UGU DISTRICT MUNICIPALITY

CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S11; S52 AND S71 OF THE MFMA FOR THE PERIOD ENDED 30 SEPTEMBER 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 30 September 2025 in line with the statutory requirements of S71 of the Municipal Finance Management Act (Act 56, 2003).

2. AUTHORITY

Mayor

3. LEGAL / STATUTORY REQUIREMENTS

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

4. BACKGROUND

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

5. EXECUTIVE SUMMARY

The monthly budget statement in terms of section 71 of the Municipal Finance Management Act for the period ended 30 September 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 Consolidated Monthly Budget Statement Summary - M03 September									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Total Revenue (excluding capital transfers and contributions)	1 452 292 742	1 469 793 347	-	64 398 841	488 055 157	367 448 340	120 606 817	33%	1 469 793 347
Total Expenditure	1 906 429 524	911 671 647	-	130 696 613	419 578 405	227 943 825	191 634 580	84%	911 671 647
Surplus/(Deficit)	- 454 136 782	558 121 700	-	- 66 297 772	68 476 752	139 504 515	- 71 027 763	-51%	558 121 700
Total sources of capital funds	363 991 447	373 244 700	-	30 268 537	123 281 484	93 311 178	29 970 306	32%	373 244 700

Table C1 above, reflects an actual monthly deficit of R66.2 million. The year to date (YTD) actual is showing a surplus of R68.4 million against the YTD budget surplus of R139.5 million which resulted in an unfavourable variance of R71 million.

It must be noted that the budget has been used as a tool to drive cost containment and thus has been cut to ensure that. There were also rigorous efforts to ensure that the budget is funded by directing current year revenues to cover prior year creditors since the collection of debtors is not nearly sufficient to cover the creditors balance. This leads to significant reductions in current year budget in an effort to balance the working capital position (debtors and creditors).

5.1.1. Revenue by source

The YTD actual for revenue is R488 million compared to the YTD budget of R367.4 million which translates to a variance of R120.6 million.

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

5.1.2. Operating Expenditure:

The YTD actual for operating expenditure is R419.5 million compared to the YTD budget of R227.9 million which translates to a variance of R191.6 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 R123.2 million compared to the YTD budget of R93.3 million which translates to variance of R29.9 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 Consolidated Monthly Budget Statement Summary - M03 September									
	2024/25	Budget Year 2025/26							
Description 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	–	55 445	163 514	158 836	4 678	3%	635 345
Investment revenue	10 055	13 607	–	570	2 388	3 402	(1 014)	-30%	13 607
Transfers and subsidies - Operational	692 711	729 373	–	286	295 950	182 343	113 607	62%	729 373
Other own revenue	96 442	91 468	–	8 098	26 203	22 867	3 336	15%	91 468
Total Revenue (excluding capital transfers and contributions)	1 452 293	1 469 793	–	64 399	488 055	367 448	120 607	33%	1 469 793
Employee costs	586 399	313 024	–	50 632	183 036	78 256	104 780		313 024
Remuneration of Councillors	13 234	14 996	–	1 067	3 156	3 749	(593)		14 996
Depreciation and amortisation	237 913	240 934	–	19 871	59 337	60 234	(896)		240 934
Interest	48 440	5 304	–	8 726	14 270	1 352	12 918		5 304
Inventory consumed and bulk purchases	247 993	76 177	–	22 871	60 708	19 044	41 664		76 177
Transfers and subsidies	16 013	8 000	–	–	–	2 000	(2 000)	-100%	8 000
Other expenditure	756 436	253 236	–	27 530	99 070	63 309	35 761	56%	253 236
Total Expenditure	1 906 430	911 672	–	130 697	419 578	227 944	191 635	84%	911 672
Surplus/(Deficit)	(454 137)	558 122	–	(66 298)	68 477	139 505	(71 028)	-51%	558 122
Transfers and subsidies - capital (monetary allocations)	407 532	373 245	–	33 661	111 441	93 311	18 130	19%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(46 605)	931 366	–	(32 636)	179 918	232 816	(52 898)	-23%	931 366
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(46 605)	931 366	–	(32 636)	179 918	232 816	(52 898)	-23%	931 366
Capital expenditure & funds sources									
Capital expenditure	363 991	373 245	–	30 269	123 281	93 311	29 970	32%	373 245
Capital transfers recognised	164 047	373 245	–	28 914	121 764	93 311	28 453	30%	373 245
Borrowing	–	–	–	1 355	1 355	–	1 355	#DIV/0!	–
Internally generated funds	199 945	–	–	–	163	–	163	#DIV/0!	–
Total sources of capital funds	363 991	373 245	–	30 269	123 281	93 311	29 970	32%	373 245
Financial position									
Total current assets	312 965	1 162 928	–		430 236				1 162 928
Total non current assets	3 841 865	3 840 285	–		3 905 809				3 840 285
Total current liabilities	1 634 561	556 485	–		1 636 556				556 485
Total non current liabilities	49 471	194 333	–		48 773				194 333
Community wealth/Equity	2 470 798	4 252 396	–		2 650 716				4 252 396
Cash flows									
Net cash from (used) operating	(3 304 795)	899 872	–	135 120	923 460	263 112	(660 348)	-251%	899 872
Net cash from (used) investing	8 986 683	(429 231)	–	(30 269)	(123 281)	(107 308)	15 974	-15%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	(1 308)	(1 308)	100%	–
Cash/cash equivalents at the month/year end	5 981 503	480 320	–	104 852	807 738	169 407	(638 330)	-377%	–
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	69 800	54 750	43 174	40 360	39 326	41 280	213 546	1 270 366	1 772 602
Creditors Age Analysis									
Total Creditors	83 006	10 040	30 005	79 649	35 563	27 546	192 841	598 000	1 056 649

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 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
		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	–	42 325	120 432	124 142	(3 710)	-3%	496 566
Service charges - Waste Water Management		141 903	138 779	–	13 120	43 083	34 695	8 388	24%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		7 511	3 114	–	171	705	779	(74)	-9%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	–	7 602	23 291	20 966	2 325	11%	83 863
Interest from Current and Non Current Assets		10 055	13 607	–	570	2 388	3 402	(1 014)	-30%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	–	68	1 726	475	1 251	263%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	–	257	481	647	(166)	-26%	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	–	286	295 950	182 343	113 607	62%	729 373
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		(1 070)	–	–	–	–	–	–		–
Other Gains		1 113	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		1 452 293	1 469 793	–	64 399	488 055	367 448	120 607	33%	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 R120.4 million compared with the year-to-date budget of R124.1 million which resulted in an **unfavourable** variance of R3.7 million.

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

5.3.1.2. Service charges-sanitation.

The actual revenue billed from Service charges year to date (YTD) actual - Sanitation - amounted to R43 million compared with the year-to-date budget of R34.6 million which resulted in a **favourable** variance of R8.3 million.

The revenue billed on sanitation is performing at rate that is much higher than anticipated.

5.3.1.3. Rental of fixed assets

Revenue from rental of facilities year to date (YTD) actual amounted to R1.7 million compared with the year-to-date budget of R475 thousand which resulted in a **favourable** variance of R1.2 million.

This is due to the billing of the Base Telecommunication Station rentals which were raised year in advance each financial year. The BTS has also been raised at a newly negotiated rate.

5.3.1.4. Interest on current and non-current assets (i.e. interest earned-in external investments).

Interest earned on external investments year to date (YTD) actual amounted to R2.3 million compared with the year-to-date budget of R3.4 million, resulting in an **unfavourable** variance of R1 million.

The variance is owing to a decrease in investment deposits and an increase in withdrawals leading to lower interest earned than anticipated. With the current cashflow challenges the desired investment levels have not been possible since the prior year and commitments continue to put pressure on the existing cash balances.

5.3.1.5. Interest earned from receivables (interest on overdue debtors).

Interest earned on outstanding debtors' year-to-date (YTD) actual amounts to R23.2 million compared with the year-to-date budget of R20.9 million, resulting in a **favourable** variance of R2.3 million.

The increase in the number of customers who are not paying the debt timeously leads to an increase in the interest earned on overdue debtors. This variance, although favourable, indicates that the municipality is not collecting at desired rate and more debtors are slow in settling their debts.

5.3.1.6. Transfers and subsidies - Operational

Transfers and subsides recognised operational year to date (YTD) actual amounted to R295.9 million compared with the year to-date budget of R182.3 million, resulting in a **favourable** variance of R113.6 million.

This variance is owing to the fact that the equitable share grant is received in tranches, and the first tranche was received in July for use over a period of 6 months. This then means an amount hire than the year-to-date actual will be higher than the year-to-date budget. The grant is still be utilised satisfactory to fund key operations.

5.3.1.7. Sale of Goods and Rendering of Services

Revenue from sale of goods and rendering of services year to date (YTD) actual amounted to R705 thousand compared with the year to-date budget of R779 thousand, resulting in an **unfavourable** variance of R74 thousand.

This revenue source is ad-hoc in nature and speaks to the sale of tender documents, printing of maps, atmospheric licenses etc. The variance signals that such sales were slower than anticipated and the revenue source is anticipated to perform better during the course of the year.

5.3.1.8. 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 R257 thousand compared with the year-to-date budget of R481 thousand, resulting in an **unfavourable** variance of R166 thousand.

The revenue source is performing lower than anticipated due to less water connection fees being levied and water rates certificates being issued to date. The performance thereof is expected to improve during the course of the year.

5.4 FINANCIAL PERFORMANCE - EXPENDITURE BY TYPE

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

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

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		586 399	313 024	–	50 632	183 036	78 256	104 780	134%	313 024
Remuneration of councillors		13 234	14 996	–	1 067	3 156	3 749	(593)	-16%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	–	22 871	60 708	19 044	41 664	219%	76 177
Debt impairment		288 866	28 424	–	2 369	7 106	7 106	–		28 424
Depreciation and amortisation		237 913	240 934	–	19 871	59 337	60 234	(896)	-1%	240 934
Interest		48 440	5 304	–	8 726	14 270	1 352	12 918	956%	5 304
Contracted services		191 228	126 582	–	10 133	26 682	31 646	(4 963)	-16%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	2 000	(2 000)	-100%	8 000
Irrecoverable debts written off		9 016	4 732	–	266	1 338	1 183	155	13%	4 732
Operational costs		274 207	93 497	–	14 762	63 944	23 374	40 570	174%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	–	–	–	–		–
Total Expenditure		1 906 430	911 672	–	130 697	419 578	227 944	191 635	84%	911 672

5.4.1. Employee related costs

The expenditure on the year to date (YTD) actual employee costs amounted to R183 million compared with the year-to-date budget of R78.2 million, resulting in an **unfavourable** variance of R104.7 million.

The expenditure line item remains an area of interest when it comes to cost containment. The reduction of overtime remains a target to see cost containment in this area. The variance is unfavourable due to the expenditure item being reduced significantly in the process of funding the budget. The line item shall be rectified during adjustment budget to reflect a more realistic position.

5.4.2. Remuneration of councillors

The actual expenditure for the year to date (YTD) actual councillor's allowance amounted to R3.1 million compared with the year-to-date budget of R3.7 million, resulting in a **favourable** variance of R593 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 R7.1 million compared with the year-to-date budgeted amount of R7.1 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 R59.3 million compared with the budget of R60.2 million, resulting in a **favourable** variance of R896 thousand.

This is owing to lower than anticipated capitalization of assets which leads to less depreciation being expensed. As projects get completed depreciation shall increase seeing the expenditure item move closer to the anticipated (budgeted) amount.

5.4.5. Interest paid.

The year to date (YTD) actual expenditure on interest paid amounted to R14.2 million compared with the year-to-date budget of R1.3 million, resulting in an unfavourable variance of R12.9 million.

This unfavourable variance is due to cash flow challenges which then led to interest being charged on overdue creditors accounts since most invoices are not paid within the regulated period of 30 days. The main suppliers that contribute to this expenditure line is Umgeni, Eskom and eThekwini municipality

5.4.6. Inventory consumed.

The year to date (YTD) actual expenditure for inventory consumed amounted to R60.7 million compared with the year-to-date budget of R19 million, resulting in an unfavourable variance of R41.6 million.

This unfavourable variance is attributed to higher than anticipated bulk water purchases as well as the increase in the Umgeni tariff which was significantly higher than projected.

5.4.7. Contracted Services

The year to date (YTD) actual expenditure on Contracted services amounted to R26.6 million, compared with a year-to-date (YTD) budget of R31.6 million resulting in a favourable variance of R4.9 million.

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

5.4.8 Irrecoverable debts written off.

The year to date (YTD) actual expenditure on Irrecoverable debts written off amounted to R1.3 million, while the year to date (YTD) budget R1.1 million resulting in an unfavourable variance of R155 thousand.

The debt-write off emanates from incentive programs such as the amnesty program where customers are encouraged to pay a portion of their old debt with an incentive to have a corresponding portion of the debt written off. Although the variance is unfavourable it signals the effectiveness of the incentive program.

5.4.9. Other operating expenditure

The year to date (YTD) actual expenditure on other operational expenditure amounted to R63.9 million compared with the year-to-date budget of R23.3 million resulting in an unfavourable variance of R40.5 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 30 SEPTEMBER 2025								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R19 626 223.23	R14 646 590.45	R6 180 343.86	R8 025 480.14	R5 929 009.60	R7 758 293.84	R188 410 293.46	R250 576 234.58
Departmental Account	R5 217 911.58	R3 672 074.08	R2 544 773.64	R1 627 777.53	R1 687 352.62	R1 628 477.61	R30 689 397.10	R47 067 764.16
Private Individual	R45 988 272.29	R37 665 895.63	R35 236 052.06	R32 582 930.08	R32 954 309.63	R32 737 020.80	R1 274 530 360.52	R1 491 694 841.01
Ugu District Municipality	-R88 545.00	-R244 270.58	-R159 656.00	-R96 167.07	-R83 378.39	R77.62	-R7 978.87	-R679 918.29
Total	R70 743 862.10	R55 740 289.58	R43 801 513.56	R42 140 020.68	R40 487 293.46	R42 123 869.87	R1 493 622 072.21	R1 788 658 921.46

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 on 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 30 SEPTEMBER 2025									
Account Category	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance	Comments 30 September 2025
Department of Correctional Se	R367 904.36	R507 833.85	R299 043.02	R34 191.38	R34 523.63	R41 076.59	-R51 792.61	R1 232 780.22	Warning letters sent
Department of Justice	20 564.48	R38 201.67	R11 815.65	R1 946.70	R359.02	R0.00	-R848.77	R72 038.75	Invoices have been shared with the department for payment.
Dept of Education	R4 950.79	R3 618.26	R1 092.93	R1 010.80	R1 932.65	R1 001.93	R97 455.75	R111 063.11	Meter readings verification are underway for the schools in the rural areas to ensure accuracy of charges billed.
Dept of Education(Section 20)	R36 189.10	R23 676.80	R203.40	R0.00	R0.00	R0.00	R0.00	R60 069.30	Statements sent and warning letters for accounts with outstanding debts were also emailed. A payment of R861,190.54 was received in September. An amount of R370 565.58 was not allocated as at month end.
Dept of Education(Section 21)	R1 002 826.30	R685 800.04	R675 554.89	R836 909.07	R468 029.70	R603 667.21	R11 772 100.67	R16 044 887.88	Statements generated and emailed
Dept of Health	R435 674.07	R242 753.73	R154 431.24	R57 053.70	R85 171.66	R82 725.36	R1 832 799.79	R2 890 609.55	Final warnings generated and to disconnect
Dept of Higher Education and	R308 078.07	R12 119.42	R12 589.61	R12 775.55	R6 283.82	R11 053.80	R167 321.05	R530 221.32	Warning letters and payment received of R972,439.14
Dept of Human Settlement	R7 086.35	R7 056.53	R7 021.08	R7 047.30	R5 866.96	R5 839.66	R232 718.20	R272 636.08	Warning letters generated
Dept of Public Works National	R464 021.39	R204 732.13	R82 817.65	R39 322.32	R39 611.19	R37 585.31	R3 685 613.19	R4 553 703.18	Warning letters sent for outstanding
Dept of Public Works Provincia	R3 793.83	R3 784.97	R2 158.24	R1 673.99	R1 669.05	R2 189.63	R180 016.63	R195 286.34	Current account
Dept of Social Development	R34 789.25	R32 321.83	R4 785.86	R29 848.24	R4 307.01	R30 323.64	R125 104.27	R261 480.10	Payment of R914 831.14 received
Dept of Sports and Recreation	R2 899.09	R353.32	R0.00	R0.00	R0.00	R0.00	-R5 499.13	-R2 246.72	Disconnections actioned but no payment has been received.
Dept of Transport	R189 766.48	R137 184.40	R16 441.36	R9 488.27	R8 329.11	R11 282.99	R343 940.90	R716 433.51	Warning letter sent
Eskom	R110 897.14	R35 215.43	R45 323.92	R34 893.12	R225 470.25	R38 767.85	R1 551 583.96	R2 042 151.67	Warning letter sent
Harry Gwala District Municipal	R205 968.91	R360 839.57	R339 959.46	R283 125.88	R262 843.17	R265 708.78	R5 121 221.27	R6 839 667.04	Warning letters and payment received of R1,366,458.54
National Youth Development A	R865.23	R818.00	R890.58	R825.71	R899.61	R777.31	R9 190.33	R14 266.77	
Ray Nkonyeni Municipality	R557 351.86	R329 003.34	R238 424.46	R24 580.96	R411 993.90	R275 856.18	R2 327 734.05	R4 164 944.75	Statements generated and payment of R4,712.50
SASSA	R14 974.30	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R14 974.30	Warning letters sent
South African Post Office	R8 602.61	R264.10	R252.77	-R2 052.08	R243.81	-R843.97	R10 401.56	R16 868.80	Disconnections generated but not successful due staff shortage
Telkom SA	R43 567.22	R27 007.43	R7 660.53	R7 463.54	R7 303.54	R7 242.54	R178 297.88	R278 542.68	Warning letters sent and received R1,562,935.31 of which R1 258 645.31 was not yet allocated as at month end
Transnet	R50 875.87	R308 479.66	R63 525.91	R82 757.33	R77 002.18	R193 270.12	R3 212 376.81	R3 988 287.88	Interest waiver processed and received a payment of R119,687.51
Umdoni Local Municipality	R761 083.32	R702 105.94	R578 754.37	R164 250.66	R44 850.55	R20 294.14	-R91 931.38	R2 179 407.60	Final warnings generated and sent
Umuziwabantu Municipality	R583 475.00	R8 432.20	R257.61	R235.45	R234.12	R232.79	-R24 368.05	R568 499.12	Received R217 541.92
Umzumbe Municipality	R1 706.56	R471.46	R1 769.10	R429.64	R427.69	R425.75	R15 960.73	R21 190.93	No response
Grand Total	R5 217 911.58	R3 672 074.08	R2 544 773.64	R1 627 777.53	R1 687 352.62	R1 628 477.61	R30 689 397.10	R47 067 764.16	

The below table shows the impact on the amnesty program

Amnesty Listing - 01 September 2021 to 30 September 2025	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	1 705	R2 342 435.71	701		
Jul-25	R199 338.04	15	R66 462.55	57	R265 800.59	R1 214 572.24
Aug-25	R592 542.05	16	R78 023.54	19	R670 565.59	R1 517 888.26
Sept-25	R136 128.78	14	R129 615.97	11	R265 744.75	R1 565 793.23
	R24 354 598.14	1750	R2 616 537.77	788	R1 202 110.93	R4 298 253.73

5.6 CREDITORS ANALYSIS

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September											
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	59 994	(3 585)	23 494	29 962	30 073	25 445	174 731	384 227	724 340	724 340
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	19 503	12 001	2 544	44 803	2 729	816	9 824	169 984	262 204	262 204
Auditor General	0800	131	–	–	851	41	–	65	66	1 154	1 154
Other	0900	3 378	1 623	3 967	4 033	2 720	1 285	8 221	43 723	68 950	68 950
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	83 006	10 040	30 005	79 649	35 563	27 546	192 841	598 000	1 056 649	1 056 649

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: 30 SEPTEMBER 2025								
PROJECT NAME	**ORIGINAL BUDGET**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
INTERNAL CAPEX								
Furniture and Office Equipment	R0.00	R67 876.80	R94 634.00	R1 354 975.24			R162 510.80	R0.00
TOTAL INTERNAL CAPEX	**R0.00**	**R67 876.80**	**R94 634.00**	**R1 354 975.24**	**R0.00**	**R0.00**	**R162 510.80**	R0.00
					R0.00			
PROJECT NAME	**ORIGINAL BUDGET**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
MIG								
Kwamgai and Surrounds Water Supply Scheme	R19 183 778.00			R315 911.68				R3 197 296.33
Vulamehlo Cross-Border Water Scheme	R23 300 000.00	R4 425 068.53		R5 023 930.39			R4 425 068.53	R3 883 333.33
Umzimkhulu Bulk Water Augmentation Scheme - Phase 2	R35 750 000.00	R4 054 322.33		R465 971.86			R4 054 322.33	R5 958 333.33
Kwalembe Water Supply Scheme Extension Implementation - Phase 1	R33 955 719.00	R16 706 984.88	R10 967 636.90	R5 929 755.57			R27 674 621.78	R5 659 286.50
Emergency Boreholes Programme - Phase 2 - Implementation	R28 672 700.00	R4 278 093.31	R1 593 483.06	R865 504.13			R5 871 576.37	R4 778 783.33
Margate Extension 3 & 7 Sanitation Scheme - Ward 6	R21 192 638.07						R0.00	R3 532 106.35
Refurbishment And Upgrade Of Margate Storm-Damaged Infrastructure, Wastewater Treatr	R32 500 000.00	R25 041 363.47		R7 523 045.92			R25 041 363.47	R5 416 666.67
Umzinto Waste Water Treatment Works	R21 950 000.00						R0.00	R3 658 333.33
Umzinto Slums Clearance: Farm Isonti Low Cost Housing Water and Sanitation Scheme	R19 011 464.93	R8 106 060.82	R8 191 987.11	R924 897.18			R16 298 047.93	R3 168 577.49
Refurbishment of Sanitation Infrastructure	R15 311 700.00			R1 464 412.76			R0.00	R2 551 950.00
Pennington Waterbourne Sanitation Phase 3A	R22 416 700.00	R1 555 480.00		R842 646.50			R1 555 480.00	R3 736 116.67
TOTAL MIG	**R273 244 700.00**	**R64 167 373.34**	**R20 753 107.07**	**R23 356 075.99**	**R0.00**	**R0.00**	**R84 920 480.41**	**R45 540 783.33**
PROJECT NAME	**ORIGINAL BUDGET**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
WSIG								
Dunjazane Water Pipeline	R500 000.00							R83 333.33
KwaMadlala Water Pipeline	R15 411 311.66		R1 973 220.00				R1 973 220.00	R2 568 551.94
Upgrade of Harding Sewer Reticulation	R24 400 000.00		R1 446 674.06	R5 557 485.22			R1 446 674.06	R4 066 666.67
Non-Revenue Water	R40 273 259.01		R4 510 062.31				R4 510 062.31	R6 712 209.84
Replacement Of Sewer Mains And Refurbishment Of Sewer Pumpstations And Backup Gener	R6 500 000.00							R1 083 333.33
KwaNositha And Game Reserve Bulk Water Infrastructure And Reticulation - Phase 1	R6 450 000.00							R1 075 000.00
Murchison Bulk Water Supply And Reticulation Pipelines	R6 465 429.33							R1 077 571.56
	R100 000 000.00	**R0.00**	**R7 929 956.37**	**R5 557 485.22**	**R0.00**	**R0.00**	**R7 929 956.37**	**R16 666 666.67**
TOTAL WSIG								
TOTAL CAPITAL EXPENDITURE	**R373 244 700.00**	**R64 235 250.14**	**R28 777 697.44**	**R30 268 536.45**	**R0.00**	**R0.00**	**R93 012 947.58**	**R62 207 450.00**

The above table gives details of the year-to-date actual capital expenditure against the budget. The actual capital expenditure for the financial year to date amounted to R123 281 484 million relating to MIG, WSIG and INTERNAL FUNDED PROJECT, against the year-to-date budget of R93 311 178 million, resulting to a favourable balance R29 970 306.

5.8. INVESTMENT PORTFOLIO

UGU DISTRICT MUNICIPALITY									
INVESTMENT REGISTER: 30 SEPTEMBER 2025									
NO	BANK NAME	ACCOUNT NUMBER	ACCOUNT TYPE	OPENING BALANCE - 31 August 2025	MONTHLY CAPITAL INVESTMENT	MONTHLY CAPITAL WITHDRAWN	MONTHLY INTEREST EARNED	MONTHLY INTEREST WITHDRAWN	CLOSING BALANCE - 30 September 2025
1	FNB	74761972882	CAPITAL	R0.00					R0.00
			INT ACC-8.89%	R0.00					R0.00
2	FNB CALL	62228266335	CAPITAL	R171 450.27	R907.02				R172 357.29
			INT -	R907.02			R944.47	R907.02	R944.47
3	NEDBANK	7648552728	CAPITAL	R5 000 000.00		R5 000 000.00			R0.00
			INT ACC-9%	R0.00					R0.00
4	STANDARD MIG CALL	058905324-041	MIG CALL STD	R2 939.87					R2 939.87
			INT-4.80%	R0.00			R17.49		R17.49
5	STANDARD	058905324-045	CAPITAL	R55 000 000.00		R25 000 000.00			R30 000 000.00
			INT-9.20%	R0.00					R0.00
6	ABSA CALL	2081188843 + 2081187889	CAPITAL	R6 553 812.69	R352.23	R6 500 150.00			R54 014.92
			INT-9.53%	R352.23			R171 195.88	R352.23	R171 195.88
7	STD CALL	058905324-042	CAPITAL	R34 573.46	R14 130 185.44	R14 131 860.00			R32 898.90
			INT-9.20%	R223.08			R108.54	R223.08	R108.54
	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	R66 764 258.62	R14 131 444.69	R50 632 010.00	R172 266.38	R1 482.33	R30 434 477.36

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

5.9. TRANSFERS AND GRANTS RECEIPTS

UGU DISTRICT MUNICIPALITY								
GRANTS REGISTER 30 SEPTEMBER 2025								
NO.	DETAILS	BALANCE AS AT 1 JULY 2025	TOTAL INCOME 30 SEPTEMBER 2025	TOTAL EXP 30 SEPTEMBER 2025	BALANCE AS AT 30 SEPTEMBER 2025	TOTAL % SPENT AS AT 30 SEPTEMBER 2025	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	-R2 000 000.00	R174 254.57	-R1 825 745.43	8.71%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	R0.00	R0.00		R0.00	0.00%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R806 000.00	R422 353.42	-R383 646.58	52.40%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R40 000 000.00	R14 605 200.16	-R25 394 799.84	36.51%	GM: WS	DPLG
A5	Development Planning Shared Services	R0.00	R0.00		R0.00	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	-R1 000 000.00	R0.00	R1 000 000.00	R0.00	100.00%	OMM	COGTA
A7	Municipal Disaster Response Grant	R0.00	R0.00		R0.00	0.00%	GM: WS	COGTA
A8	Ugu Transformative River Management Programme	R0.00	R0.00		R0.00	0.00%	GM: WS/CS	DPLG
A9	Implementation of the Green and Smart Municipality (GSM) Project	-R840 848.58	R0.00	R663 881.58	-R176 967.00	78.95%	GM: IED	EDTEA
A10	Regional Bulk Infrastructure Grant	R0.00	R0.00		R0.00	0.00%	GM: IED	EDTEA
A11	Mig Projects	R0.00	-R172 000 000.00	R131 345 581.97	-R40 654 418.03	76.36%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R294 437 000.00	R176 661 999.99	-R117 775 000.01	60.00%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	-R1 840 848.58	-R509 243 000.00	R324 873 271.69	-R186 210 576.89			

5.9.1. Transfers and Grants Receipts

The total grants received for the financial year to date amounted to R509 243 000.00 as per the Table/ Schedule above, and the expenditure to-date is R324 873 271.69, which is 63.80%.

5.9.2. Transfers and Grants Expenditure

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

5.9.3. Grants Expenditure

5.9.3.1 Finance Management Grant (FMG)

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

The gazetted amount is R2 000 000 million, and as per the table above R2 000 000.00 was received from the National Treasury in August 2025. Therefore, expenditure for the financial year to date amounted to R174 254.57. The spending of the Grant based on the gazetted amount is 8.71%. The grant expenditure should improve over the course of the year.

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 R172000 000.00 in September and R131 345 581.97 was spent by the end of September. The spending of the Grant is 76.36% 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 R25 394 799.84 was spent by the end of September. The spending of the Grant is 36.51% 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 September is R422 353.42. We received R806 000.00 from the National Treasury in August 2025. The spending of the Grant is 52.40% against the gazetted amount.
- Rural Roads Asset Management Systems Grant gazetted amount R3 122 000, R0.00 was received in September. The expenditure at the end of September 2025 is R0.00. The spending of the Grant is 0% against the allocation to date.

5.9.3.5 Implementation of the Green and Smart Municipality Project

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

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

5.10. EXPENDITURE DETAILS SALARIES

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September										
		2024/25	Budget Year 2025/26							
Summary of Employee and Councillor remuneration R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10 011	11 349	–	786	2 365	2 837	(473)	-17%	11 349
Pension and UIF Contributions		–	338	–	–	–	85	(85)	-100%	338
Medical Aid Contributions		–	125	–	–	–	31	(31)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	–	3	8	95	(88)	-92%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	–	277	784	701	84	12%	2 803
Sub Total - Councillors		13 234	14 996	–	1 067	3 156	3 749	(593)	-16%	14 996
% increase	4		13.3%							13.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	–	–	–	1 167	(1 167)	-100%	4 668
Pension and UIF Contributions		–	131	–	–	–	33	(33)	-100%	131
Medical Aid Contributions		–	14	–	–	–	4	(4)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	–	–	–	167	(167)	-100%	669
Cellphone Allowance		–	165	–	–	–	41	(41)	-100%	165
Housing Allowances		–	129	–	–	–	32	(32)	-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	–	–	–	1 444	(1 444)	-100%	5 776
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	–	32 177	97 472	37 837	59 634	158%	151 350
Pension and UIF Contributions		63 343	49 347	–	5 760	17 150	12 337	4 813	39%	49 347
Medical Aid Contributions		25 451	18 805	–	2 301	6 853	4 701	2 152	46%	18 805
Overtime		62 340	8 375	–	5 694	16 323	2 094	14 229	680%	8 375
Performance Bonus		30 431	9 173	–	3	28 545	2 293	26 252	1145%	9 173
Motor Vehicle Allowance		15 152	10 532	–	1 386	4 125	2 633	1 492	57%	10 532
Cellphone Allowance		3 481	3 479	–	286	890	870	20	2%	3 479
Housing Allowances		1 512	2 127	–	146	436	532	(96)	-18%	2 127
Other benefits and allowances		14 219	36 936	–	1 292	3 684	9 234	(5 550)	-60%	36 936
Payments in lieu of leave		7 788	7 450	–	579	4 733	1 862	2 870	154%	7 450
Long service awards		5 423	2 641	–	623	1 647	660	986	149%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	–	385	1 180	1 759	(579)	-33%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		586 399	307 248	–	50 632	183 036	76 812	106 224	138%	307 248
% increase	4		-47.6%							-47.6%
Total Parent Municipality		599 634	328 020	–	51 699	186 192	82 005	104 187	127%	328 020
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		599 634	328 020	–	51 699	186 192	82 005	104 187	127%	328 020
% increase	4		-45.3%							-45.3%
TOTAL MANAGERS AND STAFF		586 399	313 024	–	50 632	183 036	78 256	104 780	134%	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 30 SEPTEMBER 2025										
DETAILS	PURPOSE OF THE LOAN	INTEREST %	REDEEMABLE	CLOSING BALANCE - 31 AUGUST 2025	CURRENT RECEIPTS	MONTHLY INTEREST CHARGED	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE -30 SEPTEMBER 2025
Development Bank of SA	uMzimkhulu Augmentation - Infrastructure	5%	2029/06/30	R19 772 140.40	R0.00	R78 012.12	R251 978.33	R78 012.12	R357 851.39	R19 414 289.01
			TOTAL	R19 772 140.40	R0.00	R78 012.12	R251 978.33	R78 012.12	R357 851.39	R19 414 289.01

5.11.1 External Loans

The loan is structured, unsecure and were all taken with DBSA. The loan that was for refurbishment of Sanitation Infrastructure – Phase2 was settled as of 31 March 2024, the current loan balance outstanding is R19 414 289.01 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 - M03 September

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		2.5%	27.0%	0.0%	3.4%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	4.5%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		52.2%	15.6%	0.0%	48.0%	15.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	19.1%	209.0%	0.0%	26.3%	209.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.5%	104.1%	0.0%	3.2%	104.1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		11.1%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		40.4%	21.3%	0.0%	37.5%	21.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.7%	3.3%	0.0%	1.3%	3.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.7%	16.8%	0.0%	2.9%	1.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

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

2. Material variances to be explained.

Calculations		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Financial liabilities		27 562	148 958		26 864	
Total Assets		4 154 830	5 003 213		4 336 045	5 003 213
Employee related costs		586 399	313 024		183 036	313 024
Repairs & Maintenance		39 461	49 143		6 263	49 143
Interest (finance charges)		48 440	5 304		14 270	5 304
Principal paid			5 231			5 231
Depreciation		237 913	240 934			14 996
Operating expenditure		1 906 430	911 672		419 578	911 672
Total Capital Expenditure		363 991	373 245		30 269	123 281
Borrowed funding for capital					1 355	
Debt		1 290 153	661 329		1 272 123	661 329
Equity		2 470 798	4 252 396		2 650 716	4 252 396
Reserves and funds						
Borrowing		27 562	148 958		26 864	148 958
Current assets		312 965	1 162 928		430 236	1 162 928
Current liabilities		1 634 561	556 485		1 636 556	556 485
Monetary assets		7 559	579 168		53 086	579 168
Total Revenue (excluding capital transfers and contributions)		1 452 293	1 469 793		488 055	1 469 793
Transfers and subsidies - Operational		692 711				
Transfers and subsidies - capital (monetary allocations)		407 532	373 245		111 441	373 245
Debt service payments			8 376			(10 586)
Outstanding debtors (receivables)		160 833				
Annual services revenue		653 085	635 345		55 445	163 514
Cash + investments	Including LT investments	7 559	579 168		53 086	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 30 September 2025.

5.12.1. Borrowing Management

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

5.12.2. Liquidity

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

The ideal current ratio and quick ratio are 1.5 - 2.1 and 1.5: 1 respectively. As of 30 September 2025, the current ratio of the municipality is 0.26:1 and the quick ratio is 0.03:1. This is a risk because the municipality may not be able to satisfactorily meet its short-term obligations as there are more short-term commitments and less liquid assets to cover them.

- Cash Coverage: The Municipality is sitting at 0.3 months which is unfavourable which is lower than the norm of between 1 - 3 Months.

5.12.3. Revenue Management

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

- To total debt: 49%
- To monthly billings: 65 %

The municipality's average debt collection rate is 63%, 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:

Month	Receipts	Monthly billings	Monthly Collection rate	Cumulative Collection rate
Jul-25	R35 875 005.18	R58 785 575.77	61%	61%
Aug-25	R36 481 642.83	R58 539 942.04	62%	61%
Sept-25	R41 652 506.03	R64 255 053.01	65%	63%

6. MAIN TABLES

6.1 SUMMARY

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

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	–	55 445	163 514	158 836	4 678	3%	635 345
Investment revenue	10 055	13 607	–	570	2 388	3 402	(1 014)	-30%	13 607
Transfers and subsidies - Operational	692 711	729 373	–	286	295 950	182 343	113 607	62%	729 373
Other own revenue	96 442	91 468	–	8 098	26 203	22 867	3 336	15%	91 468
Total Revenue (excluding capital transfers and contributions)	1 452 293	1 469 793	–	64 399	488 055	367 448	120 607	33%	1 469 793
Employee costs	586 399	313 024	–	50 632	183 036	78 256	104 780		313 024
Remuneration of Councillors	13 234	14 996	–	1 067	3 156	3 749	(593)		14 996
Depreciation and amortisation	237 913	240 934	–	19 871	59 337	60 234	(896)		240 934
Interest	48 440	5 304	–	8 726	14 270	1 352	12 918		5 304
Inventory consumed and bulk purchases	247 993	76 177	–	22 871	60 708	19 044	41 664		76 177
Transfers and subsidies	16 013	8 000	–	–	–	2 000	(2 000)	-100%	8 000
Other expenditure	756 436	253 236	–	27 530	99 070	63 309	35 761	56%	253 236
Total Expenditure	1 906 430	911 672	–	130 697	419 578	227 944	191 635	84%	911 672
Surplus/(Deficit)	(454 137)	558 122	–	(66 298)	68 477	139 505	(71 028)	-51%	558 122
Transfers and subsidies - capital (monetary allocations)	407 532	373 245	–	33 661	111 441	93 311	18 130	19%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(46 605)	931 366	–	(32 636)	179 918	232 816	(52 898)	-23%	931 366
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(46 605)	931 366	–	(32 636)	179 918	232 816	(52 898)	-23%	931 366
Capital expenditure & funds sources									
Capital expenditure	363 991	373 245	–	30 269	123 281	93 311	29 970	32%	373 245
Capital transfers recognised	164 047	373 245	–	28 914	121 764	93 311	28 453	30%	373 245
Borrowing	–	–	–	1 355	1 355	–	1 355	#DIV/0!	–
Internally generated funds	199 945	–	–	–	163	–	163	#DIV/0!	–
Total sources of capital funds	363 991	373 245	–	30 269	123 281	93 311	29 970	32%	373 245
Financial position									
Total current assets	312 965	1 162 928	–		430 236				1 162 928
Total non current assets	3 841 865	3 840 285	–		3 905 809				3 840 285
Total current liabilities	1 634 561	556 485	–		1 636 556				556 485
Total non current liabilities	49 471	194 333	–		48 773				194 333
Community wealth/Equity	2 470 798	4 252 396	–		2 650 716				4 252 396
Cash flows									
Net cash from (used) operating	(3 304 795)	899 872	–	135 120	923 460	263 112	(660 348)	-251%	899 872
Net cash from (used) investing	8 986 683	(429 231)	–	(30 269)	(123 281)	(107 308)	15 974	-15%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	(1 308)	(1 308)	100%	–
Cash/cash equivalents at the month/year end	5 981 503	480 320	–	104 852	807 738	169 407	(638 330)	-377%	–
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	69 800	54 750	43 174	40 360	39 326	41 280	213 546	1 270 366	1 772 602
Creditors Age Analysis									
Total Creditors	83 006	10 040	30 005	79 649	35 563	27 546	192 841	598 000	1 056 649

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 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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	–	42 325	120 432	124 142	(3 710)	-3%	496 566
Service charges - Waste Water Management		141 903	138 779	–	13 120	43 083	34 695	8 388	24%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		7 511	3 114	–	171	705	779	(74)	-9%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	–	7 602	23 291	20 966	2 325	11%	83 863
Interest from Current and Non Current Assets		10 055	13 607	–	570	2 388	3 402	(1 014)	-30%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	–	68	1 726	475	1 251	263%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	–	257	481	647	(166)	-26%	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	–	286	295 950	182 343	113 607	62%	729 373
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		(1 070)	–	–	–	–	–	–		–
Other Gains		1 113	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		1 452 293	1 469 793	–	64 399	488 055	367 448	120 607	33%	1 469 793
Expenditure By Type										
Employee related costs		586 399	313 024	–	50 632	183 036	78 256	104 780	134%	313 024
Remuneration of councillors		13 234	14 996	–	1 067	3 156	3 749	(593)	-16%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	–	22 871	60 708	19 044	41 664	219%	76 177
Debt impairment		288 866	28 424	–	2 369	7 106	7 106	–		28 424
Depreciation and amortisation		237 913	240 934	–	19 871	59 337	60 234	(896)	-1%	240 934
Interest		48 440	5 304	–	8 726	14 270	1 352	12 918	956%	5 304
Contracted services		191 228	126 582	–	10 133	26 682	31 646	(4 963)	-16%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	2 000	(2 000)	-100%	8 000
Irrecoverable debts written off		9 016	4 732	–	266	1 338	1 183	155	13%	4 732
Operational costs		274 207	93 497	–	14 762	63 944	23 374	40 570	174%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	–	–	–	–		–
Total Expenditure		1 906 430	911 672	–	130 697	419 578	227 944	191 635	84%	911 672
Surplus/(Deficit)		(454 137)	558 122	–	(66 298)	68 477	139 505	(71 028)	(0)	558 122
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	–	33 661	111 441	93 311	18 130	0	373 245
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(46 605)	931 366	–	(32 636)	179 918	232 816			931 366
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		(46 605)	931 366	–	(32 636)	179 918	232 816			931 366
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		(46 605)	931 366	–	(32 636)	179 918	232 816			931 366
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		(46 605)	931 366	–	(32 636)	179 918	232 816			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 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M03 September

Vote 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									
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	–	–	1 355	1 517	–	1 517	#DIV/0!	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		(11 713)	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		289 350	181 289	–	11 736	54 373	45 322	9 050	20%	181 289
Vote 14 - Waste Water Management		78 766	191 955	–	17 178	67 391	47 989	19 402	40%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	–	30 269	123 281	93 311	29 970	32%	373 245
Total Capital Expenditure		363 991	373 245	–	30 269	123 281	93 311	29 970	32%	373 245
Capital Expenditure - Functional Classification										
Governance and administration		7 589	–	–	1 355	1 517	–	1 517	#DIV/0!	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	1 355	1 517	–	1 517	#DIV/0!	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		(11 713)	–	–	–	–	–	–		–
Planning and development		(11 713)	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		368 116	373 245	–	28 914	121 764	93 311	28 453	30%	373 245
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	–	11 736	54 373	45 322	9 050	20%	181 289
Waste water management		78 766	191 955	–	17 178	67 391	47 989	19 402	40%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	363 991	373 245	–	30 269	123 281	93 311	29 970	32%	373 245
Funded by:										
National Government		164 047	373 245	–	28 914	121 764	93 311	28 453	30%	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		164 047	373 245	–	28 914	121 764	93 311	28 453	30%	373 245
Borrowing	6	–	–	–	1 355	1 355	–	1 355	#DIV/0!	–
Internally generated funds		199 945	–	–	–	163	–	163	#DIV/0!	–
Total Capital Funding		363 991	373 245	–	30 269	123 281	93 311	29 970	32%	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 Consolidated Monthly Budget Statement - Financial Position - M03 September

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		7 559	579 168	–	53 086	579 168
Trade and other receivables from exchange transactions		144 808	527 080	–	209 546	527 080
Receivables from non-exchange transactions		13 419	9 470	–	18 876	9 470
Current portion of non-current receivables		2 476	66	–	2 448	66
Inventory		11 617	46 242	–	14 076	46 242
VAT		132 678	902	–	132 024	902
Other current assets		409	–	–	180	–
Total current assets		312 965	1 162 928	–	430 236	1 162 928
Non current assets						
Investments		0	–	–	0	–
Investment property		31 513	30 400	–	31 513	30 400
Property, plant and equipment		3 806 602	3 794 465	–	3 871 101	3 794 465
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 028	4 258	–	3 473	4 258
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		(279)	11 162	–	(279)	11 162
Other non-current assets		0	–	–	0	–
Total non current assets		3 841 865	3 840 285	–	3 905 809	3 840 285
TOTAL ASSETS		4 154 830	5 003 213	–	4 336 045	5 003 213
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		54 366	(5 231)	–	54 366	(5 231)
Consumer deposits		23 274	–	–	23 673	–
Trade and other payables from exchange transactions		1 184 395	470 115	–	1 066 211	470 115
Trade and other payables from non-exchange transactions		1 921	2 111	–	102 772	2 111
Provision		114 097	(6 954)	–	118 236	(6 954)
VAT		256 508	96 443	–	271 297	96 443
Other current liabilities		–	–	–	–	–
Total current liabilities		1 634 561	556 485	–	1 636 556	556 485
Non current liabilities						
Financial liabilities		27 562	148 958	–	26 864	148 958
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		21 909	45 375	–	21 909	45 375
Total non current liabilities		49 471	194 333	–	48 773	194 333
TOTAL LIABILITIES		1 684 033	750 817	–	1 685 329	750 817
NET ASSETS	2	2 470 798	4 252 396	–	2 650 715	4 252 396
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 470 798	4 252 396	–	2 650 716	4 252 396
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	2 470 798	4 252 396	–	2 650 716	4 252 396

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

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS								
AS AT 30 SEPTEMBER 2025								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R19 626 223.23	R14 646 590.45	R6 180 343.86	R8 025 480.14	R5 929 009.60	R7 758 293.84	R188 410 293.46	R250 576 234.58
Departmental Account	R5 217 911.58	R3 672 074.08	R2 544 773.64	R1 627 777.53	R1 687 352.62	R1 628 477.61	R30 689 397.10	R47 067 764.16
Private Individual	R45 988 272.29	R37 665 895.63	R35 236 052.06	R32 582 930.08	R32 954 309.63	R32 737 020.80	R1 274 530 360.52	R1 491 694 841.01
Ugu District Municipality	-R88 545.00	-R244 270.58	-R159 656.00	-R96 167.07	-R83 378.39	R77.62	-R7 978.87	-R679 918.29
Total	R70 743 862.10	R55 740 289.58	R43 801 513.56	R42 140 020.68	R40 487 293.46	R42 123 869.87	R1 493 622 072.21	R1 788 658 921.46

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 - M03 September											
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	59 994	(3 585)	23 494	29 962	30 073	25 445	174 731	384 227	724 340	724 340
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	19 503	12 001	2 544	44 803	2 729	816	9 824	169 984	262 204	262 204
Auditor General	0800	131	–	–	851	41	–	65	66	1 154	1 154
Other	0900	3 378	1 623	3 967	4 033	2 720	1 285	8 221	43 723	68 950	68 950
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	83 006	10 040	30 005	79 649	35 563	27 546	192 841	598 000	1 056 649	1 056 649

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

3. INVESTMENT PORTFOLIO

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Interest Earned	Closing Balance
R thousands		Yrs/Months													
Municipality															
FNB	74761972882									–					–
										–					–
FNB CALL	62228266335									171			1		172
										1	1			1	1
NEDBANK	7648552728									5 000		5 000			–
										–					–
STANDARD BANK MIG CALL	058905324-041									3					3
										–				0	0
STANDARD BANK	058905324-045									55 000		25 000			30 000
										–					–
ABSA CALL	2081188843 + 2081187889									6 554		6 500	0		54
										0	0			171	171
STANDARD BANK CALL	058905324-042									35		14 132	14 130		33
										0	0			0	0
ABSA INVEST	2081523754									–					–
										–					–
STANDARD BANK	058905324-051									–					–
															–
GENERAL ACCOUNT	53299787														
															–
															–
															–
															–
															–
															–
Municipality sub-total										66 764		50 632	14 131		30 434
Entities															
															–
															–
															–
															–
															–
															–
															–
Entities sub-total										–		–	–		–
TOTAL INVESTMENTS AND INTEREST	2									66 764		50 632	14 131		30 434

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

4. ALLOCATION AND GRANTS RECEIPTS AND EXPENDITURE

UGU DISTRICT MUNICIPALITY								
GRANTS REGISTER 30 SEPTEMBER 2025								
NO.	DETAILS	BALANCE AS AT 1 JULY 2025	TOTAL INCOME 30 SEPTEMBER 2025	TOTAL EXP 30 SEPTEMBER 2025	BALANCE AS AT 30 SEPTEMBER 2025	TOTAL % SPENT AS AT 30 SEPTEMBER 2025	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	-R2 000 000.00	R174 254.57	-R1 825 745.43	8.71%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	R0.00	R0.00		R0.00	0.00%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R806 000.00	R422 353.42	-R383 646.58	52.40%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R40 000 000.00	R14 605 200.16	-R25 394 799.84	36.51%	GM: WS	DPLG
A5	Development Planning Shared Services	R0.00	R0.00		R0.00	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	-R1 000 000.00	R0.00	R1 000 000.00	R0.00	100.00%	OMM	COGTA
A7	Municipal Disaster Response Grant	R0.00	R0.00		R0.00	0.00%	GM: WS	COGTA
A8	Ugu Transformative River Management Programme	R0.00	R0.00		R0.00	0.00%	GM: WS/CS	DPLG
A9	Implementation of the Green and Smart Municipality (GSM) Project	-R840 848.58	R0.00	R663 881.58	-R176 967.00	78.95%	GM: IED	EDTEA
A10	Regional Bulk Infrastructure Grant	R0.00	R0.00		R0.00	0.00%	GM: IED	EDTEA
A11	Mig Projects	R0.00	-R172 000 000.00	R131 345 581.97	-R40 654 418.03	76.36%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R294 437 000.00	R176 661 999.99	-R117 775 000.01	60.00%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	-R1 840 848.58	-R509 243 000.00	R324 873 271.69	-R186 210 576.89			

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 - M03 September

Summary of Employee and Councillor remuneration	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10 011	11 349	–	786	2 365	2 837	(473)	-17%	11 349
Pension and UIF Contributions		–	338	–	–	–	85	(85)	-100%	338
Medical Aid Contributions		–	125	–	–	–	31	(31)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	–	3	8	95	(88)	-92%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	–	277	784	701	84	12%	2 803
Sub Total - Councillors		13 234	14 996	–	1 067	3 156	3 749	(593)	-16%	14 996
% increase	4		13.3%							13.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	–	–	–	1 167	(1 167)	-100%	4 668
Pension and UIF Contributions		–	131	–	–	–	33	(33)	-100%	131
Medical Aid Contributions		–	14	–	–	–	4	(4)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	–	–	–	167	(167)	-100%	669
Cellphone Allowance		–	165	–	–	–	41	(41)	-100%	165
Housing Allowances		–	129	–	–	–	32	(32)	-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	–	–	–	1 444	(1 444)	-100%	5 776
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	–	32 177	97 472	37 837	59 634	158%	151 350
Pension and UIF Contributions		63 343	49 347	–	5 760	17 150	12 337	4 813	39%	49 347
Medical Aid Contributions		25 451	18 805	–	2 301	6 853	4 701	2 152	46%	18 805
Overtime		62 340	8 375	–	5 694	16 323	2 094	14 229	680%	8 375
Performance Bonus		30 431	9 173	–	3	28 545	2 293	26 252	1145%	9 173
Motor Vehicle Allowance		15 152	10 532	–	1 386	4 125	2 633	1 492	57%	10 532
Cellphone Allowance		3 481	3 479	–	286	890	870	20	2%	3 479
Housing Allowances		1 512	2 127	–	146	436	532	(96)	-18%	2 127
Other benefits and allowances		14 219	36 936	–	1 292	3 684	9 234	(5 550)	-60%	36 936
Payments in lieu of leave		7 788	7 450	–	579	4 733	1 862	2 870	154%	7 450
Long service awards		5 423	2 641	–	623	1 647	660	986	149%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	–	385	1 180	1 759	(579)	-33%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		586 399	307 248	–	50 632	183 036	76 812	106 224	138%	307 248
% increase	4		-47.6%							-47.6%
Total Parent Municipality		599 634	328 020	–	51 699	186 192	82 005	104 187	127%	328 020
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		599 634	328 020	–	51 699	186 192	82 005	104 187	127%	328 020
% increase	4		-45.3%							-45.3%
TOTAL MANAGERS AND STAFF		586 399	313 024	–	50 632	183 036	78 256	104 780	134%	313 024

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

6. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

DC21 Ugu - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M03 Septemb

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 - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M03 September

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 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M03 September

Vote 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									
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	–	–	1 355	1 517	–	1 517	#DIV/0!	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		(11 713)	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		289 350	181 289	–	11 736	54 373	45 322	9 050	20%	181 289
Vote 14 - Waste Water Management		78 766	191 955	–	17 178	67 391	47 989	19 402	40%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	–	30 269	123 281	93 311	29 970	32%	373 245
Total Capital Expenditure		363 991	373 245	–	30 269	123 281	93 311	29 970	32%	373 245
Capital Expenditure - Functional Classification										
Governance and administration		7 589	–	–	1 355	1 517	–	1 517	#DIV/0!	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	1 355	1 517	–	1 517	#DIV/0!	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		(11 713)	–	–	–	–	–	–		–
Planning and development		(11 713)	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		368 116	373 245	–	28 914	121 764	93 311	28 453	30%	373 245
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	–	11 736	54 373	45 322	9 050	20%	181 289
Waste water management		78 766	191 955	–	17 178	67 391	47 989	19 402	40%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	363 991	373 245	–	30 269	123 281	93 311	29 970	32%	373 245
Funded by:										
National Government		164 047	373 245	–	28 914	121 764	93 311	28 453	30%	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		164 047	373 245	–	28 914	121 764	93 311	28 453	30%	373 245
Borrowing	6	–	–	–	1 355	1 355	–	1 355	#DIV/0!	–
Internally generated funds		199 945	–	–	–	163	–	163	#DIV/0!	–
Total Capital Funding		363 991	373 245	–	30 269	123 281	93 311	29 970	32%	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. WITHDRAWALS REPORT

DC21_BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

national treasury

Municipal Finance Management Act, section 11(4)

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

NAME OF MUNICIPALITY: UGU DM- DC21

Date	Payee	Amount in R'000	Description and Purpose	Authorised by (name)
1. Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26(4) when a municipality has failed to approve a budget by 30 June;				
	N/A			
2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29(1);				
	N/A			
3. Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);				
	N/A			
4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including (i) money collected by the municipality on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the municipality for that person or organ of state;				
	Various service providers	R710 597.52		
5. Section 11(f) - Refund money incorrectly paid into a bank account;				
	Various Customers	R456 276.30	Payments made in error to the Municipality account- refunded	
6. Section 11(g) - Refund guarantees, sureties and security deposits;				
	N/A			
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;				
	Banks	R145 000 000.00		
8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;				
	N/A			
9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.				
	N/A			

DISTRIBUTION	
1. Did the Accounting Officer table in Council a consolidated report of all withdrawals within 30 days after the end of the quarter;	YES / NO
2. Date the consolidated report was tabled; and	DATE : 23 / 10 /2025
3. Was the copy of the consolidated report of all withdrawals submitted to the Auditor General	YES / NO

CHIEF FINANCIAL OFFICER

Digitally signed by Deidre Rankin GM Economic Development & Environmetal Services
Date: 2025.10.10 11:31:37 +02'00'

Instructions for completing this report:

The Accounting Officer must include information motivating the non-budgeted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space.
This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

Withdrawals that must be reported each quarter:

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

11. MANAGER'S QUALITY CERTIFICATE

Ugu District Municipality

Quality Certificate

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

(name of municipality),hereby certify that-

(mark as appropriate)

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

for the month of **September** 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 10/10/2025

Municipal
In-year reports
&
supporting tables

mSCOA Version 6.9

Click for Instructions!

Accountability

Transparency

Information & service delivery

national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

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

Preparation Instructions

Municipality Name: DC21 Ugu

CFO Name:

Tel: **Fax:**

E-Mail:

Reporting period: M03 September

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

Does this municipality have Entities? Yes

If YES: Identify type of report: Consolidated Information

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	
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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 Consolidated Monthly Budget Statement Summary - M03 September

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	–	55 445	163 514	158 836	4 678	3%	635 345
Investment revenue	10 055	13 607	–	570	2 388	3 402	(1 014)	-30%	13 607
Transfers and subsidies - Operational	692 711	729 373	–	286	295 950	182 343	113 607	62%	729 373
Other own revenue	96 442	91 468	–	8 098	26 203	22 867	3 336	15%	91 468
Total Revenue (excluding capital transfers and contributions)	1 452 293	1 469 793	–	64 399	488 055	367 448	120 607	33%	1 469 793
Employee costs	586 399	313 024	–	50 632	183 036	78 256	104 780		313 024
Remuneration of Councillors	13 234	14 996	–	1 067	3 156	3 749	(593)		14 996
Depreciation and amortisation	237 913	240 934	–	19 871	59 337	60 234	(896)		240 934
Interest	48 440	5 304	–	8 726	14 270	1 352	12 918		5 304
Inventory consumed and bulk purchases	247 993	76 177	–	22 871	60 708	19 044	41 664		76 177
Transfers and subsidies	16 013	8 000	–	–	–	2 000	(2 000)	-100%	8 000
Other expenditure	756 436	253 236	–	27 530	99 070	63 309	35 761	56%	253 236
Total Expenditure	1 906 430	911 672	–	130 697	419 578	227 944	191 635	84%	911 672
Surplus/(Deficit)	(454 137)	558 122	–	(66 298)	68 477	139 505	(71 028)	-51%	558 122
Transfers and subsidies - capital (monetary	407 532	373 245	–	33 661	111 441	93 311	18 130	19%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(46 605)	931 366	–	(32 636)	179 918	232 816	(52 898)	-23%	931 366
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(46 605)	931 366	–	(32 636)	179 918	232 816	(52 898)	-23%	931 366
Capital expenditure & funds sources									
Capital expenditure	363 991	373 245	–	30 269	123 281	93 311	29 970	32%	373 245
Capital transfers recognised	164 047	373 245	–	28 914	121 764	93 311	28 453	30%	373 245
Borrowing	–	–	–	1 355	1 355	–	1 355	#DIV/0!	–
Internally generated funds	199 945	–	–	–	163	–	163	#DIV/0!	–
Total sources of capital funds	363 991	373 245	–	30 269	123 281	93 311	29 970	32%	373 245
Financial position									
Total current assets	312 965	1 162 928	–		430 236				1 162 928
Total non current assets	3 841 865	3 840 285	–		3 905 809				3 840 285
Total current liabilities	1 634 561	556 485	–		1 636 556				556 485
Total non current liabilities	49 471	194 333	–		48 773				194 333
Community wealth/Equity	2 470 798	4 252 396	–		2 650 716				4 252 396
Cash flows									
Net cash from (used) operating	(3 304 795)	899 872	–	135 120	923 460	263 112	(660 348)	-251%	899 872
Net cash from (used) investing	8 986 683	(429 231)	–	(30 269)	(123 281)	(107 308)	15 974	-15%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	(1 308)	(1 308)	100%	–
Cash/cash equivalents at the month/year end	5 981 503	480 320	–	104 852	807 738	169 407	(638 330)	-377%	–

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	69 800	54 750	43 174	40 360	39 326	41 280	213 546	1 270 366	1 772 602
Creditors Age Analysis									
Total Creditors	83 006	10 040	30 005	79 649	35 563	27 546	192 841	598 000	1 056 649

DC21 Ugu - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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										
Governance and administration		1 289 011	1 205 791	–	55 186	475 592	301 448	174 144	58%	1 205 791
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		1 289 011	1 205 791	–	55 186	475 592	301 448	174 144	58%	1 205 791
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		7 765	1 902	–	428	1 434	475	959	202%	1 902
Planning and development		6 414	1 902	–	428	759	475	283	60%	1 902
Road transport		–	–	–	–	–	–	–		–
Environmental protection		1 351	–	–	–	675	–	675	#DIV/0!	–
Trading services		563 049	635 345	–	42 447	122 470	158 836	(36 366)	-23%	635 345
Energy sources		–	–	–	–	–	–	–		–
Water management		422 937	496 566	–	29 323	84 042	124 142	(40 100)	-32%	496 566
Waste water management		140 112	138 779	–	13 124	38 428	34 695	3 734	11%	138 779
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 859 825	1 843 038	–	98 060	599 496	460 760	138 737	30%	1 843 038
Expenditure - Functional										
Governance and administration		802 641	484 742	–	47 086	153 074	121 186	31 888	26%	484 742
Executive and council		90 981	48 491	–	7 639	27 830	12 123	15 707	130%	48 491
Finance and administration		711 295	435 527	–	39 447	122 025	108 882	13 144	12%	435 527
Internal audit		366	724	–	–	3 219	181	3 038	1679%	724
Community and public safety		7 963	7 944	–	48	59	1 986	(1 927)	-97%	7 944
Community and social services		7 824	7 338	–	13	20	1 835	(1 815)	-99%	7 338
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		139	605	–	35	40	151	(112)	-74%	605
Economic and environmental services		50 944	45 963	–	2 552	11 116	11 491	(374)	-3%	45 963
Planning and development		49 421	45 531	–	2 552	10 539	11 383	(844)	-7%	45 531
Road transport		–	–	–	–	–	–	–		–
Environmental protection		1 522	432	–	–	577	108	469	434%	432
Trading services		1 044 881	373 024	–	81 010	255 329	93 282	162 047	174%	373 024
Energy sources		–	–	–	–	–	–	–		–
Water management		949 968	230 811	–	72 573	226 590	57 703	168 888	293%	230 811
Waste water management		94 913	142 213	–	8 437	28 739	35 579	(6 840)	-19%	142 213
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	1 906 430	911 672	–	130 697	419 578	227 944	191 635	84%	911 672
Surplus/ (Deficit) for the year		(46 605)	931 366	–	(32 636)	179 918	232 816	(52 898)	-23%	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 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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		1 289 011	1 205 791	–	55 186	475 592	301 448	174 144	58%	1 205 791
Executive and council		–	–	–	–	–	–	–		–
Mayor and Council		–	–	–	–	–	–	–		–
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–		–
Finance and administration		1 289 011	1 205 791	–	55 186	475 592	301 448	174 144	0	1 205 791
Administrative and Corporate Support		420 104	493 440	–	34 870	122 089	123 360	(1 271)	(0)	493 440
Asset Management		672 259	–	–	257	294 918	–	294 918	#DIV/0!	–
Finance		196 647	712 351	–	20 059	58 585	178 088	(119 503)	(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		7 765	1 902	–	428	1 434	475	959	0	1 902
Planning and development		6 414	1 902	–	428	759	475	283	0	1 902
Billboards		–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)		189	–	–	–	34	–	34	#DIV/0!	–
Central City Improvement District		–	–	–	–	–	–	–		–
Development Facilitation		–	–	–	–	–	–	–		–

Economic Development/Planning		1 191	1 902	–	68	68	475	(407)	(0)	1 902
Regional Planning and Development		5 002	–	–	359	648	–	648	#DIV/0!	–
Town Planning, Building Regulations and Enforcement, and City Engineer		31	–	–	1	9	–	9	#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	–	–	–	675	–	675	#DIV/0!	–
Biodiversity and Landscape		–	–	–	–	–	–	–		–
Coastal Protection		–	–	–	–	–	–	–		–
Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	–	–	–	–	–	–		–
Pollution Control		1 351	–	–	–	675	–	675	#DIV/0!	–
Soil Conservation		–	–	–	–	–	–	–		–
Trading services		563 049	635 345	–	42 447	122 470	158 836	(36 366)	(0)	635 345
Energy sources		–	–	–	–	–	–	–		–
Electricity		–	–	–	–	–	–	–		–
Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
Nonelectric Energy		–	–	–	–	–	–	–		–
Water management		422 937	496 566	–	29 323	84 042	124 142	(40 100)	(0)	496 566
Water Treatment		577	–	–	–	171	–	171	#DIV/0!	–
Water Distribution		404 117	496 566	–	27 668	78 917	124 142	(45 225)	(0)	496 566
Water Storage		18 243	–	–	1 654	4 954	–	4 954	#DIV/0!	–
Waste water management		140 112	138 779	–	13 124	38 428	34 695	3 734	0	138 779
Public Toilets		–	–	–	–	–	–	–		–
Sewerage		140 009	138 779	–	13 120	38 407	34 695	3 712	0	138 779
Storm Water Management		–	–	–	–	–	–	–		–
Waste Water Treatment		102	–	–	4	21	–	21	#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	1 859 825	1 843 038	–	98 060	599 496	460 760	138 737	0	1 843 038
Expenditure - Functional										
Municipal governance and administration		802 641	484 742	–	47 086	153 074	121 186	31 888	0	484 742
Executive and council		90 981	48 491	–	7 639	27 830	12 123	15 707	0	48 491
Mayor and Council		19 991	23 037	–	1 665	4 633	5 759	(1 127)	(0)	23 037
Municipal Manager, Town Secretary and Chief Executive		70 990	25 454	–	5 975	23 197	6 363	16 834	0	25 454
Finance and administration		711 295	435 527	–	39 447	122 025	108 882	13 144	0	435 527
Administrative and Corporate Support		150 965	67 713	–	13 091	43 993	16 928	27 065	0	67 713
Asset Management		21 694	36 903	–	1 213	3 681	9 226	(5 545)	(0)	36 903
Finance		466 147	291 548	–	21 209	59 012	72 887	(13 875)	(0)	291 548
Fleet Management		49 902	19 648	–	2 574	7 243	4 912	2 331	0	19 648
Human Resources		6 580	8 644	–	20	1 766	2 161	(395)	(0)	8 644
Information Technology		14 800	9 200	–	833	5 769	2 300	3 469	0	9 200
Legal Services		1 028	1 440	–	390	390	360	30	0	1 440
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–		–
Property Services		–	–	–	–	–	–	–		–
Risk Management		–	–	–	–	–	–	–		–
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		180	432	–	117	173	108	65	0	432
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		366	724	–	–	3 219	181	3 038	0	724
Governance Function		366	724	–	–	3 219	181	3 038	0	724
Community and public safety		7 963	7 944	–	48	59	1 986	(1 927)	(0)	7 944
Community and social services		7 824	7 338	–	13	20	1 835	(1 815)	(0)	7 338
Aged Care		35	–	–	–	–	–	–		–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		–	313	–	–	–	78	(78)	(0)	313
Child Care Facilities		3	–	–	–	–	–	–		–
Community Halls and Facilities		5	–	–	–	–	–	–		–
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		6 190	5 499	–	13	13	1 375	(1 362)	(0)	5 499
Education		316	324	–	–	–	81	(81)	(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	–	–	7	301	(294)	(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	–	35	40	151	(112)	(0)	605
Ambulance	–	–	–	–	–	–	–		–
Health Services	139	605	–	35	40	151	(112)	(0)	605
Laboratory Services	–	–	–	–	–	–	–		–
Food Control	–	–	–	–	–	–	–		–
Health Surveillance and Prevention of Communicable Diseases including	–	–	–	–	–	–	–		–
Vector Control	–	–	–	–	–	–	–		–
Chemical Safety	–	–	–	–	–	–	–		–
Economic and environmental services	50 944	45 963	–	2 552	11 116	11 491	(374)	(0)	45 963
Planning and development	49 421	45 531	–	2 552	10 539	11 383	(844)	(0)	45 531
Billboards	–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)	16 041	272	–	18	24	68	(44)	(0)	272
Central City Improvement District	–	–	–	–	–	–	–		–
Development Facilitation	–	–	–	–	–	–	–		–
Economic Development/Planning	6	2 757	–	–	–	689	(689)	(0)	2 757
Regional Planning and Development	30 196	42 474	–	2 535	8 777	10 619	(1 842)	(0)	42 474
Town Planning, Building Regulations and Enforcement, and City Engineer	3 063	–	–	(0)	1 738	–	1 738	#DIV/0!	–
Project Management Unit	–	–	–	–	–	–	–		–
Provincial Planning	–	–	–	–	–	–	–		–
Support to Local Municipalities	115	28	–	–	–	7	(7)	(0)	28
Road transport	–	–	–	–	–	–	–		–
Public Transport	–	–	–	–	–	–	–		–
Road and Traffic Regulation	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		–
Taxi Ranks	–	–	–	–	–	–	–		–
Environmental protection	1 522	432	–	–	577	108	469	0	432
Biodiversity and Landscape	–	–	–	–	–	–	–		–
Coastal Protection	–	–	–	–	–	–	–		–
Indigenous Forests	–	–	–	–	–	–	–		–
Nature Conservation	–	–	–	–	–	–	–		–
Pollution Control	1 522	432	–	–	577	108	469	0	432
Soil Conservation	–	–	–	–	–	–	–		–
Trading services	1 044 881	373 024	–	81 010	255 329	93 282	162 047	0	373 024
Energy sources	–	–	–	–	–	–	–		–
Electricity	–	–	–	–	–	–	–		–
Street Lighting and Signal Systems	–	–	–	–	–	–	–		–
Nonelectric Energy	–	–	–	–	–	–	–		–
Water management	949 968	230 811	–	72 573	226 590	57 703	168 888	0	230 811
Water Treatment	32 652	106 828	–	3 708	7 479	26 707	(19 228)	(0)	106 828
Water Distribution	771 241	116 765	–	64 590	194 275	29 191	165 083	0	116 765
Water Storage	146 074	7 218	–	4 275	24 837	1 805	23 032	0	7 218
Waste water management	94 913	142 213	–	8 437	28 739	35 579	(6 840)	(0)	142 213
Public Toilets	3 360	231	–	255	255	58	197	0	231
Sewerage	24 188	74 955	–	332	2 288	18 739	(16 451)	(0)	74 955
Storm Water Management	–	–	–	–	–	–	–		–
Waste Water Treatment	67 364	67 027	–	7 849	26 196	16 782	9 413	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	1 906 430	911 672	–	130 697	419 578	227 944	191 635	0	911 672
Surplus/ (Deficit) for the year		(46 605)	931 366	–	(32 636)	179 918	232 816	(52 898)	(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	-	-	-	-	-	-	-		-

DC21 Ugu - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description 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
Revenue by Vote	1									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		1 289 011	1 205 791	–	55 186	475 592	301 448	174 144	57.8%	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		6 414	1 902	–	428	759	475	283	59.6%	1 902
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		1 351	–	–	–	675	–	675	#DIV/0!	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		422 937	496 566	–	29 323	84 042	124 142	(40 100)	-32.3%	496 566
Vote 14 - Waste Water Management		140 112	138 779	–	13 124	38 428	34 695	3 734	10.8%	138 779
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	1 859 825	1 843 038	–	98 060	599 496	460 760	138 737	30.1%	1 843 038
Expenditure by Vote	1									
Vote 1 - Executive and Council		90 981	48 491	–	7 639	27 830	12 123	15 707	129.6%	48 491
Vote 2 - Finance and Administration		711 295	435 527	–	39 447	122 025	108 882	13 144	12.1%	435 527
Vote 3 - Internal Audit		366	724	–	–	3 219	181	3 038	1678.6%	724
Vote 4 - Community and Social Services		7 824	7 338	–	13	20	1 835	(1 815)	-98.9%	7 338
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		139	605	–	35	40	151	(112)	-73.7%	605
Vote 9 - Planning and Development		49 421	45 531	–	2 552	10 539	11 383	(844)	-7.4%	45 531
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		1 522	432	–	–	577	108	469	434.3%	432
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		949 968	230 811	–	72 573	226 590	57 703	168 888	292.7%	230 811
Vote 14 - Waste Water Management		94 913	142 213	–	8 437	28 739	35 579	(6 840)	-19.2%	142 213
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	1 906 430	911 672	–	130 697	419 578	227 944	191 635	84.1%	911 672
Surplus/ (Deficit) for the year	2	(46 605)	931 366	–	(32 636)	179 918	232 816	(52 898)	-22.7%	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 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 September

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		1 289 011	1 205 791	–	55 186	475 592	301 448	174 144	58%	1 205 791
2.1 - Administrative and Corporate Support		420 104	493 440	–	34 870	122 089	123 360	(1 271)	-1%	493 440
2.2 - Asset Management		672 259	–	–	257	294 918	–	294 918	#DIV/0!	–
2.3 - Finance		196 647	712 351	–	20 059	58 585	178 088	(119 503)	-67%	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	6 414	1 902	–	428	759	475	283	60%	1 902
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	189	–	–	–	34	–	34	#DIV/0!	–
9.3 - Central City Improvement District	–	–	–	–	–	–	–		–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	1 191	1 902	–	68	68	475	(407)	-86%	1 902
9.6 - Regional Planning and Development	5 002	–	–	359	648	–	648	#DIV/0!	–
9.7 - Town Planning, Building Regulations and Enforcemen	31	–	–	1	9	–	9	#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	–	–	–	675	–	675	#DIV/0!	–
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	–	–	–	675	–	675	#DIV/0!	–
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	–	29 323	84 042	124 142	(40 100)	-32%	496 566
13.1 - Water Treatment	577	–	–	–	171	–	171	#DIV/0!	–
13.2 - Water Distribution	404 117	496 566	–	27 668	78 917	124 142	(45 225)	-36%	496 566
13.3 - Water Storage	18 243	–	–	1 654	4 954	–	4 954	#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	–	13 124	38 428	34 695	3 734	11%	138 779
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		140 009	138 779	–	13 120	38 407	34 695	3 712	11%	138 779
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		102	–	–	4	21	–	21	#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	1 859 825	1 843 038	–	98 060	599 496	460 760	138 737	30%	1 843 038
Expenditure by Vote	1							–		
Vote 1 - Executive and Council		90 981	48 491	–	7 639	27 830	12 123	15 707	130%	48 491
1.1 - Mayor and Council		19 991	23 037	–	1 665	4 633	5 759	(1 127)	-20%	23 037
1.2 - Municipal Manager, Town Secretary and Chief Executi		70 990	25 454	–	5 975	23 197	6 363	16 834	265%	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		711 295	435 527	–	39 447	122 025	108 882	13 144	12%	435 527
2.1 - Administrative and Corporate Support		150 965	67 713	–	13 091	43 993	16 928	27 065	160%	67 713
2.2 - Asset Management		21 694	36 903	–	1 213	3 681	9 226	(5 545)	-60%	36 903
2.3 - Finance		466 147	291 548	–	21 209	59 012	72 887	(13 875)	-19%	291 548
2.4 - Fleet Management		49 902	19 648	–	2 574	7 243	4 912	2 331	47%	19 648
2.5 - Human Resources		6 580	8 644	–	20	1 766	2 161	(395)	-18%	8 644
2.6 - Information Technology		14 800	9 200	–	833	5 769	2 300	3 469	151%	9 200
2.7 - Legal Services		1 028	1 440	–	390	390	360	30	8%	1 440
2.8 - Marketing, Customer Relations, Publicity and Media Co		–	–	–	–	–	–	–		–
2.9 - Security Services		–	–	–	–	–	–	–		–
2.10 - Supply Chain Management		180	432	–	117	173	108	65	60%	432
Vote 3 - Internal Audit		366	724	–	–	3 219	181	3 038	1679%	724
3.1 - Governance Function		366	724	–	–	3 219	181	3 038	1679%	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	–	13	20	1 835	(1 815)	-99%	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	–	–	–	78	(78)	-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	–	–	7	301	(294)	-98%	1 202
4.9 - Disaster Management		6 190	5 499	–	13	13	1 375	(1 362)	-99%	5 499
4.10 - Education		316	324	–	–	–	81	(81)	-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	–	35	40	151	(112)	-74%	605
8.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.2 - Health Services	139	605	–	35	40	151	(112)	-74%	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	49 421	45 531	–	2 552	10 539	11 383	(844)	-7%	45 531
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	16 041	272	–	18	24	68	(44)	-64%	272
9.3 - Central City Improvement District	–	–	–	–	–	–	–		–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	6	2 757	–	–	–	689	(689)	-100%	2 757
9.6 - Regional Planning and Development	30 196	42 474	–	2 535	8 777	10 619	(1 842)	-17%	42 474
9.7 - Town Planning, Building Regulations and Enforcemen	3 063	–	–	(0)	1 738	–	1 738	#DIV/0!	–
9.8 - Project Management Unit	–	–	–	–	–	–	–		–
9.9 - Provincial Planning	–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities	115	28	–	–	–	7	(7)	-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	–	–	577	108	469	434%	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	–	–	577	108	469	434%	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	949 968	230 811	–	72 573	226 590	57 703	168 888	293%	230 811

13.1 - Water Treatment		32 652	106 828	–	3 708	7 479	26 707	(19 228)	-72%	106 828
13.2 - Water Distribution		771 241	116 765	–	64 590	194 275	29 191	165 083	566%	116 765
13.3 - Water Storage		146 074	7 218	–	4 275	24 837	1 805	23 032	1276%	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		94 913	142 213	–	8 437	28 739	35 579	(6 840)	-19%	142 213
14.1 - Public Toilets		3 360	231	–	255	255	58	197	341%	231
14.2 - Sewerage		24 188	74 955	–	332	2 288	18 739	(16 451)	-88%	74 955
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		67 364	67 027	–	7 849	26 196	16 782	9 413	56%	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	1 906 430	911 672	–	130 697	419 578	227 944	191 635	0	911 672
Surplus/ (Deficit) for the year	2	(46 605)	931 366	–	(32 636)	179 918	232 816	(52 898)	(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 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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	–	42 325	120 432	124 142	(3 710)	-3%	496 566
Service charges - Waste Water Management		141 903	138 779	–	13 120	43 083	34 695	8 388	24%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		7 511	3 114	–	171	705	779	(74)	-9%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	–	7 602	23 291	20 966	2 325	11%	83 863
Interest from Current and Non Current Assets		10 055	13 607	–	570	2 388	3 402	(1 014)	-30%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	–	68	1 726	475	1 251	263%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	–	257	481	647	(166)	-26%	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	–	286	295 950	182 343	113 607	62%	729 373
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		(1 070)	–	–	–	–	–	–		–
Other Gains		1 113	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		1 452 293	1 469 793	–	64 399	488 055	367 448	120 607	33%	1 469 793
Expenditure By Type										
Employee related costs		586 399	313 024	–	50 632	183 036	78 256	104 780	134%	313 024
Remuneration of councillors		13 234	14 996	–	1 067	3 156	3 749	(593)	-16%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	–	22 871	60 708	19 044	41 664	219%	76 177
Debt impairment		288 866	28 424	–	2 369	7 106	7 106	–		28 424
Depreciation and amortisation		237 913	240 934	–	19 871	59 337	60 234	(896)	-1%	240 934
Interest		48 440	5 304	–	8 726	14 270	1 352	12 918	956%	5 304
Contracted services		191 228	126 582	–	10 133	26 682	31 646	(4 963)	-16%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	2 000	(2 000)	-100%	8 000
Irrecoverable debts written off		9 016	4 732	–	266	1 338	1 183	155	13%	4 732
Operational costs		274 207	93 497	–	14 762	63 944	23 374	40 570	174%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	–	–	–	–		–
Total Expenditure		1 906 430	911 672	–	130 697	419 578	227 944	191 635	84%	911 672
Surplus/(Deficit)		(454 137)	558 122	–	(66 298)	68 477	139 505	(71 028)	(0)	558 122
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	–	33 661	111 441	93 311	18 130	0	373 245
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(46 605)	931 366	–	(32 636)	179 918	232 816			931 366
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		(46 605)	931 366	–	(32 636)	179 918	232 816			931 366
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		(46 605)	931 366	–	(32 636)	179 918	232 816			931 366
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		(46 605)	931 366	–	(32 636)	179 918	232 816			931 366

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including cap	1 859 825	1 843 038		98 060	599 496	460 760			1 843 038

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

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	–	–	1 355	1 517	–	1 517	#DIV/0!	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		(11 713)	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		289 350	181 289	–	11 736	54 373	45 322	9 050	20%	181 289
Vote 14 - Waste Water Management		78 766	191 955	–	17 178	67 391	47 989	19 402	40%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	–	30 269	123 281	93 311	29 970	32%	373 245
Total Capital Expenditure		363 991	373 245	–	30 269	123 281	93 311	29 970	32%	373 245
Capital Expenditure - Functional Classification										
Governance and administration		7 589	–	–	1 355	1 517	–	1 517	#DIV/0!	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	1 355	1 517	–	1 517	#DIV/0!	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		(11 713)	–	–	–	–	–	–		–
Planning and development		(11 713)	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		368 116	373 245	–	28 914	121 764	93 311	28 453	30%	373 245
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	–	11 736	54 373	45 322	9 050	20%	181 289
Waste water management		78 766	191 955	–	17 178	67 391	47 989	19 402	40%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	363 991	373 245	–	30 269	123 281	93 311	29 970	32%	373 245
Funded by:										
National Government		164 047	373 245	–	28 914	121 764	93 311	28 453	30%	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		164 047	373 245	–	28 914	121 764	93 311	28 453	30%	373 245
Borrowing	6	–	–	–	1 355	1 355	–	1 355	#DIV/0!	–
Internally generated funds		199 945	–	–	–	163	–	163	#DIV/0!	–
Total Capital Funding		363 991	373 245	–	30 269	123 281	93 311	29 970	32%	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 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - A - M03 September

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	–	–	1 355	1 517	–	1 517	#DIV/0!	–
2.1 - Administrative and Corporate Support		1 512	–	–	–	163	–	163	#DIV/0!	–
2.2 - Asset Management		2 219	–	–	–	–	–	–		–
2.3 - Finance		2 297	–	–	1 355	1 355	–	1 355	#DIV/0!	–
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-o		–	–	–	–	–	–	–		–
2.9 - Security Services		–	–	–	–	–	–	–		–
2.10 - Supply Chain Management		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
3.1 - Governance Function		–	–	–	–	–	–	–		–
3.2 - Risk Management		–	–	–	–	–	–	–		–
3.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
4.1 - Aged Care		–	–	–	–	–	–	–		–
4.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–		–
4.5 - Child Care Facilities		–	–	–	–	–	–	–		–
4.6 - Community Halls and Facilities		–	–	–	–	–	–	–		–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.8 - Population Development		–	–	–	–	–	–	–		–
4.9 - Disaster Management		–	–	–	–	–	–	–		–
4.10 - Education		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
5.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.4 - Recreational Facilities		–	–	–	–	–	–	–		–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–

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

Vote 6 - Public safety		–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.2 - Cleansing		–	–	–	–	–	–	–		–
6.3 - Control of Public Nuisances		–	–	–	–	–	–	–		–
6.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.5 - Fire Fighting and Protection		–	–	–	–	–	–	–		–
6.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
7.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
7.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
7.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
7.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
7.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
7.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
7.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
7.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
7.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
8.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
8.2 - Health Services		–	–	–	–	–	–	–		–
8.3 - Laboratory Services		–	–	–	–	–	–	–		–
8.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
8.5 - Health Surveillance and Prevention of Communicable Dis		–	–	–	–	–	–	–		–
8.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
8.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
8.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
8.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
8.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		(11 713)	–	–	–	–	–	–		–
9.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		(11 713)	–	–	–	–	–	–		–
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		289 350	181 289	–	11 736	54 373	45 322	9 050	20%	181 289
13.1 - Water Treatment		179 400	118 507	–	5 806	18 795	29 627	(10 831)	-37%	118 507
13.2 - Water Distribution		107 728	62 782	–	5 930	35 578	15 696	19 882	127%	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		78 766	191 955	–	17 178	67 391	47 989	19 402	40%	191 955
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		(38 686)	87 640	–	8 789	28 090	21 910	6 180	28%	87 640
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		117 453	104 315	–	8 389	39 301	26 079	13 223	51%	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		363 991	373 245	–	30 269	123 281	93 311	29 970	0	373 245
Total Capital Expenditure		363 991	373 245	–	30 269	123 281	93 311	29 970	0	373 245

References

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

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

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		7 559	579 168	–	53 086	579 168
Trade and other receivables from exchange transactions		144 808	527 080	–	209 546	527 080
Receivables from non-exchange transactions		13 419	9 470	–	18 876	9 470
Current portion of non-current receivables		2 476	66	–	2 448	66
Inventory		11 617	46 242	–	14 076	46 242
VAT		132 678	902	–	132 024	902
Other current assets		409	–	–	180	–
Total current assets		312 965	1 162 928	–	430 236	1 162 928
Non current assets						
Investments		0	–	–	0	–
Investment property		31 513	30 400	–	31 513	30 400
Property, plant and equipment		3 806 602	3 794 465	–	3 871 101	3 794 465
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 028	4 258	–	3 473	4 258
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		(279)	11 162	–	(279)	11 162
Other non-current assets		0	–	–	0	–
Total non current assets		3 841 865	3 840 285	–	3 905 809	3 840 285
TOTAL ASSETS		4 154 830	5 003 213	–	4 336 045	5 003 213
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		54 366	(5 231)	–	54 366	(5 231)
Consumer deposits		23 274	–	–	23 673	–
Trade and other payables from exchange transactions		1 184 395	470 115	–	1 066 211	470 115
Trade and other payables from non-exchange transactions		1 921	2 111	–	102 772	2 111
Provision		114 097	(6 954)	–	118 236	(6 954)
VAT		256 508	96 443	–	271 297	96 443
Other current liabilities		–	–	–	–	–
Total current liabilities		1 634 561	556 485	–	1 636 556	556 485
Non current liabilities						
Financial liabilities		27 562	148 958	–	26 864	148 958
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		21 909	45 375	–	21 909	45 375
Total non current liabilities		49 471	194 333	–	48 773	194 333
TOTAL LIABILITIES		1 684 033	750 817	–	1 685 329	750 817
NET ASSETS	2	2 470 798	4 252 396	–	2 650 715	4 252 396
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 470 798	4 252 396	–	2 650 716	4 252 396
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	2 470 798	4 252 396	–	2 650 716	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 Consolidated Monthly Budget Statement - Cash Flow - M03 September

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		(213 272)	448 560	–	19 514	56 255	138 786	(82 531)	-59%	448 560
Other revenue		7 913	5 165	–	428	1 186	1 291	(105)	-8%	5 165
Transfers and Subsidies - Operational		758 936	729 373	–	–	235 479	182 343	53 136	29%	729 373
Transfers and Subsidies - Capital		(206 175)	373 245	–	141 000	235 000	93 311	141 689	152%	373 245
Interest		–	13 607	–	–	–	3 402	(3 402)	-100%	13 607
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(3 652 197)	(656 721)	–	(25 822)	395 541	(156 682)	(552 223)	352%	(656 721)
Interest		–	(5 356)	–	–	–	(1 339)	(1 339)	100%	(5 356)
Transfers and Subsidies		–	(8 000)	–	–	–	2 000	2 000	100%	(8 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(3 304 795)	899 872	–	135 120	923 460	263 112	(660 348)	-251%	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		8 986 683	(429 231)	–	(30 269)	(123 281)	(107 308)	15 974	-15%	(429 231)
NET CASH FROM/(USED) INVESTING ACTIVITIES		8 986 683	(429 231)	–	(30 269)	(123 281)	(107 308)	15 974	-15%	(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)	–	–	–	(1 308)	(1 308)	100%	(5 231)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(5 231)	–	–	–	(1 308)	(1 308)	100%	–
NET INCREASE/ (DECREASE) IN CASH HELD		5 681 888	465 410	–	104 852	800 179	154 497			–
Cash/cash equivalents at beginning:		299 614	14 911	–	–	7 559	14 911			7 559
Cash/cash equivalents at month/year end:		5 981 503	480 320	–	104 852	807 738	169 407			–

References

1. Material variances to be explained in Table SC1

DC21 Ugu - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Service charges - Electricity	–		
	Service charges - Water	(3 710)	The revenue generated from water services which shows an unfavourable variance at the end of September 2025. This is due to correct	
	Service charges - Waste Water Management	8 388	This is the revenue generated from sanitation services and is showing a favourable variance as the year to date amounted to R43 millior	
	Service charges - Waste management	–		
	Sale of Goods and Rendering of Services	(74)	The revenue generated amounted to R705 000 resulting in a favourable variance of R74 000	
	Agency services	–		
	Interest	–		
	Interest earned from Receivables	2 325	The revenue is generated monthly based on the debt owed to the municipality by its debtors whch is overdue. For the month of August tl	
	Interest from Current and Non Current Assets	(1 014)		
	Dividends	–		
	Rent on Land	–		
	Rental from Fixed Assets	1 251	The year to date actual reflects a favourable variance of R1.7 million. This is due to the billing of the Base Telecomunication Station rent	
	Licence and permits	–		
	Special rating levies	–	The oparation revenue relates to internally generated income from miscellenous revenue sources. This includes the revenue generated	
	Operational Revenue	(166)		
	Non-Exchange Revenue	–		
	Property rates	–		
	Surcharges and Taxes	–		
	Fines, penalties and forfeits	–		
	Licence and permits	–	The revenue generate to date amounted to R481 000 whereas the year to date budgeted amount is R647 000 resulting in an unfavoural	
	Transfers and subsidies - Operational	113 607	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	
2	Expenditure By Type			
	Employee related costs	104 780	The variance is due to the municipality's overtime payable to essential services staff. Acting Allowances which were larger than budgete	
	Remuneration of councillors	(593)	This variance is in line with the YTD budget expectations and indicates effective cost management in this category.	
	Bulk purchases - electricity	–		
	Inventory consumed	41 664	This unfavorable variance is attributed to higher than anticipated demand for water, which increased bulk water purchases.	
	Debt impairment	–		
	Depreciation and amortisation	(896)	This variance is in line with the YTD budget expectations and indicates effective cost management in this category.	
	Interest	12 918	This unfavorable variance is due to cash flow challenges which then led to interest being charged on overdue accounts because of unpa	
	Contracted services	(4 963)	This is largely due to effective cost containment initiatives instituted by management.	
	Transfers and subsidies	(2 000)		
	Irrecoverable debts written off	155	This unfavorable variance is due to it could not being reliably estimated how much the amnesty would generate.	
	Operational costs	40 570	This unfavorable variance is because of expenditure being higher than anticipated, these expenditure line items include electricity and fu	
	Losses on Disposal of Assets			
	Other Losses			
3	Capital Expenditure			
	Finance and administration	1 517	Internal funded Projects will be catered for during the Adjustments Budget	
	Water management	9 050	The favoraable variance is as a result of the municipality fast tracking the spending of the grants to ensure that 100% spending is achiev	
	Waste water management	19 402	The favoraable variance is as a result of the municipality fast tracking the spending of the grants to ensure that 100% spending is achiev	
4	Financial Position			
	Total current assets	430 236		
	Total non current assets	3 905 809		
	Current liabilities	1 636 556		
	Total non current liabilities	48 773		
5	Cash Flow			
	Receipts			
	Property rates	–		
	Service charges	(82 531)		
	Other revenue	(105)		
	Transfers and Subsidies - Operational	53 136		
	Transfers and Subsidies - Capital	141 689		
	Interest	(3 402)		
	Dividends	–		
	Payments	–		
	Suppliers and employees	(552 223)		
	Interest	(1 339)		
	Transfers and Subsidies	2 000		
	NET CASH FROM/(USED) OPERATING ACTIV	(660 348)		
		–		
	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	15 974		
	NET CASH FROM/(USED) INVESTING ACTIVI	15 974		
		–		
	CASH FLOWS FROM FINANCING ACTIVITIES	–		
	Receipts	–		
	Short term loans	–		
	Borrowing long term/refinancing	–		
	Increase (decrease) in consumer deposits	–		
	Payments	–		
	Repayment of borrowing	(1 308)		
		(1 308)		
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 - M03 September

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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.5%	27.0%	0.0%	3.4%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	4.5%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		52.2%	15.6%	0.0%	48.0%	15.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	19.1%	209.0%	0.0%	26.3%	209.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.5%	104.1%	0.0%	3.2%	104.1%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		11.1%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		40.4%	21.3%	0.0%	37.5%	21.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.7%	3.3%	0.0%	1.3%	3.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.7%	16.8%	0.0%	2.9%	1.4%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

<u>References</u>

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

2. Material variances to be explained.

<u>Calculations</u>						
Financial liabilities		27 562	148 958		26 864	
Total Assets		4 154 830	5 003 213		4 336 045	5 003 213
Employee related costs		586 399	313 024		183 036	313 024
Repairs & Maintenance		39 461	49 143		6 263	49 143
Interest (finance charges)		48 440	5 304		14 270	5 304
Principal paid			5 231			5 231
Depreciation		237 913	240 934			14 996
Operating expenditure		1 906 430	911 672		419 578	911 672
Total Capital Expenditure		363 991	373 245		30 269	123 281
Borrowed funding for capital					1 355	
Debt		1 290 153	661 329		1 272 123	661 329
Equity		2 470 798	4 252 396		2 650 716	4 252 396
Reserves and funds						
Borrowing		27 562	148 958		26 864	148 958
Current assets		312 965	1 162 928		430 236	1 162 928
Current liabilities		1 634 561	556 485		1 636 556	556 485
Monetary assets		7 559	579 168		53 086	579 168
Total Revenue (excluding capital transfers and contributions)		1 452 293	1 469 793		488 055	1 469 793
Transfers and subsidies - Operational		692 711				
Transfers and subsidies - capital (monetary allocations)		407 532	373 245		111 441	373 245
Debt service payments			8 376			(10 586)
Outstanding debtors (receivables)		160 833				
Annual services revenue		653 085	635 345		55 445	163 514
Cash + investments	Including LT investments	7 559	579 168		53 086	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 - M03 September

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	60 582	41 888	38 734	36 290	35 205	35 607	191 141	1 126 957	1 566 405	1 425 201	–	–
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	12 239	6 718	5 416	4 980	4 561	4 399	24 110	138 319	200 742	176 369	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	(10)	–	(0)	–	–	–	(1)	1 815	1 804	1 814	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(3 011)	6 143	(976)	(910)	(441)	1 274	(1 704)	3 274	3 651	1 494	–	–
Total By Income Source	2000	69 800	54 750	43 174	40 360	39 326	41 280	213 546	1 270 366	1 772 602	1 604 878	–	–
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 489	2 527	1 856	1 353	1 359	1 431	7 716	18 381	38 112	30 240	–	–
Commercial	2300	21 175	13 508	6 574	6 578	6 279	5 788	29 137	158 562	247 601	206 344	–	–
Households	2400	45 205	38 739	34 764	32 482	31 768	34 056	176 667	1 093 296	1 486 976	1 368 268	–	–
Other	2500	(69)	(24)	(20)	(53)	(79)	5	26	127	(87)	26	–	–
Total By Customer Group	2600	69 800	54 750	43 174	40 360	39 326	41 280	213 546	1 270 366	1 772 602	1 604 878	–	–

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 - M03 September

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	59 994	(3 585)	23 494	29 962	30 073	25 445	174 731	384 227	724 340	724 340
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	19 503	12 001	2 544	44 803	2 729	816	9 824	169 984	262 204	262 204
Auditor General	0800	131	–	–	851	41	–	65	66	1 154	1 154
Other	0900	3 378	1 623	3 967	4 033	2 720	1 285	8 221	43 723	68 950	68 950
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	83 006	10 040	30 005	79 649	35 563	27 546	192 841	598 000	1 056 649	1 056 649

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 - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Interest Earned	Closing Balance
R thousands		Yrs/Months													
Municipality															
FNB	74761972882									–					–
										–					–
FNB CALL	62228266335									171			1		172
										1	1			1	1
NEDBANK	7648552728									5 000		5 000			–
										–					–
STANDARD BANK MIG CALL	058905324-041									3					3
										–				0	0
STANDARD BANK	058905324-045									55 000		25 000			30 000
										–					–
ABSA CALL	2081188843 + 2081187889									6 554		6 500	0		54
										0	0			171	171
STANDARD BANK CALL	058905324-042									35		14 132	14 130		33
										0	0			0	0
ABSA INVEST	2081523754									–					–
										–					–
STANDARD BANK	058905324-051									–					–
															–
GENERAL ACCOUNT	53299787														
															–
															–
															–
															–
															–
															–
Municipality sub-total										66 764		50 632	14 131		30 434
Entities															
															–
															–
															–
															–
															–
															–
															–
Entities sub-total										–		–	–		–
TOTAL INVESTMENTS AND INTEREST	2									66 764		50 632	14 131		30 434

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 - M03 September

Description 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
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		28 192	726 151	–	–	271 283	181 538	(11 385)	-6.3%	726 151
EPWP Incentive	–	3 606	–	–	–	(2 058)	–	(2 058)	#DIV/0!	–
Finance Management	–	1 950	2 000	–	–	100	500			2 000
Local Government Equitable Share	–	–	706 648	–	–	294 437	176 662			706 648
Municipal Disaster Recovery Grant	–	9 950	–	–	–	(15 500)	–			–
Municipal Drought Relief	–	745	–	–	–	(745)	–			–
Municipal Infrastructure Grant	–	–	14 381	–	–	–	3 595	(3 595)	-100.0%	14 381
Rural Road Asset Management Systems Grant	–	11 941	3 122	–	–	(4 951)	781	(5 732)	-734.3%	3 122
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		(11 680)	–	–	–	10 180	–	10 180	#DIV/0!	–
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant descri	–	(6 980)	–	–	–	5 480	–	5 480	#DIV/0!	–
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipt	–	(4 700)	–	–	–	4 700	–			–
								–		
	4							–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		1 200	–	–	–	(1 000)	–	(1 000)	#DIV/0!	–
KwaZulu-Natal_DC 21 - Ugu_Capacity Building and Other_Specify (Ad	–	1 200	–	–	–	(1 000)	–	(1 000)	#DIV/0!	–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	17 712	726 151	–	–	280 463	181 538	(2 205)	-1.2%	726 151
Capital Transfers and Grants										
National Government:		427 134	376 467	–	86 000	(208 308)	94 117	(171 057)	-181.8%	376 467
Municipal Infrastructure Grant (MIG)	–	278 458	273 245	–	86 000	(102 746)	68 311	(171 057)	-250.4%	273 245
Integrated National Electrification Programme Grant	–	–	3 222	–	–	–	806			3 222
Regional Bulk Infrastructure	–	12 776	–	–	–	(30 562)	–			–
Water Services Infrastructure Grant	–	135 900	100 000	–	–	(75 000)	25 000			100 000
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		43 685	–	–	–	(43 685)	–	(43 685)	#DIV/0!	–
KwaZulu-Natal_Capacity Building and Other_Capacity Building and Ot	–	15 385	–	–	–	(15 385)	–	(15 385)	#DIV/0!	–
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	–	28 300	–	–	–	(28 300)	–			–
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	470 819	376 467	–	86 000	(251 993)	94 117	(214 742)	-228.2%	376 467
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	488 531	1 102 618	–	86 000	28 470	275 655	(216 947)	-78.7%	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 - M03 September

Description 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
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		290 736	19 503	–	28 148	(203 021)	4 876	(207 897)	-4263.8%	19 503
Expanded Public Works Programme Integrated Grant	–	3 606	–	–	253	(2 189)	–	(2 189)	#DIV/0!	–
Local Government Financial Management Grant	–	1 950	2 000	–	33	(1 726)	500	(2 226)	-445.1%	2 000
Municipal Disaster Recovery Grant	–	9 950	–	–	–	(15 500)	–	(15 500)	#DIV/0!	–
Municipal Disaster Relief Grant	–	745	–	–	–	(745)	–	(745)	#DIV/0!	–
Municipal Infrastructure Grant	–	270 958	14 381	–	27 862	(177 910)	3 595	(181 505)	-5048.4%	14 381
Rural Road Asset Management Systems Grant	–	3 527	3 122	–	–	(4 951)	781	(5 732)	-734.4%	3 122
Other transfers and grants [insert description]								–		
Provincial Government:		6 073	–	–	–	(5 698)	–	(5 698)	#DIV/0!	–
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant description)_Receipts								–		
KwaZulu-Natal	–	6 073	–	–	–	(5 698)	–	(5 698)	#DIV/0!	–
								–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		8	–	–	–	(687)	–	(687)	#DIV/0!	–
KwaZulu-Natal-DC 21 - Ugu-Capacity Building and Other	–	8	–	–	–	(687)	–	(687)	#DIV/0!	–
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	–	28 148	(209 407)	4 876	(214 282)	-4394.8%	19 503
Capital expenditure of Transfers and Grants										
National Government:		148 676	376 467	–	5 799	(130 957)	94 117	(225 074)	-239.1%	376 467
Integrated National Electrification Programme Grant	–	–	3 222	–	–	–	806	(806)	-100.0%	3 222
Municipal Infrastructure Grant	–	–	273 245	–	–	–	68 311	(68 311)	-100.0%	273 245
Regional Bulk Infrastructure Grant	–	12 776	–	–	–	(30 562)	–	(30 562)	#DIV/0!	–
Water Services Infrastructure Grant	–	135 900	100 000	–	5 799	(100 395)	25 000	(125 395)	-501.6%	100 000
								–		
Other capital transfers [insert description]								–		
Provincial Government:		47 685	–	–	–	(47 685)	–	(47 685)	#DIV/0!	–
KwaZulu-Natal	–	47 685	–	–	–	(47 685)	–	(47 685)	#DIV/0!	–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		196 361	376 467	–	5 799	(178 642)	94 117	(272 759)	-289.8%	376 467
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		493 177	395 970	–	33 947	(388 049)	98 993	(487 041)	-492.0%	395 970

References

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

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	–	786	2 365	2 837	(473)	-17%	11 349
Pension and UIF Contributions		–	338	–	–	–	85	(85)	-100%	338
Medical Aid Contributions		–	125	–	–	–	31	(31)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	–	3	8	95	(88)	-92%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	–	277	784	701	84	12%	2 803
Sub Total - Councillors		13 234	14 996	–	1 067	3 156	3 749	(593)	-16%	14 996
% increase	4		13.3%							13.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	–	–	–	1 167	(1 167)	-100%	4 668
Pension and UIF Contributions		–	131	–	–	–	33	(33)	-100%	131
Medical Aid Contributions		–	14	–	–	–	4	(4)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	–	–	–	167	(167)	-100%	669
Cellphone Allowance		–	165	–	–	–	41	(41)	-100%	165
Housing Allowances		–	129	–	–	–	32	(32)	-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	–	–	–	1 444	(1 444)	-100%	5 776
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	–	32 177	97 472	37 837	59 634	158%	151 350
Pension and UIF Contributions		63 343	49 347	–	5 760	17 150	12 337	4 813	39%	49 347
Medical Aid Contributions		25 451	18 805	–	2 301	6 853	4 701	2 152	46%	18 805
Overtime		62 340	8 375	–	5 694	16 323	2 094	14 229	680%	8 375
Performance Bonus		30 431	9 173	–	3	28 545	2 293	26 252	1145%	9 173
Motor Vehicle Allowance		15 152	10 532	–	1 386	4 125	2 633	1 492	57%	10 532
Cellphone Allowance		3 481	3 479	–	286	890	870	20	2%	3 479
Housing Allowances		1 512	2 127	–	146	436	532	(96)	-18%	2 127
Other benefits and allowances		14 219	36 936	–	1 292	3 684	9 234	(5 550)	-60%	36 936
Payments in lieu of leave		7 788	7 450	–	579	4 733	1 862	2 870	154%	7 450
Long service awards		5 423	2 641	–	623	1 647	660	986	149%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	–	385	1 180	1 759	(579)	-33%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		586 399	307 248	–	50 632	183 036	76 812	106 224	138%	307 248
% increase	4		-47.6%							-47.6%
Total Parent Municipality		599 634	328 020	–	51 699	186 192	82 005	104 187	127%	328 020
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		599 634	328 020	–	51 699	186 192	82 005	104 187	127%	328 020
% increase	4		-45.3%							-45.3%
TOTAL MANAGERS AND STAFF		586 399	313 024	–	50 632	183 036	78 256	104 780	134%	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 - M03 September

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		(9 300)	(9 005)	(9 655)	–	–	–	–	–	–	–	–	379 166	351 206	383 434	402 513
Service charges - Waste Water Management		(9 484)	(8 952)	(9 859)	–	–	–	–	–	–	–	–	125 648	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	320	428	–	–	–	–	–	–	–	–	1 792	2 978	3 112	3 189
Cash Receipts by Source		209 860	(12 357)	(17 093)	–	–	–	–	–	–	–	–	1 000 500	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		209 860	(12 357)	(17 093)	–	–	–	–	–	–	–	–	1 373 745	1 569 949	1 672 979	1 753 012
Cash Payments by Type													–			
Employee related costs		(100)	(139)	(1 429)	–	–	–	–	–	–	–	–	314 692	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)	(50 942)	(54 705)	(15 679)	–	–	–	–	–	–	–	402 508	116 106	121 331	124 364
Cash Payments by Type		(165 177)	(51 081)	(56 134)	(15 679)	–	–	–	–	–	–	–	1 387 380	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)	(51 081)	(56 134)	(15 679)	–	–	–	–	–	–	–	1 811 381	1 523 309	707 538	729 250
NET INCREASE/(DECREASE) IN CASH HELD		44 683	(63 438)	(73 227)	(15 679)	–	–	–	–	–	–	–	(437 636)	46 640	965 442	1 023 762
Cash/cash equivalents at the month/year beginning:		7 558	52 241	(11 197)	(84 424)	(100 103)	(100 103)	(100 103)	(100 103)	(100 103)	(100 103)	(100 103)	(100 103)	7 558	54 198	1 019 639
Cash/cash equivalents at the month/year end:		52 241	(11 197)	(84 424)	(100 103)	(100 103)	(100 103)	(100 103)	(100 103)	(100 103)	(100 103)	(100 103)	(537 738)	54 198	1 019 639	2 043 401

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 - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M03 September

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		–	–	–	–	–	–	–		–

References

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

DC21 Ugu - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M03 September

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 Consolidated Monthly Budget Statement - capital expenditure trend - M03 September

Month R thousands	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	748 890	31 104	–	64 235	64 235	31 104	(33 132)	-106.5%	17%
August	748 890	31 104	–	28 778	93 013	62 207	(30 805)	-49.5%	25%
September	748 890	31 104	–	30 269	123 281	93 311	(29 970)	-32.1%	33%
October	748 890	31 104	–	1 338	124 619	124 415	(204)	-0.2%	33%
November	748 890	31 104	–	–		155 519	–		
December	748 890	31 104	–	–		186 622	–		
January	748 890	31 104	–	–		217 726	–		
February	748 890	31 104	–	–		248 830	–		
March	748 890	31 104	–	–		279 934	–		
April	748 890	31 104	–	–		311 037	–		
May	748 890	31 104	–	–		342 141	–		
June	748 890	31 104	–	–		373 245	–		
Total Capital expenditure	8 986 683	373 245	–	124 619					

DC21 Ugu - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		383 243	236 704	–	20 209	75 663	59 176	(16 487)	-27.9%	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		80 149	93 006	–	11 420	47 574	23 251	(24 322)	-104.6%	93 006
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		(121 779)	–	–	–	–	–	–		–
Reservoirs		1 000	–	–	–	–	–	–		–
Pump Stations		2 250	–	–	–	–	–	–		–
Water Treatment Works		152 470	93 006	–	11 420	47 574	23 251	(24 322)	-104.6%	93 006
Bulk Mains		2 263	–	–	–	–	–	–		–
Distribution		43 945	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		298 805	143 698	–	8 789	28 090	35 924	7 835	21.8%	143 698
Pump Station		11 351	28 917	–	843	2 398	7 229	4 831	66.8%	28 917
Reticulation		130 285	73 820	–	7 022	8 469	18 455	9 986	54.1%	73 820
Waste Water Treatment Works		157 029	40 961	–	925	17 223	10 240	(6 983)	-68.2%	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		10 872	–	–	–	–	–	–		–
Computer Equipment		10 872	–	–	–	–	–	–		–
Furniture and Office Equipment		7 110	–	–	–	163	–	(163)	#DIV/0!	–
Furniture and Office Equipment		7 110	–	–	–	163	–	(163)	#DIV/0!	–
Machinery and Equipment		847 746	–	–	–	–	–	–		–
Machinery and Equipment		847 746	–	–	–	–	–	–		–
Transport Assets		128 919	–	–	1 355	1 355	–	(1 355)	#DIV/0!	–
Transport Assets		128 919	–	–	1 355	1 355	–	(1 355)	#DIV/0!	–
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	1 332 139	236 704	–	21 564	77 181	59 176	(18 005)	-30.4%	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 Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		7 143 164	15 911	–	–	1 973	3 978	2 005	50.4%	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		72 801	15 911	–	–	1 973	3 978	2 005	50.4%	15 911
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		51 942	15 911	–	–	1 973	3 978	2 005	50.4%	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	7 152 179	15 911	–	–	1 973	3 978	2 005	50.4%	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 Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

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		36 938	41 832	–	2 758	5 738	10 458	4 720	45.1%	41 832
Roads Infrastructure		2 482	6 213	–	1 233	1 520	1 553	33	2.1%	6 213
Roads		2 482	5 132	–	1 233	1 520	1 283	(237)	-18.5%	5 132
Road Structures		–	1 080	–	–	–	270	270	100.0%	1 080
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		4 219	4 214	–	–	548	1 053	505	47.9%	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	–	–	548	1 053	505	47.9%	4 214
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		26 258	28 488	–	1 333	3 282	7 122	3 840	53.9%	28 488
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		2 176	2 795	–	189	388	699	310	44.4%	2 795
Pump Stations		270	216	–	–	–	54	54	100.0%	216
Water Treatment Works		1 798	1 207	–	115	8	302	294	97.3%	1 207
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		17 474	20 295	–	1 028	2 788	5 074	2 286	45.0%	20 295
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		4 540	3 976	–	2	98	994	896	90.2%	3 976
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		3 783	2 917	–	170	341	729	389	53.3%	2 917
Pump Station		2 063	2 917	–	(85)	85	729	644	88.3%	2 917
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		1 720	–	–	255	255	–	(255)	#DIV/0!	–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		195	–	–	23	46	–	(46)	#DIV/0!	–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		195	–	–	23	46	–	(46)	#DIV/0!	–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	2 523	7 311	–	113	526	1 828	1 302	71.2%	7 311
Operational Buildings	2 523	7 311	–	113	526	1 828	1 302	71.2%	7 311
Municipal Offices	2 523	7 311	–	113	526	1 828	1 302	71.2%	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	39 461	49 143	–	2 871	6 263	12 286	6 023	49.0%	49 143

DC21 Ugu - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M03 September

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		216 576	93 762	–	18 310	54 652	23 440	(31 212)	-133.2%	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		216 576	59 456	–	18 310	54 652	14 864	(39 788)	-267.7%	59 456
Dams and Weirs		–	3 285	–	–	–	821	821	100.0%	3 285
Boreholes		–	657	–	–	–	164	164	100.0%	657
Reservoirs		–	9 856	–	–	–	2 464	2 464	100.0%	9 856
Pump Stations		–	13 142	–	–	–	3 285	3 285	100.0%	13 142
Water Treatment Works		–	17 522	–	–	–	4 381	4 381	100.0%	17 522
Bulk Mains		–	5 136	–	–	–	1 284	1 284	100.0%	5 136
Distribution		216 576	–	–	18 310	54 652	–	(54 652)	#DIV/0!	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	9 856	–	–	–	2 464	2 464	100.0%	9 856
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	34 306	–	–	–	8 577	8 577	100.0%	34 306
Pump Station		–	15 332	–	–	–	3 833	3 833	100.0%	15 332
Reticulation		–	5 832	–	–	–	1 458	1 458	100.0%	5 832
Waste Water Treatment Works		–	13 142	–	–	–	3 285	3 285	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	16 289	82 575	–	1 376	4 131	20 644	16 513	80.0%	82 575
Operational Buildings	16 289	82 575	–	1 376	4 131	20 644	16 513	80.0%	82 575
Municipal Offices	16 289	82 575	–	1 376	4 131	20 644	16 513	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	555	27	(527)	-1926.3%	110
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		2 559	110	–	185	555	27	(527)	-1926.3%	110
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		2 559	110	–	185	555	27	(527)	-1926.3%	110
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	4 381	–	–	–	1 095	1 095	100.0%	4 381
Computer Equipment		–	4 381	–	–	–	1 095	1 095	100.0%	4 381
Furniture and Office Equipment		–	55 640	–	–	–	13 910	13 910	100.0%	55 640
Furniture and Office Equipment		–	55 640	–	–	–	13 910	13 910	100.0%	55 640
Machinery and Equipment		–	88	–	–	–	22	22	100.0%	88
Machinery and Equipment		–	88	–	–	–	22	22	100.0%	88
Transport Assets		–	4 381	–	–	–	1 095	1 095	100.0%	4 381
Transport Assets		–	4 381	–	–	–	1 095	1 095	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	235 424	240 934	–	19 871	59 337	60 234	896	1.5%	240 934

DC21 Ugu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

Description	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
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		272 833	120 630	–	8 704	44 127	30 157	(13 970)	-46.3%	120 630
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		30 900	32 500	–	7 523	32 564	8 125	(24 439)	-300.8%	32 500
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		30 900	32 500	–	7 523	32 564	8 125	(24 439)	-300.8%	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		226 227	88 130	–	1 181	11 563	22 032	10 469	47.5%	88 130
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		41 243	28 673	–	866	6 737	7 168	431	6.0%	28 673
Reservoirs		10 399	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		216 293	–	–	–	–	–	–		–
Distribution		(66 566)	59 457	–	316	4 826	14 864	10 038	67.5%	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	22 429	–	–	–	–	–	–		–
Machinery and Equipment	22 429	–	–	–	–	–	–		–

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	380 429	120 630	–	8 704	44 127	30 157	(13 970)	-46.3%	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 Budg	Monthly actual
Jul	748 890	31 104	–	64 235
Aug	748 890	31 104	–	28 778
Sep	748 890	31 104	–	30 269
Oct	748 890	31 104	–	1 338
Nov	748 890	31 104	–	–
Dec	748 890	31 104	–	–
Jan	748 890	31 104	–	–
Feb	748 890	31 104	–	–
Mar	748 890	31 104	–	–
Apr	748 890	31 104	–	–
May	748 890	31 104	–	–
Jun	748 890	31 104	–	–

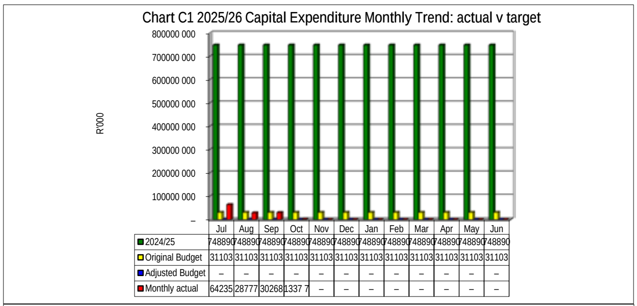

Chart C2 2025/26 Capital Expenditure: YTD actual v YTD target		
Month	YearTD actual	YearTD budget
Jul	64 235	31 104
Aug	93 013	62 207
Sep	123 281	93 311
Oct	124 619	124 415
Nov		155 519
Dec		186 622
Jan		217 726
Feb		248 830
Mar		279 934
Apr		311 037
May		342 141
Jun		373 245

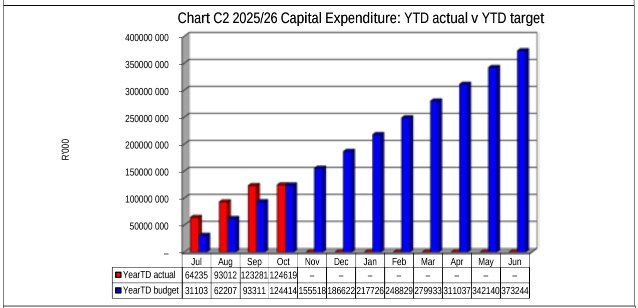

Chart C3 Aged Consumer Debtors Analysis								
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2025/2	69 800	54 750	43 174	40 360	39 326	41 280	213 546	1 270 366
2024/25	–	–	–	–	–	–	–	–

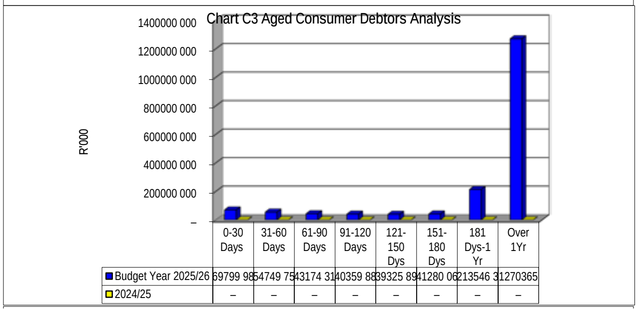

Chart C4 Consumer Debtors (total by Debtor Customer Category)		
	2024/25	Budget Year 2025/26
Organs of State	36 969	38 112
Commercial	240 173	247 601
Households	1 442 367	1 486 976
Other	(85)	(87)

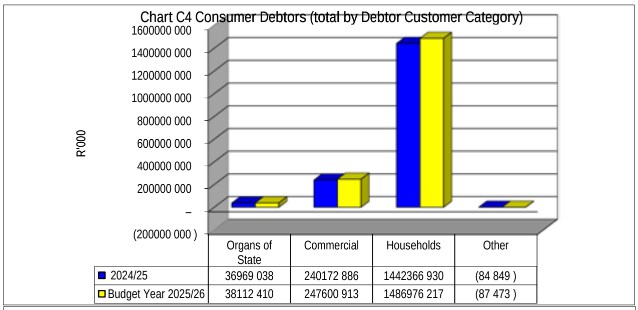

Chart C5 Aged Creditors Analysis									
	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output les	Pensions / Retii	Loan repaymen	Trade Creditors	Auditor Genera	Other
2024/25	–	724 340	–	–	–	–	262 204	1 154	68 950
Budget Year 2025/	–	724 340	–	–	–	–	262 204	1 154	68 950