/year end	5 997 089	480 320	–	(6 185)	953 172	66 409	(886 762)	-1335%	–
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	65 243	47 154	42 175	43 402	38 973	37 478	205 620	1 229 839	1 709 884
Creditors Age Analysis									
Total Creditors	35 641	90 270	39 066	28 856	25 134	25 304	194 593	553 930	992 794

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

6.2 STATEMENT OF FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		511 182	496 566	–	28 754	28 754	41 381	(12 627)	-31%	496 566
Service charges - Waste Water Management		141 903	138 779	–	12 037	12 037	11 565	472	4%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		7 511	3 114	–	221	221	260	(39)	-15%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	–	8 062	8 062	6 989	1 073	15%	83 863
Interest from Current and Non Current Assets		10 339	13 607	–	157	157	1 134	(977)	-86%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	–	–	–	158	(158)	-100%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	–	217	217	216	1	0%	2 589
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		692 711	729 373	–	294 437	294 437	60 781	233 656	384%	729 373
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		1 113	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		1 453 647	1 469 793	–	343 884	343 884	122 483	221 401	181%	1 469 793
Expenditure By Type										
Employee related costs		579 923	313 024	–	52 561	52 561	26 085	26 475	101%	313 024
Remuneration of councillors		13 234	14 996	–	1 014	1 014	1 250	(236)	-19%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		248 114	76 177	–	16 979	16 979	6 348	10 631	167%	76 177
Debt impairment		27 226	28 424	–	2 369	2 369	2 369	–		28 424
Depreciation and amortisation		2 559	240 934	–	19 595	19 595	20 078	–		240 934
Interest		48 538	5 304	–	4 144	4 144	451	3 693	820%	5 304
Contracted services		187 971	126 582	–	6 955	6 822	10 549	(3 727)	-35%	126 582
Transfers and subsidies		8 400	8 000	–	–	–	667	(667)	-100%	8 000
Irrecoverable debts written off		9 016	4 732	–	266	266	394	(129)		4 732
Operational costs		265 059	93 497	–	10 017	10 017	7 791	2 226	29%	93 497
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		8	–	–	–	–	–	–		–
Total Expenditure		1 390 047	911 672	–	113 899	113 766	75 981	37 784	50%	911 672
Surplus/(Deficit)		63 600	558 122	–	229 984	230 118	46 502	183 617	0	558 122
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	–	45 620	45 620	31 104	14 516	0	373 245
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		471 132	931 366	–	275 604	275 738	77 605			931 366
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		471 132	931 366	–	275 604	275 738	77 605			931 366
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		471 132	931 366	–	275 604	275 738	77 605			931 366
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		471 132	931 366	–	275 604	275 738	77 605			931 366

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

6.3 CAPITAL EXPENDITURE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		7 589	–	–	68	68	–	68	#DIV/0!	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		206 747	181 289	–	25 186	25 186	15 107	10 079	67%	181 289
Vote 14 - Waste Water Management		166 011	191 955	–	38 981	38 981	15 996	22 985	144%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245
Total Capital Expenditure		380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245
Capital Expenditure - Functional Classification										
Governance and administration		7 589	–	–	68	68	–	68	#DIV/0!	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	68	68	–	68	#DIV/0!	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		372 758	373 245	–	64 167	64 167	31 104	33 064	106%	373 245
Energy sources		–	–	–	–	–	–	–		–
Water management		206 747	181 289	–	25 186	25 186	15 107	10 079	67%	181 289
Waste water management		166 011	191 955	–	38 981	38 981	15 996	22 985	144%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245
Funded by:										
National Government		372 093	373 245	–	64 167	64 167	31 104	33 064	106%	373 245
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		372 093	373 245	–	64 167	64 167	31 104	33 064	106%	373 245
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		8 254	–	–	68	68	–	68	#DIV/0!	–
Total Capital Funding		380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245

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

6.4 STATEMENT FINANCIAL POSITION

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		7 561	579 168	–	134 280	579 168
Trade and other receivables from exchange transactions		394 871	527 080	–	406 508	527 080
Receivables from non-exchange transactions		25 328	9 470	–	27 102	9 470
Current portion of non-current receivables		2 528	66	–	2 545	66
Inventory		12 307	46 242	–	15 567	46 242
VAT		130 245	902	–	145 770	902
Other current assets		497	–	–	268	–
Total current assets		573 336	1 162 928	–	732 040	1 162 928
Non current assets						
Investments		0	–	–	0	–
Investment property		31 513	30 400	–	31 513	30 400
Property, plant and equipment		4 040 342	3 794 465	–	4 085 167	3 794 465
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 028	4 258	–	3 843	4 258
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		(279)	11 162	–	(279)	11 162
Other non-current assets		0	–	–	0	–
Total non current assets		4 075 605	3 840 285	–	4 120 244	3 840 285
TOTAL ASSETS		4 648 941	5 003 213	–	4 852 284	5 003 213
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		115 712	(5 231)	–	115 712	(5 231)
Consumer deposits		23 274	–	–	23 386	–
Trade and other payables from exchange transactions		1 088 610	470 115	–	924 702	470 115
Trade and other payables from non-exchange transactions		1 921	2 111	–	82 301	2 111
Provision		114 097	(6 954)	–	117 466	(6 954)
VAT		256 508	96 443	–	262 142	96 443
Other current liabilities		–	–	–	–	–
Total current liabilities		1 600 123	556 485	–	1 525 709	556 485
Non current liabilities						
Financial liabilities		27 997	148 958	–	27 647	148 958
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		21 909	45 375	–	21 909	45 375
Total non current liabilities		49 906	194 333	–	49 556	194 333
TOTAL LIABILITIES		1 650 028	750 817	–	1 575 265	750 817
NET ASSETS	2	2 998 913	4 252 396	–	3 277 019	4 252 396
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 998 913	4 252 396	–	3 277 019	4 252 396
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	2 998 913	4 252 396	–	3 277 019	4 252 396

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

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS AS AT 31 JULY 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 - M01 July

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	23 494	29 962	30 073	25 445	19 577	22 943	176 502	339 936	667 931	667 931
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	7 901	58 252	6 232	2 126	2 895	1 867	9 013	163 333	251 620	251 620
Auditor General	0800	–	1 059	41	–	–	–	131	–	1 232	1 232
Other	0900	4 246	997	2 720	1 285	2 662	494	8 947	50 662	72 012	72 012
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	35 641	90 270	39 066	28 856	25 134	25 304	194 593	553 930	992 794	992 794

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

3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

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			1		171
										1	1			1	1
NEDBANK	7648552728									–			5 000		5 000
										–					–
STANDARD BANK MIG CALL	058905324-041									3			0		3
										0	0			0	0
STANDARD BANK	058905324-045									–			100 000		100 000
										–					–
ABSA CALL	2081188843 + 2081187889									35					35
										–				19	19
STANDARD BANK CALL	058905324-042									35					35
										–				0	0
ABSA INVEST	2081523754									–					–
										–					–
STANDARD BANK	058905324-051									–					–
										–					–
GENERAL ACCOUNT	53299787									–					–
										–					–
															–
															–
															–
Municipality sub-total										244		–	105 001		105 264
Entities															
															–
															–
															–
															–
															–
															–
															–
Entities sub-total										–		–	–		–
TOTAL INVESTMENTS AND INTEREST	2									244		–	105 001		105 264

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

4. ALLOCATION AND GRANTS RECEIPTS AND EXPENDITURE

UGU DISTRICT MUNICIPALITY

GRANTS REGISTER 31 JULY 2025

NO.	DETAILS	BALANCE AS AT 1 JULY 2025	TOTAL INCOME 31 JULY 2025	TOTAL EXP 31 JULY 2025	BALANCE AS AT 31 JULY 2025	TOTAL % SPENT AS AT 31 JULY 2025	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	R0.00	R69 447.92	R69 447.92	0.00%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	R0.00	R0.00		R0.00	0.00%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	R0.00	R205 450.00	R205 450.00	0.00%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R40 000 000.00		-R40 000 000.00	0.00%	GM: WS	DPLG
A5	Development Planning Shared Services	R0.00	R0.00		R0.00	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	-R1 000 000.00	R0.00		-R1 000 000.00	0.00%	OMM	COGTA
A7	Municipal Disaster Response Grant	R0.00	R0.00		R0.00	0.00%	GM: WS	COGTA
A8	Ugu Transformative River Management Programme	R0.00	R0.00		R0.00	0.00%	GM: WS/CS	DPLG
A9	Implementation of the Green and Smart Municipality (GSM) Project	-R840 848.58	R0.00		-R840 848.58	0.00%	GM: IED	EDTEA
A10	Regional Bulk Infrastructure Grant	R0.00	R0.00		R0.00	0.00%	GM: IED	EDTEA
A11	Mig Projects	R0.00	-R86 000 000.00	R45 620 030.94	-R40 379 969.06	53.05%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R294 437 000.00	R58 887 333.33	-R235 549 666.67	20.00%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	-R1 840 848.58	-R420 437 000.00	R104 782 262.19	-R317 495 586.39			

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 - M01 July

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10 011	11 349	–	765	765	946	(180)	-19%	11 349
Pension and UIF Contributions		–	338	–	–	–	28	(28)	-100%	338
Medical Aid Contributions		–	125	–	–	–	10	(10)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	–	1	1	32	(31)	-97%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	–	247	247	234	14	6%	2 803
Sub Total - Councillors		13 234	14 996	–	1 014	1 014	1 250	(236)	-19%	14 996
% increase	4		13.3%							13.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	–	–	–	389	(389)	-100%	4 668
Pension and UIF Contributions		–	131	–	–	–	11	(11)	-100%	131
Medical Aid Contributions		–	14	–	–	–	1	(1)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	–	–	–	56	(56)	-100%	669
Cellphone Allowance		–	165	–	–	–	14	(14)	-100%	165
Housing Allowances		–	129	–	–	–	11	(11)	-100%	129
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		–	5 776	–	–	–	481	(481)	-100%	5 776
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	–	31 786	31 786	12 612	19 174	152%	151 350
Pension and UIF Contributions		63 343	49 347	–	5 826	5 826	4 112	1 714	42%	49 347
Medical Aid Contributions		25 451	18 805	–	2 278	2 278	1 567	711	45%	18 805
Overtime		57 021	8 375	–	5 031	5 031	698	4 334	621%	8 375
Performance Bonus		30 431	9 173	–	124	124	764	(640)	-84%	9 173
Motor Vehicle Allowance		15 152	10 532	–	1 352	1 352	878	475	54%	10 532
Cellphone Allowance		3 481	3 479	–	315	315	290	25	9%	3 479
Housing Allowances		1 512	2 127	–	145	145	177	(32)	-18%	2 127
Other benefits and allowances		13 061	36 936	–	1 222	1 222	3 078	(1 856)	-60%	36 936
Payments in lieu of leave		7 788	7 450	–	3 628	3 628	621	3 007	484%	7 450
Long service awards		5 423	2 641	–	469	469	220	249	113%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	–	382	382	586	(204)	-35%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		579 923	307 248	–	52 561	52 561	25 604	26 957	105%	307 248
% increase	4		-47.0%							-47.0%
Total Parent Municipality		593 157	328 020	–	53 574	53 574	27 335	26 239	96%	328 020
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		593 157	328 020	–	53 574	53 574	27 335	26 239	96%	328 020
% increase	4		-44.7%							-44.7%
TOTAL MANAGERS AND STAFF		579 923	313 024	–	52 561	52 561	26 085	26 475	101%	313 024

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

6. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity								–		
Service charges - Water								–		
Service charges - Waste Water Management								–		
Service charges - Waste management								–		
Sale of Goods and Rendering of Services								–		
Agency services								–		
Interest								–		
Interest earned from Receivables								–		
Interest earned from Current and Non Current Assets										
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets								–		
Licence and permits								–		
Special rating levies										
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 - M01 July

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

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

8.CAPITAL PROGRAMME PERFORMANCE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		7 589	–	–	68	68	–	68	#DIV/0!	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		206 747	181 289	–	25 186	25 186	15 107	10 079	67%	181 289
Vote 14 - Waste Water Management		166 011	191 955	–	38 981	38 981	15 996	22 985	144%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245
Total Capital Expenditure		380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245
Capital Expenditure - Functional Classification										
Governance and administration		7 589	–	–	68	68	–	68	#DIV/0!	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	68	68	–	68	#DIV/0!	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		372 758	373 245	–	64 167	64 167	31 104	33 064	106%	373 245
Energy sources		–	–	–	–	–	–	–		–
Water management		206 747	181 289	–	25 186	25 186	15 107	10 079	67%	181 289
Waste water management		166 011	191 955	–	38 981	38 981	15 996	22 985	144%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245
Funded by:										
National Government		372 093	373 245	–	64 167	64 167	31 104	33 064	106%	373 245
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		372 093	373 245	–	64 167	64 167	31 104	33 064	106%	373 245
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		8 254	–	–	68	68	–	68	#DIV/0!	–
Total Capital Funding		380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245

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

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

Please refer to the SCTIE F Schedule attached

10. MANAGER'S QUALITY CERTIFICATE

Ugu District Municipality

Quality Certificate

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

(name of municipality),hereby certify that-

(mark as appropriate)

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

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

Print name Mr Vela Owen Mazibuko

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature

Date 12/08/2025

Municipal
In-year reports
&
supporting tables

mSCOA Version 6.9

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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: M01 July

MTREF: 2025 **Budget Year:** 2025/26

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 - M01 July

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	653 085	635 345	–	40 790	40 790	52 945	(12 155)	-23%	635 345
Investment revenue	10 339	13 607	–	157	157	1 134	(977)	-86%	13 607
Transfers and subsidies - Operational	692 711	729 373	–	294 437	294 437	60 781	233 656	384%	729 373
Other own revenue	97 512	91 468	–	8 499	8 499	7 622	877	12%	91 468
Total Revenue (excluding capital transfers and contributions)	1 453 647	1 469 793	–	343 884	343 884	122 483	221 401	181%	1 469 793
Employee costs	579 923	313 024	–	52 561	52 561	26 085	26 475		313 024
Remuneration of Councillors	13 234	14 996	–	1 014	1 014	1 250	(236)		14 996
Depreciation and amortisation	2 559	240 934	–	19 595	19 595	20 078	(483)		240 934
Interest	48 538	5 304	–	4 144	4 144	451	3 693		5 304
Inventory consumed and bulk purchases	248 114	76 177	–	16 979	16 979	6 348	10 631		76 177
Transfers and subsidies	8 400	8 000	–	–	–	667	(667)	-100%	8 000
Other expenditure	489 280	253 236	–	19 607	19 474	21 103	(1 629)	-8%	253 236
Total Expenditure	1 390 047	911 672	–	113 899	113 766	75 981	37 784	50%	911 672
Surplus/(Deficit)	63 600	558 122	–	229 984	230 118	46 502	183 617	395%	558 122
Transfers and subsidies - capital (monetary allocations)	407 532	373 245	–	45 620	45 620	31 104	14 516	47%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	471 132	931 366	–	275 604	275 738	77 605	198 133	255%	931 366
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	471 132	931 366	–	275 604	275 738	77 605	198 133	255%	931 366
Capital expenditure & funds sources									
Capital expenditure	380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245
Capital transfers recognised	372 093	373 245	–	64 167	64 167	31 104	33 064	106%	373 245
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	8 254	–	–	68	68	–	68	#DIV/0!	–
Total sources of capital funds	380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245
Financial position									
Total current assets	573 336	1 162 928	–		732 040				1 162 928
Total non current assets	4 075 605	3 840 285	–		4 120 244				3 840 285
Total current liabilities	1 600 123	556 485	–		1 525 709				556 485
Total non current liabilities	49 906	194 333	–		49 556				194 333
Community wealth/Equity	2 998 913	4 252 396	–		3 277 019				4 252 396
Cash flows									
Net cash from (used) operating	(3 304 099)	899 872	–	58 050	717 793	87 704	(630 089)	-718%	899 872
Net cash from (used) investing	9 001 574	(429 231)	–	(64 235)	(64 235)	(35 769)	28 466	-80%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	(436)	(436)	100%	–
Cash/cash equivalents at the month/year end	5 997 089	480 320	–	(6 185)	953 172	66 409	(886 762)	-1335%	–

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	65 243	47 154	42 175	43 402	38 973	37 478	205 620	1 229 839	1 709 884
Creditors Age Analysis									
Total Creditors	35 641	90 270	39 066	28 856	25 134	25 304	194 593	553 930	992 794

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		1 290 288	1 205 791	–	356 197	356 197	100 483	255 715	254%	1 205 791
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		1 290 288	1 205 791	–	356 197	356 197	100 483	255 715	254%	1 205 791
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		7 842	1 902	–	54	54	158	(104)	-66%	1 902
Planning and development		6 491	1 902	–	54	54	158	(104)	-66%	1 902
Road transport		–	–	–	–	–	–	–		–
Environmental protection		1 351	–	–	–	–	–	–		–
Trading services		563 049	635 345	–	33 252	33 252	52 945	(19 693)	-37%	635 345
Energy sources		–	–	–	–	–	–	–		–
Water management		422 937	496 566	–	21 279	21 279	41 381	(20 102)	-49%	496 566
Waste water management		140 112	138 779	–	11 973	11 973	11 565	408	4%	138 779
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 861 179	1 843 038	–	389 504	389 504	153 587	235 917	154%	1 843 038
Expenditure - Functional										
Governance and administration		519 567	484 742	–	39 737	39 737	40 395	(658)	-2%	484 742
Executive and council		90 969	48 491	–	7 342	7 342	4 041	3 301	82%	48 491
Finance and administration		428 280	435 527	–	32 395	32 395	36 294	(3 899)	-11%	435 527
Internal audit		318	724	–	–	–	60	(60)	-100%	724
Community and public safety		7 963	7 944	–	3	3	662	(659)	-100%	7 944
Community and social services		7 824	7 338	–	–	–	612	(612)	-100%	7 338
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		139	605	–	3	3	50	(47)	-93%	605
Economic and environmental services		43 320	45 963	–	4 347	4 347	3 830	517	13%	45 963
Planning and development		41 798	45 531	–	4 347	4 347	3 794	553	15%	45 531
Road transport		–	–	–	–	–	–	–		–
Environmental protection		1 522	432	–	–	–	36	(36)	-100%	432
Trading services		819 197	373 024	–	67 443	67 310	31 094	36 216	116%	373 024
Energy sources		–	–	–	–	–	–	–		–
Water management		731 200	230 811	–	59 098	58 964	19 234	39 730	207%	230 811
Waste water management		87 997	142 213	–	8 345	8 345	11 860	(3 514)	-30%	142 213
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	1 390 047	911 672	–	111 531	111 397	75 981	35 416	47%	911 672
Surplus/ (Deficit) for the year		471 132	931 366	–	277 973	278 107	77 605	200 501	258%	931 366

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) - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Municipal governance and administration		1 290 288	1 205 791	–	356 197	356 197	100 483	255 715	254%	1 205 791
Executive and council		–	–	–	–	–	–	–		–
Mayor and Council		–	–	–	–	–	–	–		–
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–		–
Finance and administration		1 290 288	1 205 791	–	356 197	356 197	100 483	255 715	0	1 205 791
Administrative and Corporate Support		420 104	493 440	–	45 923	45 923	41 120	4 803	0	493 440
Asset Management		673 329	–	–	294 654	294 654	–	294 654	#DIV/0!	–
Finance		196 855	712 351	–	15 620	15 620	59 363	(43 742)	(0)	712 351
Fleet Management		–	–	–	–	–	–	–		–
Human Resources		–	–	–	–	–	–	–		–
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		7 842	1 902	–	54	54	158	(104)	(0)	1 902
Planning and development		6 491	1 902	–	54	54	158	(104)	(0)	1 902
Billboards		–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)		189	–	–	34	34	–	34	#DIV/0!	–
Central City Improvement District		–	–	–	–	–	–	–		–
Development Facilitation		–	–	–	–	–	–	–		–

Economic Development/Planning		1 191	1 902	–	–	–	158	(158)	(0)	1 902
Regional Planning and Development		5 079	–	–	20	20	–	20	#DIV/0!	–
Town Planning, Building Regulations and Enforcement, and City Engineer		31	–	–	1	1	–	1	#DIV/0!	–
Project Management Unit		–	–	–	–	–	–	–		–
Provincial Planning		–	–	–	–	–	–	–		–
Support to Local Municipalities		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Public Transport		–	–	–	–	–	–	–		–
Road and Traffic Regulation		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Taxi Ranks		–	–	–	–	–	–	–		–
Environmental protection		1 351	–	–	–	–	–	–		–
Biodiversity and Landscape		–	–	–	–	–	–	–		–
Coastal Protection		–	–	–	–	–	–	–		–
Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	–	–	–	–	–	–		–
Pollution Control		1 351	–	–	–	–	–	–		–
Soil Conservation		–	–	–	–	–	–	–		–
Trading services		563 049	635 345	–	33 252	33 252	52 945	(19 693)	(0)	635 345
Energy sources		–	–	–	–	–	–	–		–
Electricity		–	–	–	–	–	–	–		–
Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
Nonelectric Energy		–	–	–	–	–	–	–		–
Water management		422 937	496 566	–	21 279	21 279	41 381	(20 102)	(0)	496 566
Water Treatment		577	–	–	–	–	–	–		–
Water Distribution		404 117	496 566	–	19 625	19 625	41 381	(21 755)	(0)	496 566
Water Storage		18 243	–	–	1 654	1 654	–	1 654	#DIV/0!	–
Waste water management		140 112	138 779	–	11 973	11 973	11 565	408	0	138 779
Public Toilets		–	–	–	–	–	–	–		–
Sewerage		140 009	138 779	–	11 972	11 972	11 565	407	0	138 779
Storm Water Management		–	–	–	–	–	–	–		–
Waste Water Treatment		102	–	–	1	1	–	1	#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	1 861 179	1 843 038	–	389 504	389 504	153 587	235 917	0	1 843 038
Expenditure - Functional										
Municipal governance and administration		519 567	484 742	–	39 737	39 737	40 395	(658)	(0)	484 742
Executive and council		90 969	48 491	–	7 342	7 342	4 041	3 301	0	48 491
Mayor and Council		19 991	23 037	–	1 407	1 407	1 920	(512)	(0)	23 037
Municipal Manager, Town Secretary and Chief Executive		70 978	25 454	–	5 935	5 935	2 121	3 813	0	25 454
Finance and administration		428 280	435 527	–	32 395	32 395	36 294	(3 899)	(0)	435 527
Administrative and Corporate Support		150 786	67 713	–	12 639	12 639	5 643	6 996	0	67 713
Asset Management		14 132	36 903	–	1 203	1 203	3 075	(1 872)	(0)	36 903
Finance		193 299	291 548	–	11 465	11 465	24 296	(12 831)	(0)	291 548
Fleet Management		49 709	19 648	–	1 452	1 452	1 637	(186)	(0)	19 648
Human Resources		4 884	8 644	–	1 746	1 746	720	1 026	0	8 644
Information Technology		14 282	9 200	–	3 883	3 883	767	3 116	0	9 200
Legal Services		1 008	1 440	–	–	–	120	(120)	(0)	1 440
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–		–
Property Services		–	–	–	–	–	–	–		–
Risk Management		–	–	–	–	–	–	–		–
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		180	432	–	7	7	36	(29)	(0)	432
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		318	724	–	–	–	60	(60)	(0)	724
Governance Function		318	724	–	–	–	60	(60)	(0)	724
Community and public safety		7 963	7 944	–	3	3	662	(659)	(0)	7 944
Community and social services		7 824	7 338	–	–	–	612	(612)	(0)	7 338
Aged Care		35	–	–	–	–	–	–		–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		–	313	–	–	–	26	(26)	(0)	313
Child Care Facilities		3	–	–	–	–	–	–		–
Community Halls and Facilities		5	–	–	–	–	–	–		–
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		6 190	5 499	–	–	–	458	(458)	(0)	5 499
Education		316	324	–	–	–	27	(27)	(0)	324
Indigenous and Customary Law		–	–	–	–	–	–	–		–
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–

Libraries and Archives	–	–	–	–	–	–	–		–
Literacy Programmes	–	–	–	–	–	–	–		–
Media Services	–	–	–	–	–	–	–		–
Museums and Art Galleries	–	–	–	–	–	–	–		–
Population Development	1 275	1 202	–	–	–	100	(100)	(0)	1 202
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	139	605	–	3	3	50	(47)	(0)	605
Ambulance	–	–	–	–	–	–	–		–
Health Services	139	605	–	3	3	50	(47)	(0)	605
Laboratory Services	–	–	–	–	–	–	–		–
Food Control	–	–	–	–	–	–	–		–
Health Surveillance and Prevention of Communicable Diseases including	–	–	–	–	–	–	–		–
Vector Control	–	–	–	–	–	–	–		–
Chemical Safety	–	–	–	–	–	–	–		–
Economic and environmental services	43 320	45 963	–	4 347	4 347	3 830	517	0	45 963
Planning and development	41 798	45 531	–	4 347	4 347	3 794	553	0	45 531
Billboards	–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)	8 428	272	–	–	–	23	(23)	(0)	272
Central City Improvement District	–	–	–	–	–	–	–		–
Development Facilitation	–	–	–	–	–	–	–		–
Economic Development/Planning	6	2 757	–	–	–	230	(230)	(0)	2 757
Regional Planning and Development	30 185	42 474	–	2 596	2 596	3 540	(943)	(0)	42 474
Town Planning, Building Regulations and Enforcement, and City Engineer	3 063	–	–	1 751	1 751	–	1 751	#DIV/0!	–
Project Management Unit	–	–	–	–	–	–	–		–
Provincial Planning	–	–	–	–	–	–	–		–
Support to Local Municipalities	115	28	–	–	–	2	(2)	(0)	28
Road transport	–	–	–	–	–	–	–		–
Public Transport	–	–	–	–	–	–	–		–
Road and Traffic Regulation	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		–
Taxi Ranks	–	–	–	–	–	–	–		–
Environmental protection	1 522	432	–	–	–	36	(36)	(0)	432
Biodiversity and Landscape	–	–	–	–	–	–	–		–
Coastal Protection	–	–	–	–	–	–	–		–
Indigenous Forests	–	–	–	–	–	–	–		–
Nature Conservation	–	–	–	–	–	–	–		–
Pollution Control	1 522	432	–	–	–	36	(36)	(0)	432
Soil Conservation	–	–	–	–	–	–	–		–
Trading services	819 197	373 024	–	67 443	67 310	31 094	36 216	0	373 024
Energy sources	–	–	–	–	–	–	–		–
Electricity	–	–	–	–	–	–	–		–
Street Lighting and Signal Systems	–	–	–	–	–	–	–		–
Nonelectric Energy	–	–	–	–	–	–	–		–
Water management	731 200	230 811	–	59 098	58 964	19 234	39 730	0	230 811
Water Treatment	31 663	106 828	–	866	732	8 902	(8 170)	(0)	106 828
Water Distribution	553 463	116 765	–	58 182	58 182	9 730	48 452	0	116 765
Water Storage	146 074	7 218	–	50	50	602	(552)	(0)	7 218
Waste water management	87 997	142 213	–	8 345	8 345	11 860	(3 514)	(0)	142 213
Public Toilets	3 360	231	–	–	–	19	(19)	(0)	231
Sewerage	23 639	74 955	–	826	826	6 246	(5 421)	(0)	74 955
Storm Water Management	–	–	–	–	–	–	–		–
Waste Water Treatment	60 997	67 027	–	7 520	7 520	5 594	1 925	0	67 027

Waste management		–	–	–	–	–	–	–		–
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
Solid Waste Removal		–	–	–	–	–	–	–		–
Street Cleaning		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	1 390 047	911 672	–	111 531	111 397	75 981	35 416	0	911 672
Surplus/ (Deficit) for the year		471 132	931 366	–	277 973	278 107	77 605	200 501	0	931 366

References

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

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

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

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

check oprev balance	-	-	-	-	-	-	-		-
check opexp balance	-	-	-	*-2 368 684*	*-2 368 684*	-	*-2 368 684*		-

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		1 290 288	1 205 791	–	356 197	356 197	100 483	255 715	254.5%	1 205 791
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		6 491	1 902	–	54	54	158	(104)	-65.8%	1 902
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		1 351	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		422 937	496 566	–	21 279	21 279	41 381	(20 102)	-48.6%	496 566
Vote 14 - Waste Water Management		140 112	138 779	–	11 973	11 973	11 565	408	3.5%	138 779
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	1 861 179	1 843 038	–	389 504	389 504	153 587	235 917	153.6%	1 843 038
Expenditure by Vote	1									
Vote 1 - Executive and Council		90 969	48 491	–	7 342	7 342	4 041	3 301	81.7%	48 491
Vote 2 - Finance and Administration		428 280	435 527	–	32 395	32 395	36 294	(3 899)	-10.7%	435 527
Vote 3 - Internal Audit		318	724	–	–	–	60	(60)	-100.0%	724
Vote 4 - Community and Social Services		7 824	7 338	–	–	–	612	(612)	-100.0%	7 338
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		139	605	–	3	3	50	(47)	-93.5%	605
Vote 9 - Planning and Development		41 798	45 531	–	4 347	4 347	3 794	553	14.6%	45 531
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		1 522	432	–	–	–	36	(36)	-100.0%	432
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		731 200	230 811	–	59 098	58 964	19 234	39 730	206.6%	230 811
Vote 14 - Waste Water Management		87 997	142 213	–	8 345	8 345	11 860	(3 514)	-29.6%	142 213
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	1 390 047	911 672	–	111 531	111 397	75 981	35 416	46.6%	911 672
Surplus/ (Deficit) for the year	2	471 132	931 366	–	277 973	278 107	77 605	200 501	258.4%	931 366

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 - M01 July

Vote Description	Ref	2024/25	Budget Year 2025/26							
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		–	–	–	–	–	–	–		–
1.1 - Mayor and Council		–	–	–	–	–	–	–		–
1.2 - Municipal Manager, Town Secretary and Chief Executi		–	–	–	–	–	–	–		–
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		1 290 288	1 205 791	–	356 197	356 197	100 483	255 715	254%	1 205 791
2.1 - Administrative and Corporate Support		420 104	493 440	–	45 923	45 923	41 120	4 803	12%	493 440
2.2 - Asset Management		673 329	–	–	294 654	294 654	–	294 654	#DIV/0!	–
2.3 - Finance		196 855	712 351	–	15 620	15 620	59 363	(43 742)	-74%	712 351
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		–	–	–	–	–	–	–		–
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	6 491	1 902	–	54	54	158	(104)	-66%	1 902
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	189	–	–	34	34	–	34	#DIV/0!	–
9.3 - Central City Improvement District	–	–	–	–	–	–	–		–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	1 191	1 902	–	–	–	158	(158)	-100%	1 902
9.6 - Regional Planning and Development	5 079	–	–	20	20	–	20	#DIV/0!	–
9.7 - Town Planning, Building Regulations and Enforcemen	31	–	–	1	1	–	1	#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	1 351	–	–	–	–	–	–		–
11.1 - Biodiversity and Landscape	–	–	–	–	–	–	–		–
11.2 - Coastal Protection	–	–	–	–	–	–	–		–
11.3 - Indigenous Forests	–	–	–	–	–	–	–		–
11.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.5 - Pollution Control	1 351	–	–	–	–	–	–		–
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	422 937	496 566	–	21 279	21 279	41 381	(20 102)	-49%	496 566
13.1 - Water Treatment	577	–	–	–	–	–	–		–
13.2 - Water Distribution	404 117	496 566	–	19 625	19 625	41 381	(21 755)	-53%	496 566
13.3 - Water Storage	18 243	–	–	1 654	1 654	–	1 654	#DIV/0!	–
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		140 112	138 779	–	11 973	11 973	11 565	408	4%	138 779
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		140 009	138 779	–	11 972	11 972	11 565	407	4%	138 779
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		102	–	–	1	1	–	1	#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	1 861 179	1 843 038	–	389 504	389 504	153 587	235 917	154%	1 843 038
Expenditure by Vote	1							–		
Vote 1 - Executive and Council		90 969	48 491	–	7 342	7 342	4 041	3 301	82%	48 491
1.1 - Mayor and Council		19 991	23 037	–	1 407	1 407	1 920	(512)	-27%	23 037
1.2 - Municipal Manager, Town Secretary and Chief Executi		70 978	25 454	–	5 935	5 935	2 121	3 813	180%	25 454
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		428 280	435 527	–	32 395	32 395	36 294	(3 899)	-11%	435 527
2.1 - Administrative and Corporate Support		150 786	67 713	–	12 639	12 639	5 643	6 996	124%	67 713
2.2 - Asset Management		14 132	36 903	–	1 203	1 203	3 075	(1 872)	-61%	36 903
2.3 - Finance		193 299	291 548	–	11 465	11 465	24 296	(12 831)	-53%	291 548
2.4 - Fleet Management		49 709	19 648	–	1 452	1 452	1 637	(186)	-11%	19 648
2.5 - Human Resources		4 884	8 644	–	1 746	1 746	720	1 026	142%	8 644
2.6 - Information Technology		14 282	9 200	–	3 883	3 883	767	3 116	406%	9 200
2.7 - Legal Services		1 008	1 440	–	–	–	120	(120)	-100%	1 440
2.8 - Marketing, Customer Relations, Publicity and Media Co		–	–	–	–	–	–	–		–
2.9 - Security Services		–	–	–	–	–	–	–		–
2.10 - Supply Chain Management		180	432	–	7	7	36	(29)	-79%	432
Vote 3 - Internal Audit		318	724	–	–	–	60	(60)	-100%	724
3.1 - Governance Function		318	724	–	–	–	60	(60)	-100%	724
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		7 824	7 338	–	–	–	612	(612)	-100%	7 338
4.1 - Aged Care		35	–	–	–	–	–	–		–
4.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		–	313	–	–	–	26	(26)	-100%	313
4.5 - Child Care Facilities		3	–	–	–	–	–	–		–
4.6 - Community Halls and Facilities		5	–	–	–	–	–	–		–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.8 - Population Development		1 275	1 202	–	–	–	100	(100)	-100%	1 202
4.9 - Disaster Management		6 190	5 499	–	–	–	458	(458)	-100%	5 499
4.10 - Education		316	324	–	–	–	27	(27)	-100%	324
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	139	605	–	3	3	50	(47)	-93%	605
8.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.2 - Health Services	139	605	–	3	3	50	(47)	-93%	605
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	41 798	45 531	–	4 347	4 347	3 794	553	15%	45 531
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	8 428	272	–	–	–	23	(23)	-100%	272
9.3 - Central City Improvement District	–	–	–	–	–	–	–		–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	6	2 757	–	–	–	230	(230)	-100%	2 757
9.6 - Regional Planning and Development	30 185	42 474	–	2 596	2 596	3 540	(943)	-27%	42 474
9.7 - Town Planning, Building Regulations and Enforcemen	3 063	–	–	1 751	1 751	–	1 751	#DIV/0!	–
9.8 - Project Management Unit	–	–	–	–	–	–	–		–
9.9 - Provincial Planning	–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities	115	28	–	–	–	2	(2)	-100%	28
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	1 522	432	–	–	–	36	(36)	-100%	432
11.1 - Biodiversity and Landscape	–	–	–	–	–	–	–		–
11.2 - Coastal Protection	–	–	–	–	–	–	–		–
11.3 - Indigenous Forests	–	–	–	–	–	–	–		–
11.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.5 - Pollution Control	1 522	432	–	–	–	36	(36)	-100%	432
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	731 200	230 811	–	59 098	58 964	19 234	39 730	207%	230 811

13.1 - Water Treatment		31 663	106 828	–	866	732	8 902	(8 170)	-92%	106 828
13.2 - Water Distribution		553 463	116 765	–	58 182	58 182	9 730	48 452	498%	116 765
13.3 - Water Storage		146 074	7 218	–	50	50	602	(552)	-92%	7 218
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		87 997	142 213	–	8 345	8 345	11 860	(3 514)	-30%	142 213
14.1 - Public Toilets		3 360	231	–	–	–	19	(19)	-100%	231
14.2 - Sewerage		23 639	74 955	–	826	826	6 246	(5 421)	-87%	74 955
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		60 997	67 027	–	7 520	7 520	5 594	1 925	34%	67 027
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.3 - Solid Waste Removal		–	–	–	–	–	–	–		–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	1 390 047	911 672	–	111 531	111 397	75 981	35 416	0	911 672
Surplus/ (Deficit) for the year	2	471 132	931 366	–	277 973	278 107	77 605	200 501	0	931 366

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) - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		511 182	496 566	–	28 754	28 754	41 381	(12 627)	-31%	496 566
Service charges - Waste Water Management		141 903	138 779	–	12 037	12 037	11 565	472	4%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		7 511	3 114	–	221	221	260	(39)	-15%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	–	8 062	8 062	6 989	1 073	15%	83 863
Interest from Current and Non Current Assets		10 339	13 607	–	157	157	1 134	(977)	-86%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	–	–	–	158	(158)	-100%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	–	217	217	216	1	0%	2 589
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		692 711	729 373	–	294 437	294 437	60 781	233 656	384%	729 373
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		1 113	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		1 453 647	1 469 793	–	343 884	343 884	122 483	221 401	181%	1 469 793
Expenditure By Type										
Employee related costs		579 923	313 024	–	52 561	52 561	26 085	26 475	101%	313 024
Remuneration of councillors		13 234	14 996	–	1 014	1 014	1 250	(236)	-19%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		248 114	76 177	–	16 979	16 979	6 348	10 631	167%	76 177
Debt impairment		27 226	28 424	–	2 369	2 369	2 369	–		28 424
Depreciation and amortisation		2 559	240 934	–	19 595	19 595	20 078	–		240 934
Interest		48 538	5 304	–	4 144	4 144	451	3 693	820%	5 304
Contracted services		187 971	126 582	–	6 955	6 822	10 549	(3 727)	-35%	126 582
Transfers and subsidies		8 400	8 000	–	–	–	667	(667)	-100%	8 000
Irrecoverable debts written off		9 016	4 732	–	266	266	394	(129)		4 732
Operational costs		265 059	93 497	–	10 017	10 017	7 791	2 226	29%	93 497
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		8	–	–	–	–	–	–		–
Total Expenditure		1 390 047	911 672	–	113 899	113 766	75 981	37 784	50%	911 672
Surplus/(Deficit)		63 600	558 122	–	229 984	230 118	46 502	183 617	0	558 122
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	–	45 620	45 620	31 104	14 516	0	373 245
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		471 132	931 366	–	275 604	275 738	77 605			931 366
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		471 132	931 366	–	275 604	275 738	77 605			931 366
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		471 132	931 366	–	275 604	275 738	77 605			931 366
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		471 132	931 366	–	275 604	275 738	77 605			931 366

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including cap	1 861 179	1 843 038		389 504	389 504	153 587	1 843 038

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		7 589	–	–	68	68	–	68	#DIV/0!	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		206 747	181 289	–	25 186	25 186	15 107	10 079	67%	181 289
Vote 14 - Waste Water Management		166 011	191 955	–	38 981	38 981	15 996	22 985	144%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245
Total Capital Expenditure		380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245
Capital Expenditure - Functional Classification										
Governance and administration		7 589	–	–	68	68	–	68	#DIV/0!	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	68	68	–	68	#DIV/0!	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		372 758	373 245	–	64 167	64 167	31 104	33 064	106%	373 245
Energy sources		–	–	–	–	–	–	–		–
Water management		206 747	181 289	–	25 186	25 186	15 107	10 079	67%	181 289
Waste water management		166 011	191 955	–	38 981	38 981	15 996	22 985	144%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245
Funded by:										
National Government		372 093	373 245	–	64 167	64 167	31 104	33 064	106%	373 245
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		372 093	373 245	–	64 167	64 167	31 104	33 064	106%	373 245
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		8 254	–	–	68	68	–	68	#DIV/0!	–
Total Capital Funding		380 346	373 245	–	64 235	64 235	31 104	33 132	107%	373 245

References

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

2. Include capital component of PPP unitary payment

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

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

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

7. Total Capital Funding must balance with Total Capital Expenditure

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M01 July

Vote Description	Ref	2024/25	Budget Year 2025/26							
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		7 589	–	–	68	68	–	68	#DIV/0!	–
2.1 - Administrative and Corporate Support		1 512	–	–	68	68	–	68	#DIV/0!	–
2.2 - Asset Management		2 219	–	–	–	–	–	–		–
2.3 - Finance		2 297	–	–	–	–	–	–		–
2.4 - Fleet Management		–	–	–	–	–	–	–		–
2.5 - Human Resources		–	–	–	–	–	–	–		–
2.6 - Information Technology		1 562	–	–	–	–	–	–		–
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		–	–	–	–	–	–	–		–
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, 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		206 747	181 289	–	25 186	25 186	15 107	10 079	67%	181 289
13.1 - Water Treatment		64 109	118 507	–	8 479	8 479	9 876	(1 396)	-14%	118 507
13.2 - Water Distribution		140 416	62 782	–	16 707	16 707	5 232	11 475	219%	62 782
13.3 - Water Storage		2 221	–	–	–	–	–	–		–
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		166 011	191 955	–	38 981	38 981	15 996	22 985	144%	191 955
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		48 558	87 640	–	9 662	9 662	7 303	2 358	32%	87 640
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		117 453	104 315	–	29 319	29 319	8 693	20 627	237%	104 315
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		380 346	373 245	–	64 235	64 235	31 104	33 132	0	373 245
Total Capital Expenditure		380 346	373 245	–	64 235	64 235	31 104	33 132	0	373 245

<u>*References*</u>

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

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		7 561	579 168	–	134 280	579 168
Trade and other receivables from exchange transactions		394 871	527 080	–	406 508	527 080
Receivables from non-exchange transactions		25 328	9 470	–	27 102	9 470
Current portion of non-current receivables		2 528	66	–	2 545	66
Inventory		12 307	46 242	–	15 567	46 242
VAT		130 245	902	–	145 770	902
Other current assets		497	–	–	268	–
Total current assets		573 336	1 162 928	–	732 040	1 162 928
Non current assets						
Investments		0	–	–	0	–
Investment property		31 513	30 400	–	31 513	30 400
Property, plant and equipment		4 040 342	3 794 465	–	4 085 167	3 794 465
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 028	4 258	–	3 843	4 258
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		(279)	11 162	–	(279)	11 162
Other non-current assets		0	–	–	0	–
Total non current assets		4 075 605	3 840 285	–	4 120 244	3 840 285
TOTAL ASSETS		4 648 941	5 003 213	–	4 852 284	5 003 213
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		115 712	(5 231)	–	115 712	(5 231)
Consumer deposits		23 274	–	–	23 386	–
Trade and other payables from exchange transactions		1 088 610	470 115	–	924 702	470 115
Trade and other payables from non-exchange transactions		1 921	2 111	–	82 301	2 111
Provision		114 097	(6 954)	–	117 466	(6 954)
VAT		256 508	96 443	–	262 142	96 443
Other current liabilities		–	–	–	–	–
Total current liabilities		1 600 123	556 485	–	1 525 709	556 485
Non current liabilities						
Financial liabilities		27 997	148 958	–	27 647	148 958
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		21 909	45 375	–	21 909	45 375
Total non current liabilities		49 906	194 333	–	49 556	194 333
TOTAL LIABILITIES		1 650 028	750 817	–	1 575 265	750 817
NET ASSETS	2	2 998 913	4 252 396	–	3 277 019	4 252 396
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 998 913	4 252 396	–	3 277 019	4 252 396
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	2 998 913	4 252 396	–	3 277 019	4 252 396

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 - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		(212 577)	448 560	–	17 510	17 510	46 262	(28 752)	-62%	448 560
Other revenue		7 913	5 165	–	438	438	430	7	2%	5 165
Transfers and Subsidies - Operational		758 936	729 373	–	–	235 479	60 781	174 698	287%	729 373
Transfers and Subsidies - Capital		(206 175)	373 245	–	141 000	235 000	31 104	203 896	656%	373 245
Interest		–	13 607	–	–	–	1 134	(1 134)	-100%	13 607
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(3 652 197)	(656 721)	–	(100 897)	229 367	(52 227)	(281 595)	539%	(656 721)
Interest		–	(5 356)	–	–	–	(446)	(446)	100%	(5 356)
Transfers and Subsidies		–	(8 000)	–	–	–	667	667	100%	(8 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(3 304 099)	899 872	–	58 050	717 793	87 704	(630 089)	-718%	899 872
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		9 001 574	(429 231)	–	(64 235)	(64 235)	(35 769)	28 466	-80%	(429 231)
NET CASH FROM/(USED) INVESTING ACTIVITIES		9 001 574	(429 231)	–	(64 235)	(64 235)	(35 769)	28 466	-80%	(429 231)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	(5 231)	–	–	–	(436)	(436)	100%	(5 231)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(5 231)	–	–	–	(436)	(436)	100%	–
NET INCREASE/ (DECREASE) IN CASH HELD		5 697 475	465 410	–	(6 185)	653 558	51 499			–
Cash/cash equivalents at beginning:		299 614	14 911	–	(1)	299 614	14 911			299 614
Cash/cash equivalents at month/year end:		5 997 089	480 320	–	(6 185)	953 172	66 409			–

References

1. Material variances to be explained in Table SC1

DC21 Ugu - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Service charges - Electricity	–		
	Service charges - Water	(12 627)	Revenue generated from water sales which was unfavorable for the month. This might be due to the Split billing as we bill both on old and	
	Service charges - Waste Water Management	472	Revenue generated from sanitation services which reflect favorable for the month of July.	
	Service charges - Waste management	–		
	Sale of Goods and Rendering of Services	(39)	The revenue is generated form sundry services provided by the municipal which is raised as and when the user departments request the	
	Agency services	–		
	Interest	–		
	Interest earned from Receivables	1 073	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	(977)	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	(158)	The revenue is generated from rental of municipal premises and facilities which is on ad hoc basis	
	Licence and permits	–		
	Special rating levies	–		
	Operational Revenue	1	The variance is due to sale of plans, tender documents, clearance certificates and other operational revenues.	
	Non-Exchange Revenue	–		
	Property rates	–		
	Surcharges and Taxes	–		
	Fines, penalties and forfeits	–		
	Licence and permits	–		
	Transfers and subsidies - Operational	233 656	The municipality received its first trench of Equitable Share and is expected to be utilised by the Municipality in the first six months of the y	
2	Expenditure By Type			
	Employee related costs	26 475	This variance is primarily due to overtime costs for essential services personnel and higher-than-budgeted acting allowances for vacant po	
	Remuneration of councillors	(236)	This variance is in line with the YTD budget expectations and indicates effective cost management in this category.	
	Bulk purchases - electricity	–		
	Inventory consumed	10 631	This unfavorable variance is attributed to higher than anticipated demand for water, which increase	
	Debt impairment	–	There is no variance, indicating that expenditure is in line with the planned budget.	
	Depreciation and amortisation	–	The variance is due to higher than anticipated assets acquisitions/ capitalization which therefore led to higher depreciation charges.	
	Interest	3 693	This unfavorable variance is due to cash flow challenges which then led to interest being charged on overdue accounts because of unpai	
	Contracted services	(3 727)	This is largely due to fewer commencement of assets maintenance projects than anticipated driven by a decline in incidents of vandalism	
	Transfers and subsidies	(667)	This variance is in line with the YTD budget expectations and indicates effective cost management in this category.	
	Irrecoverable debts written off	(129)	This unfavorable variance is because of expenditure being higher than anticipated, these expenditure line items include electricity and fue	
	Operational costs	2 226		
	Losses on Disposal of Assets			
	Other Losses			
3	Capital Expenditure			
	Finance and administration	68	This will be Budgeted for during the adjustments Budget Process	
	Water management	10 079		
	Waste water management	22 985		
4	Financial Position			
	Total current assets	732 040		
	Total non current assets	4 120 244		
	Current liabilities	1 525 709		
	Total non current liabilities	49 556		
5	Cash Flow			
	Property rates	–		
	Service charges	(28 752)		
	Other revenue	7		
	Transfers and Subsidies - Operational	174 698		
	Transfers and Subsidies - Capital	203 896		
	Interest	(1 134)		
	Dividends	–		
	Payments			
	Suppliers and employees	(281 595)		
	Finance charges	(446)		
	Transfers and Subsidies	667		
	CASH FLOWS FROM INVESTING ACTIVITIES			
	Payments			
	Capital assets	28 466		
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 - M01 July

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.5%	27.0%	0.0%	3.6%	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		41.9%	15.6%	0.0%	35.8%	15.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	35.8%	209.0%	0.0%	48.0%	209.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.5%	104.1%	0.0%	8.8%	104.1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		29.1%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		39.9%	21.3%	0.0%	15.3%	21.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.6%	3.3%	0.0%	0.2%	3.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		3.5%	16.8%	0.0%	1.2%	1.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

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

2. Material variances to be explained.

Calculations		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Financial liabilities		27 997	148 958		27 647	
Total Assets		4 648 941	5 003 213		4 852 284	5 003 213
Employee related costs		579 923	313 024		52 561	313 024
Repairs & Maintenance		38 253	49 143		657	49 143
Interest (finance charges)		48 538	5 304		4 144	5 304
Principal paid			5 231			5 231
Depreciation		2 559	240 934			14 996
Operating expenditure		1 390 047	911 672		113 766	911 672
Total Capital Expenditure		380 346	373 245		64 235	64 235
Borrowed funding for capital						
Debt		1 256 149	661 329		1 172 271	661 329
Equity		2 998 913	4 252 396		3 277 019	4 252 396
Reserves and funds						
Borrowing		27 997	148 958		27 647	148 958
Current assets		573 336	1 162 928		732 040	1 162 928
Current liabilities		1 600 123	556 485		1 525 709	556 485
Monetary assets		7 561	579 168		134 280	579 168
Total Revenue (excluding capital transfers and contributions)		1 453 647	1 469 793		343 884	1 469 793
Transfers and subsidies - Operational		692 711				
Transfers and subsidies - capital (monetary allocations)		407 532	373 245		45 620	373 245
Debt service payments			8 376			(10 586)
Outstanding debtors (receivables)		422 944				
Annual services revenue		653 085	635 345		40 790	40 790
Cash + investments	Including LT investments	7 561	579 168		134 280	579 168
Fixed operational expend. (monthly)						
Longstanding debtors outstanding		(279)	11 162		(279)	11 162
Longstanding debtors recovered						
Attorney collections						

DC21 Ugu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2025/26											
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	57 279	42 070	37 819	37 480	35 059	33 552	183 154	1 089 969	1 516 381	1 379 213	–	–
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	11 089	6 422	5 210	4 836	4 741	4 345	23 745	134 805	195 192	172 471	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	(0)	(0)	–	–	–	–	(1)	1 828	1 826	1 827	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(3 124)	(1 338)	(854)	1 086	(827)	(418)	(1 277)	3 238	(3 515)	1 801	–	–
Total By Income Source	2000	65 243	47 154	42 175	43 402	38 973	37 478	205 620	1 229 839	1 709 884	1 555 312	–	–
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 880	1 776	1 321	1 365	1 149	1 165	7 181	17 581	35 420	28 442	–	–
Commercial	2300	14 580	9 647	7 415	6 519	5 922	5 196	29 448	153 434	232 160	200 519	–	–
Households	2400	46 800	35 783	33 549	35 538	31 928	31 114	168 962	1 058 705	1 442 378	1 326 246	–	–
Other	2500	(18)	(53)	(109)	(21)	(27)	3	30	120	(75)	106	–	–
Total By Customer Group	2600	65 243	47 154	42 175	43 402	38 973	37 478	205 620	1 229 839	1 709 884	1 555 312	–	–

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 - M01 July

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	23 494	29 962	30 073	25 445	19 577	22 943	176 502	339 936	667 931	667 931
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	7 901	58 252	6 232	2 126	2 895	1 867	9 013	163 333	251 620	251 620
Auditor General	0800	–	1 059	41	–	–	–	131	–	1 232	1 232
Other	0900	4 246	997	2 720	1 285	2 662	494	8 947	50 662	72 012	72 012
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	35 641	90 270	39 066	28 856	25 134	25 304	194 593	553 930	992 794	992 794

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 - M01 July

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			1		171
										1	1			1	1
NEDBANK	7648552728									–			5 000		5 000
										–					–
STANDARD BANK MIG CALL	058905324-041									3			0		3
										0	0			0	0
STANDARD BANK	058905324-045									–			100 000		100 000
										–					–
ABSA CALL	2081188843 + 2081187889									35					35
										–				19	19
STANDARD BANK CALL	058905324-042									35					35
										–				0	0
ABSA INVEST	2081523754									–					–
										–					–
STANDARD BANK	058905324-051									–					–
										–					–
GENERAL ACCOUNT	53299787									–					–
										–					–
															–
															–
															–
Municipality sub-total										244		–	105 001		105 264
Entities															
															–
															–
															–
															–
															–
															–
															–
Entities sub-total										–		–	–		–
TOTAL INVESTMENTS AND INTEREST	2									244		–	105 001		105 264

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 - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		28 192	726 151	–	294 437	294 437	60 513	(1 459)	-2.4%	726 151
EPWP Incentive	–	3 606	–	–	–	–	–	–		–
Finance Management	–	1 950	2 000	–	–	–	167			2 000
Local Government Equitable Share	–	–	706 648	–	294 437	294 437	58 887			706 648
Municipal Disaster Recovery Grant	–	9 950	–	–	–	–	–			–
Municipal Drought Relief	–	745	–	–	–	–	–			–
Municipal Infrastructure Grant	–	–	14 381	–	–	–	1 198	(1 198)	-100.0%	14 381
Rural Road Asset Management Systems Grant	–	11 941	3 122	–	–	–	260	(260)	-100.0%	3 122
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		(11 680)	–	–	–	–	–	–		–
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant descri	–	(6 980)	–	–	–	–	–	–		–
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipt	–	(4 700)	–	–	–	–	–			–
								–		
	4							–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		1 200	–	–	–	–	–	–		–
KwaZulu-Natal_DC 21 - Ugu_Capacity Building and Other_Specify (Ad	–	1 200	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	17 712	726 151	–	294 437	294 437	60 513	(1 459)	-2.4%	726 151
Capital Transfers and Grants										
National Government:		427 134	376 467	–	126 000	126 000	31 372	63 230	201.5%	376 467
Municipal Infrastructure Grant (MIG)	–	278 458	273 245	–	86 000	86 000	22 770	63 230	277.7%	273 245
Integrated National Electrification Programme Grant	–	–	3 222	–	–	–	269			3 222
Regional Bulk Infrastructure	–	12 776	–	–	–	–	–			–
Water Services Infrastructure Grant	–	135 900	100 000	–	40 000	40 000	8 333			100 000
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		43 685	–	–	–	–	–	–		–
KwaZulu-Natal_Capacity Building and Other_Capacity Building and Ot	–	15 385	–	–	–	–	–	–		–
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	–	28 300	–	–	–	–	–			–
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	470 819	376 467	–	126 000	126 000	31 372	63 230	201.5%	376 467
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	488 531	1 102 618	–	420 437	420 437	91 885	61 771	67.2%	1 102 618

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 - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		290 736	19 503	–	45 620	45 620	1 625	43 995	2706.9%	19 503
Expanded Public Works Programme Integrated Grant	–	3 606	–	–	–	–	–	–		–
Local Government Financial Management Grant	–	1 950	2 000	–	–	–	167	(167)	-100.0%	2 000
Municipal Disaster Recovery Grant	–	9 950	–	–	–	–	–	–		–
Municipal Disaster Relief Grant	–	745	–	–	–	–	–	–		–
Municipal Infrastructure Grant	–	270 958	14 381	–	45 620	45 620	1 198	44 422	3706.6%	14 381
Rural Road Asset Management Systems Grant	–	3 527	3 122	–	–	–	260	(260)	-100.0%	3 122
Other transfers and grants [insert description]								–		
Provincial Government:		6 073	–	–	–	–	–	–		–
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant description)_Receipts								–		
KwaZulu-Natal	–	6 073	–	–	–	–	–	–		–
								–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		8	–	–	–	–	–	–		–
KwaZulu-Natal-DC 21 - Ugu-Capacity Building and Other	–	8	–	–	–	–	–	–		–
KwaZulu-Natal_DC 21 - Ugu_Capacity Building and Other_Specify (Add grant description)_Receipts								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		296 816	19 503	–	45 620	45 620	1 625	43 995	2706.9%	19 503
Capital expenditure of Transfers and Grants										
National Government:		148 676	376 467	–	–	–	31 372	(31 372)	-100.0%	376 467
Integrated National Electrification Programme Grant	–	–	3 222	–	–	–	269	(269)	-100.0%	3 222
Municipal Infrastructure Grant	–	–	273 245	–	–	–	22 770	(22 770)	-100.0%	273 245
Regional Bulk Infrastructure Grant	–	12 776	–	–	–	–	–	–		–
Water Services Infrastructure Grant	–	135 900	100 000	–	–	–	8 333	(8 333)	-100.0%	100 000
								–		
Other capital transfers [insert description]								–		
Provincial Government:		47 685	–	–	–	–	–	–		–
KwaZulu-Natal	–	47 685	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		196 361	376 467	–	–	–	31 372	(31 372)	-100.0%	376 467
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		493 177	395 970	–	45 620	45 620	32 998	12 623	38.3%	395 970

References

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10 011	11 349	–	765	765	946	(180)	-19%	11 349
Pension and UIF Contributions		–	338	–	–	–	28	(28)	-100%	338
Medical Aid Contributions		–	125	–	–	–	10	(10)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	–	1	1	32	(31)	-97%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	–	247	247	234	14	6%	2 803
Sub Total - Councillors		13 234	14 996	–	1 014	1 014	1 250	(236)	-19%	14 996
% increase	4		13.3%							13.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	–	–	–	389	(389)	-100%	4 668
Pension and UIF Contributions		–	131	–	–	–	11	(11)	-100%	131
Medical Aid Contributions		–	14	–	–	–	1	(1)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	–	–	–	56	(56)	-100%	669
Cellphone Allowance		–	165	–	–	–	14	(14)	-100%	165
Housing Allowances		–	129	–	–	–	11	(11)	-100%	129
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		–	5 776	–	–	–	481	(481)	-100%	5 776
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	–	31 786	31 786	12 612	19 174	152%	151 350
Pension and UIF Contributions		63 343	49 347	–	5 826	5 826	4 112	1 714	42%	49 347
Medical Aid Contributions		25 451	18 805	–	2 278	2 278	1 567	711	45%	18 805
Overtime		57 021	8 375	–	5 031	5 031	698	4 334	621%	8 375
Performance Bonus		30 431	9 173	–	124	124	764	(640)	-84%	9 173
Motor Vehicle Allowance		15 152	10 532	–	1 352	1 352	878	475	54%	10 532
Cellphone Allowance		3 481	3 479	–	315	315	290	25	9%	3 479
Housing Allowances		1 512	2 127	–	145	145	177	(32)	-18%	2 127
Other benefits and allowances		13 061	36 936	–	1 222	1 222	3 078	(1 856)	-60%	36 936
Payments in lieu of leave		7 788	7 450	–	3 628	3 628	621	3 007	484%	7 450
Long service awards		5 423	2 641	–	469	469	220	249	113%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	–	382	382	586	(204)	-35%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		579 923	307 248	–	52 561	52 561	25 604	26 957	105%	307 248
% increase	4		-47.0%							-47.0%
Total Parent Municipality		593 157	328 020	–	53 574	53 574	27 335	26 239	96%	328 020
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		593 157	328 020	–	53 574	53 574	27 335	26 239	96%	328 020
% increase	4		-44.7%							-44.7%
TOTAL MANAGERS AND STAFF		579 923	313 024	–	52 561	52 561	26 085	26 475	101%	313 024

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 - M01 July

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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		(8 686)	–	–	–	–	–	–	–	–	–	–	359 892	351 206	383 434	402 513
Service charges - Waste Water Management		(8 824)	–	–	–	–	–	–	–	–	–	–	106 177	97 353	105 414	111 421
Service charges - Waste Mangement		–	–	–	–	–	–	–	–	–	–	–	– –	–	– –	– –
Rental of facilities and equipment		–	–	–	–	–	–	–	–	–	–	–	2 187	2 187	2 286	2 343
Interest earned - external investments		–	–	–	–	–	–	–	–	–	–	–	13 607	13 607	–	–
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	–	–	–	–	–	–	–	–	493 894	729 373	770 653	805 562
Other revenue		438	–	–	–	–	–	–	–	–	–	–	2 540	2 978	3 112	3 189
Cash Receipts by Source		211 134	5 280	1 993	–	–	–	–	–	–	–	–	962 504	1 196 704	1 264 898	1 325 027
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	–	–	–	–	–	–	–	–	–	373 245	373 245	408 082	427 984
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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		211 134	5 280	1 993	–	–	–	–	–	–	–	–	1 335 748	1 569 949	1 672 979	1 753 012
Cash Payments by Type													–			
Employee related costs		(100)	–	–	–	–	–	–	–	–	–	–	313 124	313 024	329 614	342 139
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	14 996	14 996	15 671	16 063
Interest		–	–	–	–	–	–	–	–	–	–	–	5 356	5 356	5 597	5 737
Bulk purchases - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory		–	–	–	–	–	–	–	–	–	–	–	67 534	67 534	70 573	72 337
Contracted services		–	–	–	–	–	–	–	–	–	–	–	574 294	574 294	620 816	647 562
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	–	8 000	8 000	8 000	8 000
Other expenditure		(165 077)	(8 387)	–	–	–	–	–	–	–	–	–	289 569	116 106	121 331	124 364
Cash Payments by Type		(165 177)	(8 387)	–	–	–	–	–	–	–	–	–	1 272 872	1 099 308	1 171 601	1 216 201
Other Cash Flows/Payments by Type																
Capital assets		–	–	–	–	–	–	–	–	–	–	–	429 231	429 231	(469 294)	(492 182)
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	(5 231)	(5 231)	5 231	5 231
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		(165 177)	(8 387)	–	–	–	–	–	–	–	–	–	1 696 873	1 523 309	707 538	729 250
NET INCREASE/(DECREASE) IN CASH HELD		45 957	(3 107)	1 993	–	–	–	–	–	–	–	–	(361 125)	46 640	965 442	1 023 762
Cash/cash equivalents at the month/year beginning:		(1)	45 956	42 850	44 843	44 843	44 843	44 843	44 843	44 843	44 843	44 843	44 843	(1)	46 639	1 012 081
Cash/cash equivalents at the month/year end:		45 956	42 850	44 843	44 843	44 843	44 843	44 843	44 843	44 843	44 843	44 843	(316 282)	46 639	1 012 081	2 035 843

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 - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	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								–		
Special rating levies										
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 - M01 July

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

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 - M01 July

Month	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	750 131	31 104	–	64 235	64 235	31 104	(33 132)	-106.5%	17%
August	750 131	31 104	–	–		62 207	–		
September	750 131	31 104	–	–		93 311	–		
October	750 131	31 104	–	–		124 415	–		
November	750 131	31 104	–	–		155 519	–		
December	750 131	31 104	–	–		186 622	–		
January	750 131	31 104	–	–		217 726	–		
February	750 131	31 104	–	–		248 830	–		
March	750 131	31 104	–	–		279 934	–		
April	750 131	31 104	–	–		311 037	–		
May	750 131	31 104	–	–		342 141	–		
June	750 131	31 104	–	–		373 245	–		
Total Capital expenditure	9 001 574	373 245	–	64 235					

DC21 Ugu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		479 228	236 704	–	34 848	34 848	19 725	(15 123)	-76.7%	236 704
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		88 890	93 006	–	25 186	25 186	7 750	(17 436)	-225.0%	93 006
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		(121 779)	–	–	–	–	–	–		–
Reservoirs		1 000	–	–	–	–	–	–		–
Pump Stations		2 250	–	–	–	–	–	–		–
Water Treatment Works		161 211	93 006	–	25 186	25 186	7 750	(17 436)	-225.0%	93 006
Bulk Mains		2 263	–	–	–	–	–	–		–
Distribution		43 945	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		386 049	143 698	–	9 662	9 662	11 975	2 313	19.3%	143 698
Pump Station		11 351	28 917	–	1 555	1 555	2 410	854	35.4%	28 917
Reticulation		130 285	73 820	–	–	–	6 152	6 152	100.0%	73 820
Waste Water Treatment Works		244 273	40 961	–	8 106	8 106	3 413	(4 693)	-137.5%	40 961
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		(19 275)	–	–	–	–	–	–		–
Operational Buildings		(19 419)	–	–	–	–	–	–		–
Municipal Offices		(19 419)	–	–	–	–	–	–		–
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		10 552	–	–	–	–	–	–		–
Computer Equipment		10 552	–	–	–	–	–	–		–
Furniture and Office Equipment		6 344	–	–	68	68	–	(68)	#DIV/0!	–
Furniture and Office Equipment		6 344	–	–	68	68	–	(68)	#DIV/0!	–
Machinery and Equipment		645 499	–	–	–	–	–	–		–
Machinery and Equipment		645 499	–	–	–	–	–	–		–
Transport Assets		128 542	–	–	–	–	–	–		–
Transport Assets		128 542	–	–	–	–	–	–		–
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	1 224 413	236 704	–	34 916	34 916	19 725	(15 190)	-77.0%	236 704

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 - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		7 167 112	15 911	–	–	–	1 326	1 326	100.0%	15 911
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		96 748	15 911	–	–	–	1 326	1 326	100.0%	15 911
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		75 889	15 911	–	–	–	1 326	1 326	100.0%	15 911
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	2 659	–	–	–	–	–	–		–
Servitudes	2 659	–	–	–	–	–	–		–
Licences and Rights	–	–	–	–	–	–	–		–
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	–	–	–	–	–	–	–		–
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	–	–	–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		–

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	7 176 126	15 911	–	–	–	1 326	1 326	100.0%	15 911

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	##########	-	-	-	-	-		-

DC21 Ugu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		35 755	41 832	–	790	657	3 486	2 829	81.2%	41 832
Roads Infrastructure		2 482	6 213	–	7	7	518	511	98.7%	6 213
Roads		2 482	5 132	–	7	7	428	421	98.4%	5 132
Road Structures		–	1 080	–	–	–	90	90	100.0%	1 080
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		4 219	4 214	–	–	–	351	351	100.0%	4 214
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		4 219	4 214	–	–	–	351	351	100.0%	4 214
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		25 076	28 488	–	784	650	2 374	1 724	72.6%	28 488
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		2 176	2 795	–	50	50	233	183	78.6%	2 795
Pump Stations		194	216	–	–	–	18	18	100.0%	216
Water Treatment Works		1 653	1 207	–	(115)	(115)	101	216	214.3%	1 207
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		17 127	20 295	–	849	715	1 691	976	57.7%	20 295
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		3 926	3 976	–	–	–	331	331	100.0%	3 976
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		3 783	2 917	–	–	–	243	243	100.0%	2 917
Pump Station		2 063	2 917	–	–	–	243	243	100.0%	2 917
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		1 720	–	–	–	–	–	–		–
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		195	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		195	–	–	–	–	–	–		–
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	2 498	7 311	–	–	–	609	609	100.0%	7 311
Operational Buildings	2 498	7 311	–	–	–	609	609	100.0%	7 311
Municipal Offices	2 498	7 311	–	–	–	609	609	100.0%	7 311
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		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
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	38 253	49 143	–	790	657	4 095	3 439	84.0%	49 143

DC21 Ugu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		–	93 762	–	18 032	18 032	7 813	(10 218)	-130.8%	93 762
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		–	59 456	–	18 032	18 032	4 955	(13 077)	-263.9%	59 456
Dams and Weirs		–	3 285	–	–	–	274	274	100.0%	3 285
Boreholes		–	657	–	–	–	55	55	100.0%	657
Reservoirs		–	9 856	–	–	–	821	821	100.0%	9 856
Pump Stations		–	13 142	–	–	–	1 095	1 095	100.0%	13 142
Water Treatment Works		–	17 522	–	–	–	1 460	1 460	100.0%	17 522
Bulk Mains		–	5 136	–	–	–	428	428	100.0%	5 136
Distribution		–	–	–	18 032	18 032	–	(18 032)	#DIV/0!	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	9 856	–	–	–	821	821	100.0%	9 856
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	34 306	–	–	–	2 859	2 859	100.0%	34 306
Pump Station		–	15 332	–	–	–	1 278	1 278	100.0%	15 332
Reticulation		–	5 832	–	–	–	486	486	100.0%	5 832
Waste Water Treatment Works		–	13 142	–	–	–	1 095	1 095	100.0%	13 142
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	–	82 575	–	1 378	1 378	6 881	5 503	80.0%	82 575
Operational Buildings	–	82 575	–	1 378	1 378	6 881	5 503	80.0%	82 575
Municipal Offices	–	82 575	–	1 378	1 378	6 881	5 503	80.0%	82 575
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		2 559	110	–	185	185	9	(176)	-1926.3%	110
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		2 559	110	–	185	185	9	(176)	-1926.3%	110
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		2 559	110	–	185	185	9	(176)	-1926.3%	110
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	4 381	–	–	–	365	365	100.0%	4 381
Computer Equipment		–	4 381	–	–	–	365	365	100.0%	4 381
Furniture and Office Equipment		–	55 640	–	–	–	4 637	4 637	100.0%	55 640
Furniture and Office Equipment		–	55 640	–	–	–	4 637	4 637	100.0%	55 640
Machinery and Equipment		–	88	–	–	–	7	7	100.0%	88
Machinery and Equipment		–	88	–	–	–	7	7	100.0%	88
Transport Assets		–	4 381	–	–	–	365	365	100.0%	4 381
Transport Assets		–	4 381	–	–	–	365	365	100.0%	4 381
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	2 559	240 934	–	19 595	19 595	20 078	483	2.4%	240 934

DC21 Ugu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		359 789	120 630	–	29 319	29 319	10 052	(19 267)	-191.7%	120 630
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		30 900	32 500	–	25 041	25 041	2 708	(22 333)	-824.6%	32 500
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		30 900	32 500	–	25 041	25 041	2 708	(22 333)	-824.6%	32 500
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		313 183	88 130	–	4 278	4 278	7 344	3 066	41.7%	88 130
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		41 243	28 673	–	4 278	4 278	2 389	(1 889)	-79.0%	28 673
Reservoirs		10 399	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		216 293	–	–	–	–	–	–		–
Distribution		20 391	59 457	–	–	–	4 955	4 955	100.0%	59 457
Distribution Points		10 862	–	–	–	–	–	–		–
PRV Stations		13 996	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		8 180	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		8 180	–	–	–	–	–	–		–
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	479 099	120 630	–	29 319	29 319	10 052	(19 267)	-191.7%	120 630

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 2025/26 Capital Expenditure Monthly Trend: actual v target				
Month	2024/25	Original Budget	Adjusted Budget	Monthly actual
Jul	750 131	31 104	–	64 235
Aug	750 131	31 104	–	–
Sep	750 131	31 104	–	–
Oct	750 131	31 104	–	–
Nov	750 131	31 104	–	–
Dec	750 131	31 104	–	–
Jan	750 131	31 104	–	–
Feb	750 131	31 104	–	–
Mar	750 131	31 104	–	–
Apr	750 131	31 104	–	–
May	750 131	31 104	–	–
Jun	750 131	31 104	–	–

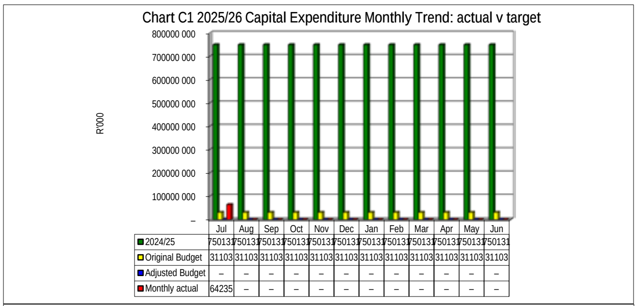

Chart C2 2025/26 Capital Expenditure: YTD actual v YTD target		
Month	YearTD actual	YearTD budget
Jul	64 235	31 104
Aug		62 207
Sep		93 311
Oct		124 415
Nov		155 519
Dec		186 622
Jan		217 726
Feb		248 830
Mar		279 934
Apr		311 037
May		342 141
Jun		373 245

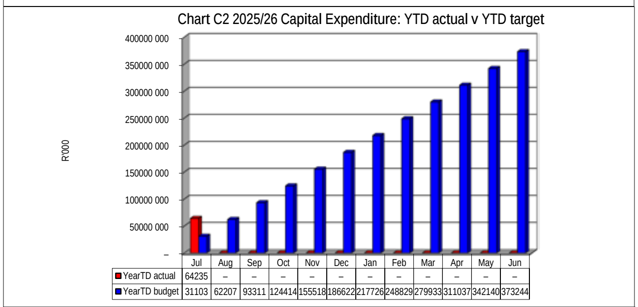

Chart C3 Aged Consumer Debtors Analysis

	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 2025/2	65 243	47 154	42 175	43 402	38 973	37 478	205 620	1 229 839
2024/25	–	–	–	–	–	–	–	–

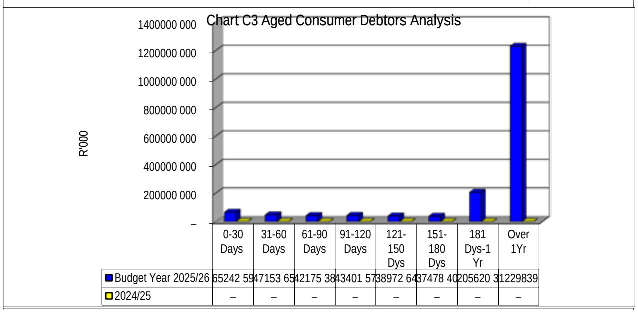

Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2024/25	Budget Year 2025/26
Organs of State	34 357	35 420
Commercial	225 196	232 160
Households	1 399 107	1 442 378
Other	(72)	(75)

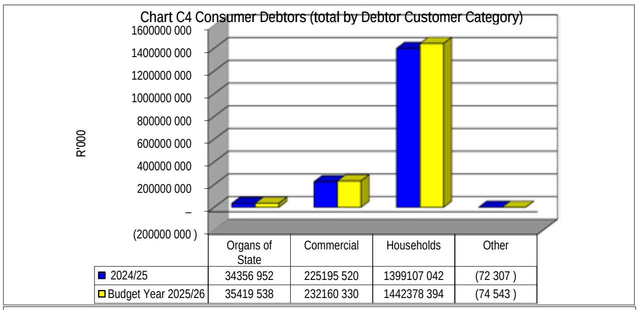

Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output les	Pensions / Reti	Loan repaymen	Trade Creditors	Auditor Genera	Other
2024/25	–	667 931	–	–	–	–	251 620	1 232	72 012
Budget Year 2025/	–	667 931	–	–	–	–	251 620	1 232	72 012