UGU DISTRICT MUNICIPALITY

CONSOLIDATED IMPLEMENTATION REPORTS IN TERMS OF s11; s52; s71 and s72 OF THE MFMA FOR THE PERIOD ENDED 31 DECEMBER 2025

Prepared By: Budget and Treasury Office

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PART 1 – IN-YEAR REPORT

1. PURPOSE

The purpose of the report is to submit to the Mayor the statement of financial performance and implementation of the 2025/2026 Budget of the Ugu District Municipality for the period ending 31 December 2025 in line with the statutory requirements of S52, S71 and S72 of the Municipal Finance Management Act (Act 56, 2003).

2. AUTHORITY

Mayor

3. MAYOR'S REPORT (REQUIRED IF TABLED IN THE MUNICIPAL COUNCIL):

In terms of Section 72 of the Municipal Finance Management Act, 56 of 2003, the accounting officer of the municipality is required to submit a report in the prescribed format to the mayor by the 25 January of each year, reviewing the financial performance of the municipality for the first six months of the year.

This mid-year Budget and performance assessment report is a critical stage in the in-year reporting cycle of the municipality as it allows the municipality to review any circumstances that may have changed since the preparation of the annual budget.
As part of the review, in terms of Section 72(3), the accounting officer needs to make recommendations as to whether the Service Delivery and Budget Implementation Plan and Annual Budget, i.e. Both operational and capital, needs to be adjusted. Furthermore, Section 54(f) of the Municipal Finance Management Act, 56 of 2003 requires the mayor to consider and submit a report to council by 31 January.

Honourable Speaker, members of the mayoral committee, all councillors, municipal manager, and his team as well as members of the community and media, allow me to fulfil my responsibility in terms section 72 of the Municipal Finance Management Act, 56 of 2003. This mid-year performance assessment report as detailed into this document and the annexures, is the fulfilment of the legislative requirement as per section 72 of the Municipal Financial Management Act, 56 of 2003. It provides the municipality with the opportunity to decide on whether there is a need for the adjustment budget or not, after a detailed performance assessment as at 31 December 2025.

The focus of this report is not to deviate much from the planned projects but rather to assess progress on each programme planned for the year as per our resolutions taken in thus far. We are therefore going to be updated on those municipal programs that are performing well while at the same time accelerating on the ones that are lagging behind in terms of the targets.

The performance activities as at the end of December 2025 as stated in the below sections.

Cllr. S. Mqadi (Mr)
MAYOR

4. RESOLUTIONS (REQUIRED IF TABLED IN THE MUNICIPAL COUNCIL)

This is pending the council approval of the mid-year budget and performance report.

5. LEGAL / STATUTORY REQUIREMENTS

Municipal Finance Management Act No 56, 2003, Section 71

6. BACKGROUND

4.1. In terms of Section 52 (d) of the MFMA, which states that, the Mayor must, within 30 days of each quarter submit a report to the council on the implementation of the budget and the financial of the municipality.

4.2. S71 of the MFMA, the Accounting Officer of a Municipality must by no later than 10 working days after the end of each month submit to the Mayor and the relevant Provincial Treasury, a statement in the prescribed format on the state of the Municipality's budget implementation for that month and for the financial year up to the end of that month.

4.3. S72 of the MFMA states that The accounting officer of a municipality must by 25 January of each year—

(a) assess the performance of the municipality during the first half of the financial year, taking into account—

(i) the monthly statements referred to in section 71 for the first half of the financial year;

(ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;

(iii) the past year's annual report, and progress on resolving problems identified in the annual report; and

(iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and

(b) submit a report on such assessment to—

(i) the mayor of the municipality;

(ii) the National Treasury; and

(iii) the relevant provincial treasury.

7. EXECUTIVE SUMMARY

The Mid-term Budget and Performance Assessment in terms of section 72 of the Municipal Finance Management Act for the period ended 31 December 2025 is detailed below, please also refer to Annexure A - C Schedule 31 December 2025. The MID-TERM BUDGET AND PERFORMANCE ASSESSMENT is divided into the following:

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7.1 MID-TERM BUDGET AND PERFORMANCE ASSESSMENT SUMMARY

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	-	298 309 779	895 175 044	734 896 680	160 278 364	22%	1 469 793 347
Total Expenditure	1 906 429 524	911 671 647	-	138 901 096	858 664 649	457 248 604	401 416 045	88%	911 671 647
Surplus/(Deficit)	- 454 136 782	558 121 700	-	159 408 683	36 510 395	277 648 076	- 241 137 681	-87%	558 121 700
Total sources of capital funds	363 991 447	373 244 700	-	71 970 198	272 260 741	186 622 356	85 638 385	46%	373 244 700

Table C1 above, reflects an actual monthly surplus of R159.4 million. The year to date (YTD) actual is showing a surplus of R36.5 million against the YTD budget surplus of R277.6 million which resulted in an unfavourable variance of R241.1 million.

It must be noted that the budget has been used as a tool to drive cost containment and thus has been cut to achieve this. 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).

7.1.1. Revenue by source

The YTD actual for revenue is R895.1 million compared to the YTD budget of R734.8 million which translates to a variance of R160.2 million.

The total variance for Revenue is **favourable**, kindly refer to **paragraph 7.3** below for detailed explanations on variances for Revenue.

7.1.2. Operating Expenditure:

The YTD actual for operating expenditure is R858.6 million compared to the YTD budget of R457.2 million which translates to a variance of R401.4 million.

The total variance for Operating Expenditure is **unfavourable**; this variance was because of a reduction in budget which is due to a rigorous process to eliminate unnecessary expenditure to improve the Municipality's working capital. Kindly refer to **paragraph 7.4** below for detailed explanations on variances for Operating Expenditure.

7.1.3. Capital Expenditure:

The YTD actual for capital expenditure is R272.2 million compared to the YTD budget of R188.6 million which translates to variance of R87.6 million.

This outcome is **favourable** and indicates adherence to the planned budget. Kindly refer to **paragraph 7.7** below for detailed explanations on variances for Capital Expenditure.

7.2 STATEMENT OF FINANCIAL PERFORMANCE

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M06 December

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	–	54 019	308 690	317 673	(8 983)	-3%	635 345
Investment revenue	10 055	13 607	–	218	3 874	6 803	(2 929)	-43%	13 607
Transfers and subsidies - Operational	692 711	729 373	–	236 327	533 129	364 687	168 443	46%	729 373
Other own revenue	96 442	91 468	–	7 747	49 482	45 734	3 748	8%	91 468
Total Revenue (excluding capital transfers and contributions)	1 452 293	1 469 793	–	298 310	895 175	734 897	160 278	22%	1 469 793
Employee costs	586 399	313 024	–	50 462	336 095	156 512	179 583	115%	313 024
Remuneration of Councillors	13 234	14 996	–	1 128	6 738	7 498	(760)	-10%	14 996
Depreciation and amortisation	237 913	240 934	–	19 863	118 935	120 467	(1 533)	-1%	240 934
Interest	48 440	5 304	–	612	20 513	2 704	17 809	659%	5 304
Inventory consumed and bulk purchases	247 993	76 177	–	24 939	132 048	38 089	93 959	247%	76 177
Transfers and subsidies	16 013	8 000	–	–	–	4 000	(4 000)	-100%	8 000
Other expenditure	756 436	253 236	–	41 896	244 336	127 979	116 357	91%	253 236
Total Expenditure	1 906 430	911 672	–	138 901	858 665	457 249	401 416	88%	911 672
Surplus/(Deficit)	(454 137)	558 122	–	159 409	36 510	277 648	(241 138)	-87%	558 122
Transfers and subsidies - capital (monetary allocations)	407 532	373 245	–	90 692	266 128	186 622	79 506	43%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(46 605)	931 366	–	250 101	302 638	464 270	(161 632)	-35%	931 366
Share of surplus/ (deficit) of associate	–	–	–	908	58 405	–	58 405		–
Surplus/ (Deficit) for the year	(46 605)	931 366	–	251 009	361 044	464 270	(103 227)	-22%	931 366
Capital expenditure & funds sources									
Capital expenditure	363 991	373 245	–	71 970	272 261	186 622	85 638	46%	373 245
Capital transfers recognised	164 047	373 245	–	69 182	265 322	186 622	78 700	42%	373 245
Borrowing	–	–	–	2 354	6 100	–	6 100		–
Internally generated funds	199 945	–	–	434	839	–	839		–
Total sources of capital funds	363 991	373 245	–	71 970	272 261	186 622	85 638	46%	373 245
Financial position									
Total current assets	312 965	1 162 928	–		480 651				1 162 928
Total non current assets	3 841 865	3 840 285	–		3 995 191				3 840 285
Total current liabilities	1 634 561	556 485	–		1 596 306				556 485
Total non current liabilities	49 471	194 333	–		47 347				194 333
Community wealth/Equity	2 470 798	4 252 396	–		2 832 190				4 252 396
Cash flows									
Net cash from (used) operating	(3 305 306)	899 872	–	(19 480)	1 502 570	526 224	(976 346)	-186%	899 872
Net cash from (used) investing	8 986 683	(429 231)	–	(71 970)	(272 261)	(214 616)	57 645	-27%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	(2 615)	(2 615)	100%	–
Cash/cash equivalents at the month/year end	5 980 992	480 320	–	(91 446)	1 237 870	323 904	(913 966)	-282%	–
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	65 312	43 642	43 586	41 284	43 573	39 154	208 729	1 330 321	1 815 601
Creditors Age Analysis									
Total Creditors	57 011	16 909	34 904	40 113	4 149	26 592	224 875	649 593	1 054 147

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.

7.3 FINANCIAL PERFORMANCE - REVENUE BY SOURCE

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
		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	–	40 139	228 018	248 283	(20 265)	-8%	496 566
Service charges - Waste Water Management		141 903	138 779	–	13 880	80 672	69 389	11 283	16%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		7 511	3 114	–	196	1 389	1 557	(168)	-11%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	–	7 537	45 727	41 932	3 796	9%	83 863
Interest from Current and Non Current Assets		10 055	13 607	–	218	3 874	6 803	(2 929)	-43%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	–	–	1 827	951	876	92%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	–	14	538	1 295	(756)	-58%	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	–	236 327	533 129	364 687	168 443	46%	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	–	298 310	895 175	734 897	160 278	22%	1 469 793

7.3.1. 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.

7.3.1.1. Service Charges-Water

The actual revenue billed from Service charges year to date (YTD) actual - Water amounted to R228 million compared with the year-to-date budget of R248.2 million which resulted in an **unfavourable** variance of R20.2 million.

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

The municipality is strengthening meter reading processes through strict monthly meter reading cycles and enhanced exception reporting to detect abnormal consumption patterns.

The amount shall be adjusted downwards during the adjustment budget period.

7.3.1.2. Service charges-sanitation.

The actual revenue billed from Service charges year to date (YTD) actual - Sanitation - amounted to R80.6 million compared with the year-to-date budget of R69.3 million which resulted in a **favourable** variance of R11.2 million. The revenue billed on sanitation is performing at rate that is much higher than anticipated.

The amount shall be adjusted upwards during the adjustment budget period.

7.3.1.3. Rental of fixed assets

Revenue from rental of facilities year to date (YTD) actual amounted to R1.8 million compared with the year-to-date budget of R951 thousand which resulted in a **favourable** variance of R876 thousand.

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.

The amount shall be adjusted upwards during the adjustment budget period.

7.3.1.4. 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 R3.8 million compared with the year-to-date budget of R8.8 million, resulting in an **unfavourable** variance of R2.9 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.

Cash flow forecasting processes are being strengthened through weekly monitoring to limit unplanned withdrawals. Furthermore, the municipality is also ring-fencing conditional grant funds in accordance with MFMA and DoRA requirements to protect investment capacity.

The amount shall be adjusted downwards during the adjustment budget period.

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

Interest earned on outstanding debtors' year-to-date (YTD) actual amounts to R47.7 million compared with the year-to-date budget of R41.9 million, resulting in a **favourable** variance of R3.7 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.

Amnesty programs are being given to all customer groups aiming at reducing debt owed and increasing cash collections.

A debt Collector has been allocated with work to collect debt form debtors as they have advance tools and techniques in reaching debtors that are owing the municipality.

The recruitment of Plumbers has been finalised. These incumbents will be responsible for performing the disconnections and restrictions to all customers that are owing the municipality. This is a big improvement from only relying on 2 incumbents to carry out this function for the whole municipality.

The amount shall be adjusted upwards during the adjustment budget period.

7.3.1.8. Transfers and subsidies - Operational

Transfers and subsides recognised operational year to date (YTD) actual amounted to R533.1 million compared with the year to-date budget of R364.6 million, resulting in a **favourable** variance of R168.4 million.

This variance is owing to the fact that the equitable share grant is received in tranches, and the second tranche was received in December which will be utilised in the next 2 months, and the 3rd tranche is expected to be received in March 2028. This then means the year to date actual will be higher than the than the year-to-date budget. The grant is still be utilised satisfactory to fund key operations.

The budget is in line with the DORA allocation and thus will not be adjusted unless a new DORA is gazetted.

7.3.1.7. Sale of Goods and Rendering of Services

Revenue from sale of goods and rendering of services year to date (YTD) actual amounted to R1.3 million compared with the year to-date budget of R1.5 million, resulting in an **unfavourable** variance of R168 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.

The municipality is improving the visibility and accessibility of services offered by updating public platforms with accurate fee schedules and service information.

The amount shall be adjusted downwards during the adjustment period.

7.3.1.8. 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 R538 thousand compared with the year-to-date budget of R1.2 million, resulting in an **unfavourable** variance of R756 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. Furthermore, the municipality is improving turnaround times for water connections through strengthened service level standards and dedicated technical teams.

The amount shall be adjusted downwards during the adjustment period.

7.4 FINANCIAL PERFORMANCE - EXPENDITURE BY TYPE

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

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
		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
Expenditure By Type										
Employee related costs		586 399	313 024	–	50 462	336 095	156 512	179 583	115%	313 024
Remuneration of councillors		13 234	14 996	–	1 128	6 738	7 498	(760)	-10%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	–	24 939	132 048	38 089	93 959	247%	76 177
Debt impairment		288 866	28 424	–	2 369	14 212	14 212	–		28 424
Depreciation and amortisation		237 913	240 934	–	19 863	118 935	120 467	(1 533)	-1%	240 934
Interest		48 440	5 304	–	612	20 513	2 704	17 809	659%	5 304
Contracted services		191 228	126 582	–	22 906	85 415	64 447	20 968	33%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	4 000	(4 000)	-100%	8 000
Irrecoverable debts written off		9 016	4 732	–	328	2 960	2 366	594	25%	4 732
Operational costs		274 207	93 497	–	16 293	141 749	46 954	94 795	202%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	–	(0)	–	(0)		–
Total Expenditure		1 906 430	911 672	–	138 901	858 665	457 249	401 416	88%	911 672

7.4.1. Employee related costs

The expenditure on the year to date (YTD) actual employee costs amounted to R336 million compared with the year-to-date budget of R156.5 million, resulting in an **unfavourable** variance of R179.5 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.

The municipality will review and adjust the employee-related costs budget during the Adjustment Budget to ensure alignment with actual expenditure trends.

7.4.2. Remuneration of councillors

The actual expenditure for the year to date (YTD) actual councillor's allowance amounted to R8.7 million compared with the year-to-date budget of R7.4 million, resulting in a favourable variance of R760 thousand.

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

The amount shall be adjusted downwards during the adjustment budget period.

7.4.3. Debt Impairment

The year to date (YTD) actual expenditure on debt impairment amounted to R14.2 million compared with the year-to-date budgeted amount of R14.2 million. There is no variance, indicating that expenditure is in line with the planned budget.

7.4.4. Depreciation and asset impairment

The year to date (YTD) actual expenditure on depreciation and asset impairment amounted to R118.9 million compared with the budget of R120.4 million, resulting in a favourable variance of R1.5 million.

This is owing to lower than anticipated capitalization of assets which leads to less depreciation being expensed.

The municipality will review and adjust the Depreciation and asset impairment budget during the Adjustment Budget to ensure alignment with actual expenditure trends.

7.4.7. Interest paid.

The year to date (YTD) actual expenditure on interest paid amounted to R20.5 million compared with the year-to-date budget of R2.7 million, resulting in an unfavourable variance of R17.8 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

To remedy this overspending the Municipality will be implementing a payment prioritisation plan targeting major creditors such as Umgeni, Eskom and eThekwini engaging such creditors to negotiate extended payment arrangements and possible interest relief.

Furthermore, the municipality will review and adjust the interest paid budget during the Adjustment Budget to ensure alignment with actual expenditure trends.

7.4.8. Inventory consumed.

The year to date (YTD) actual expenditure for inventory consumed amounted to R132 million compared with the year-to-date budget of R38 million, resulting in an unfavourable variance of R93.9 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.

The municipality will review and adjust the Inventory consumed budget during the Adjustment Budget to ensure alignment with actual expenditure trends.

7.4.7. Contracted Services

The year to date (YTD) actual expenditure on Contracted services amounted to R87.4 million, compared with a year-to-date (YTD) budget of R64.4 million resulting in an **unfavourable** variance of R20.9 million.

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

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

The municipality will review and adjust the contracted services budget during the Adjustment Budget to ensure alignment with actual expenditure trends.

7.4.8 Irrecoverable debts written off.

The year to date (YTD) actual expenditure on Irrecoverable debts written off amounted to R2.9 million, while the year to date (YTD) budget R2.3 million resulting in an **unfavourable variance** of R594 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.

The municipality will review and adjust the debt write off budget during the Adjustment Budget to ensure alignment with actual expenditure trends.

7.4.9. Other operating expenditure

The year to date (YTD) actual expenditure on other operational expenditure amounted to R141.7 million compared with the year-to-date budget of R48.9 million resulting in an **unfavourable** variance of R94.7 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.

The municipality will review and adjust **Other operating expenditure** budget during the Adjustment Budget to ensure alignment with actual expenditure trends.

7.5 DEBTORS ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS								
AS AT 31 DECEMBER 2025								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R14 174 688.00	R7 424 127.72	R7 165 333.92	R5 816 655.43	R13 002 201.57	R5 410 440.63	R203 038 182.90	R256 031 630.17
Departmental Account	R7 820 833.89	R3 551 021.93	R58 501 807.30	R1 144 593.22	R1 350 943.29	R1 096 003.67	R24 586 398.19	R98 051 601.49
Private Individual	R45 650 523.33	R34 086 658.26	R35 711 934.69	R35 015 550.53	R32 304 824.92	R31 037 913.49	R1 324 164 308.55	R1 537 971 713.77
Ugu District Municipality	-R231 216.25	-R207 286.76	-R36 960.14	-R84 910.27	-R41 762.47	-R39 100.80	-R33 550.26	-R674 786.95
Total	R67 414 828.97	R44 854 521.15	R101 342 115.77	R41 891 888.91	R46 616 207.31	R37 505 256.99	R1 551 755 339.38	R1 891 380 158.48

The biggest contributor to the total debt is residential customers who equate to 81%, business is 14% of the total debt and departmental accounts are 5% to the total debt. The increase in the intergovernmental debt is due to charges raised against UMngeni-Uthukela Water for recoupment of funds for services that the municipality has paid relating to Weza Plant that is managed by Umngeni-Uthukela Water since July 2019. It has also been noticed that some customers have opted to have boreholes in their properties, and some have installed storage facilities in their properties which then adversely affect the collections process as customers do not respond when disconnections and restrictions are physically done on the customers properties.

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

- The council approved amenesty programs that aims at stimulating collections
- A collaborative effort with uMgeni uThukela Water revenue enhancement efforts which includes data cleansing and intensified collections.
- There are debt collectors currently on the ground doing collections and restrictions.
- There have been five (5) new plumbers deployed to the revenue section to increase the number of disconnection artisans in the plight of increasing collections.
- There has been a collaboration between CoGTA and the municipalities to intensify the collection of all intragovernmental debt.

INTERGOVERNMENTAL AGE ANALYSIS

AS AT 31 DECEMBER 2025

Account Category	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance	Comments 31 December 2025
Department of Correctional Se	R469 751.82	R401 082.44	R278 297.26	R22 387.04	R21 658.87	R20 120.78	R38 593.54	R1 251 891.75	The disconnection list has been generated.1078141.48
Department of Justice	32 288.63	R32 020.18	R13 525.79	R11 016.94	R20 495.38	R3 627.42	R1 082.37	R114 056.71	The disconnection list has been generated.
Dept of Education	R5 527.10	R130 432.57	R4 241.53	R4 548.01	R2 318.24	R1 092.93	R101 401.13	R249 561.51	Disconnection not implemented due to staff shortages
Dept of Education(Section 20)	R60 769.83	R60 935.14	R60 669.07	R36 189.10	R23 676.80	R203.40	R0.00	R242 443.34	Disconnection not implemented due to staff shortages
Dept of Education(Section 21)	R1 484 399.89	R633 188.67	R675 133.87	R741 116.66	R645 639.74	R664 411.71	R13 604 716.79	R18 448 607.33	The disconnection list has been generated.
Dept of Health	R872 497.06	-R77 528.80	R126 850.70	R8 251.10	R100 687.79	R181 344.87	R1 770 054.14	R2 982 156.86	A payment of R412 253.28 has been received and discussions regarding payment of the other accounts is continuing.
Dept of Higher Education and	R280 041.32	R8 278.19	R10 572.96	R10 476.65	R12 119.42	R12 589.61	R197 434.22	R531 512.37	No payments have been received for the 2 disconnected accounts. Follow up to be done to ensure that the meters are still disconnected.
Dept of Human Settlement	R7 175.87	R7 142.30	R7 119.95	R6 944.38	R6 378.75	R6 337.53	R250 319.10	R291 417.88	Most of the acocunts that have long outstanding debt are vacant stands that are unmetered and are billed availability charges. To continue liaising with the department.
Dept of Public Works National	R673 590.23	R158 235.72	R42 061.58	R37 816.49	R37 948.50	R110 283.59	R1 730 318.28	R2 790 254.39	Received a payment of R482 752.61. A list of all accounts that have not been paid has been provided to the department after the engagement we had with them as they want to verify the properties first to ascertain whether they are are indeed responsible for payment thereof.
Dept of Public Works Provincia	R4 131.56	R4 553.49	R1 772.49	R1 767.08	R1 761.69	R1 753.84	R185 549.30	R201 289.45	Vacant sites still remain unpaid as the provincial office maintains that they are not responsible for payment of these accounts.
Dept of Social Development	R2 337.61	R143.48	-R46 617.29	R749.11	R746.20	R751.30	R21 413.68	-R20 475.91	
Dept of Sports and Recreation	R1 576.24	R2.15	R0.00	R0.00	R0.00	R0.00	-R5 499.13	-R3 920.74	
Dept of Transport	R225 194.83	R235 962.55	R130 024.25	R26 425.98	R12 468.35	R10 188.04	R371 140.09	R1 011 404.09	Received a payment of R83 611.06. The disconnection list has been generated.
Eskom	R70 208.07	R43 646.19	R67 687.41	R72 212.47	R35 215.43	R45 323.92	R1 903 062.38	R2 237 355.87	Disconnection not implemented due to staff shortages
Harry Gwala District Municipal	R31 681.14	-R34 461.88	R0.00	R0.00	R0.00	R0.00	R0.00	-R2 780.74	Received a payment of R5522288.53 and all accounts are now settled.
National Youth Development	R969.17	R1 177.47	R1 341.87	R865.23	R818.00	R890.58	R11 692.96	R17 755.28	Disconnection not implemented due to staff shortages
Ray Nkonyeni Municipality	R1 161 000.93	R341 083.76	R70 636.49	R16 656.72	R22 906.80	R10 433.27	R604 193.23	R2 226 911.20	Received a payment of R109 5378.61. 2 accounts have long outstanding debt and the debt owed is just over R700 000.00 warning letters have been generated.
SASSA	R15 040.66	R471.13	R0.00	R0.00	R0.00	R0.00	R0.00	R15 511.79	
South African Post Office	R32 440.84	R963.31	R266.46	R265.28	R264.10	R252.77	R11 696.34	R46 149.10	Only the account for a property in Phungashe is not being paid for.
Telkom SA	R11 857.52	R7 981.40	R11 304.99	R33 887.25	R18 135.54	R7 660.53	R200 307.50	R291 134.73	Properties to be disconnected but due to staff shortage and backlog could not disconnect.
Transnet	R118 405.38	R111 007.96	R123 184.27	R48 776.03	R326 652.52	R63 525.91	R3 565 406.44	R4 356 958.51	Properties to be disconnected but due to staff shortage and backlog could not disconnect.
Umdoni Local Municipality	R1 246 660.07	R217 720.40	R99 530.17	R62 274.63	R60 320.65	-R46 764.91	R31 100.86	R1 670 841.87	Received a payment of R1 745 163.68. Of the outstanding debt R1.2mil relates to current debt.
Umngeni Uthukela Water	R908 321.19	R686 901.32	R56 718 591.91	R0.00	R0.00	R0.00	R0.00	R58 313 814.42	Discussions between Ugu DM and UUW are underway as we also owe UUW a substantial amount for water purchases.
Umuziwabantu Municipality	R101 943.20	R139 591.17	R103 968.49	R260.51	R259.06	R257.61	-R23 617.20	R322 662.84	Invoices have been shared so that payment can be effected.
Umzumbe Municipality	R3 023.73	R440 491.62	R1 643.08	R1 706.56	R471.46	R1 718.97	R16 032.17	R465 087.59	The debt includes an amount relating to Salga games amounting to R440 000.00 that the LM owed Ugu DM. The services accounts are also not being paid.
	R7 820 833.89	R3 551 021.93	R58 501 807.30	R1 144 593.22	R1 350 943.29	R1 096 003.67	R24 586 398.19	R98 051 601.49	

The below table shows the impact on the amnesty program

Amnesty Listing - 2025/2026 Financial Year						
Amnesty Listing	**Amnesty**		**Waiver of interest and penalties**		**Total written off**	**Collections 2025/2026**
01 July 2025 to 30 November 2025	**Amount written off**	**Number of beneficiaries**	**Amount written off**	**Number of beneficiaries**		
Balance b/f	R23 426 589.27	1705	R2 342 435.71	738		
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
Oct-25	R522 551.55	15	R197 821.28	47	R720 372.83	R3 121 666.96
Nov-25	R357 551.88	10	R216 009.13	25	R573 561.01	R2 382 586.71
Dec-25	R217 109.37	8	R111 037.01	66	R328 146.38	R923 567.69
	R25 451 810.94	**1783**	**R3 141 405.19**	**963**	**R2 824 191.15**	**R10 726 075.09**

7.6 CREDITORS ANALYSIS

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December											
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	25 593	553	28 857	33 544	(2 867)	22 996	181 173	448 929	738 777	738 777
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	26 269	14 447	3 026	2 604	5 393	935	30 509	150 904	234 086	234 086
Auditor General	0800	1 804	–	–	–	–	–	430	20	2 253	2 253
Other	0900	3 346	1 909	3 021	3 966	1 623	2 662	12 764	49 740	79 030	79 030
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	57 011	16 909	34 904	40 113	4 149	26 592	224 875	649 593	1 054 147	1 054 147

The municipality is unable to pay its creditors within 30 days due to financial difficulties. There is an existing payment arrangement between uMgeni-uThukela Water and the Municipality for the bulk water debt to have the debt settled by 2025/26. A new payment plan has been concluded starting from the November 2025 for 5 years. With the current cashflow challenges compliance with this payment plan shall be highly challenging and may potentially be difficult to comply with. There is a commitment by management to comply with the payment plan to ensure that there is debt continues to reduce.

7.7 CAPITAL EXPENDITURE

UGU DISTRICT MUNICIPALITY										
CAPITAL BUDGET: 31 DECEMBER 2025										
PROJECT NAME	**ORIGINAL BUDGET**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**NOV ACTUALS**	**DEC ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
INTERNAL CAPEX										
Furniture and Office Equipment	R0.00	R67 876.80	R94 634.00	R1 354 975.24	R138 320.00			R1 655 806.04	R0.00	R1 655 806.04
Transport Assets					R1 173 625.14	R1 217 391.30	R307 511.02	R2 698 527.46	R0.00	R2 698 527.46
Computer Equipment - Acquisitions						R103 483.00	R126 680.00	R230 163.00	R0.00	R230 163.00
TOTAL INTERNAL CAPEX	**R0.00**	**R67 876.80**	**R94 634.00**	**R1 354 975.24**	**R1 311 945.14**	**R1 320 874.30**	**R434 191.02**	**R4 584 496.50**	**R0.00**	**R4 584 496.50**
					R0.00					R0.00
PROJECT NAME	**ORIGINAL BUDGET**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**NOV ACTUALS**		**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
MIG										R0.00
Kwamgai and Surrounds Water Supply Scheme	R19 183 778.00			R315 911.68		R578 510.00		R894 421.68	R9 591 889.00	-R8 697 467.32
Vulamehlo Cross-Border Water Scheme	R23 300 000.00	R4 425 068.53		R5 023 930.39		R1 223 943.48		R10 672 942.40	R11 650 000.00	-R977 057.60
Umzimkhulu Bulk Water Augmentation Scheme - Phase 2	R35 750 000.00	R4 054 322.33		R465 971.86	R1 552 025.04	R0.00	R4 359 179.48	R10 431 498.71	R17 875 000.00	-R7 443 501.29
Kwalembe Water Supply Scheme Extension Implementation - Phase 1	R33 955 719.00	R16 706 984.88	R10 967 636.90	R5 929 755.57	R774 108.58	R9 622 097.29	R12 683 418.97	R56 684 002.19	R16 977 859.50	R39 706 142.69
Emergency Boreholes Programme - Phase 2 - Implementation	R28 672 700.00	R4 278 093.31	R1 593 483.06	R865 504.13	R2 758 198.04	R2 621 007.32	R3 445 327.90	R15 561 613.76	R14 336 350.00	R1 225 263.76
Margate Extension 3 & 7 Sanitation Scheme - Ward 6	R21 192 638.07						R6 781 638.34	R6 781 638.34	R10 596 319.04	-R3 814 680.70
Refurbishment And Upgrade Of Margate Storm-Damaged Infrastructure, Wastewater Treatr	R32 500 000.00	R25 041 363.47		R7 523 045.92	R19 465 696.25		R16 166 190.77	R68 196 296.41	R16 250 000.00	R51 946 296.41
Umzinto Waste Water Treatment Works	R21 950 000.00							R0.00	R10 975 000.00	-R10 975 000.00
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	R13 110 487.71		R7 675 756.27	R38 009 189.09	R9 505 732.47	R28 503 456.63
Refurbishment of Sanitation Infrastructure	R15 311 700.00			R1 464 412.76		R3 140 250.00		R4 604 662.76	R7 655 850.00	-R3 051 187.24
Pennington Waterbourne Sanitation Phase 3A	R22 416 700.00	R1 555 480.00		R842 646.50	R1 013 280.00		R971 060.00	R4 382 466.50	R11 208 350.00	-R6 825 883.50
TOTAL MIG	**R273 244 700.00**	**R64 167 373.34**	**R20 753 107.07**	**R23 356 075.99**	**R38 673 795.62**	**R17 185 808.09**	**R52 082 571.73**	**R216 218 731.84**	**R136 622 350.00**	**R79 596 381.84**
										R0.00
										R0.00
PROJECT NAME	**ORIGINAL BUDGET**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**NOV ACTUALS**		**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
WSIG										R0.00
Dunjazane Water Pipeline	R500 000.00							R0.00	R250 000.00	-R250 000.00
KwaMadlala Water Pipeline	R15 411 311.66		R1 973 220.00		R3 262 097.52	R834 527.55		R6 069 845.07	R7 705 655.83	-R1 635 810.76
Upgrade of Harding Sewer Reticulation	R24 400 000.00		R1 446 674.06	R5 557 485.22	R3 771 433.85	R2 974 050.84	R6 548 410.62	R20 298 054.59	R12 200 000.00	R8 098 054.59
Non-Revenue Water	R40 273 259.01		R4 510 062.31		R7 674 525.41		R10 550 961.75	R22 735 549.47	R20 136 629.51	R2 598 919.97
Replacement Of Sewer Mains And Refurbishment Of Sewer Pumpstations And Backup Gener	R6 500 000.00							R0.00	R3 250 000.00	-R3 250 000.00
KwaNositha And Game Reserve Bulk Water Infrastructure And Reticulation - Phase 1	R6 450 000.00							R0.00	R3 225 000.00	-R3 225 000.00
Murchison Bulk Water Supply And Reticulation Pipelines	R6 465 429.33							R0.00	R3 232 714.67	-R3 232 714.67
TOTAL WSIG	**R100 000 000.00**	**R0.00**	**R7 929 956.37**	**R5 557 485.22**	**R14 708 056.78**	**R3 808 578.39**	**R17 099 372.37**	**R49 103 449.13**	**R50 000 000.00**	**-R896 550.87**
										R0.00
PROJECT NAME	**ORIGINAL BUDGET**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**NOV ACTUALS**		**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
Borrowings							R2 354 063.14	R2 354 063.14		R2 354 063.14
TOTAL BORROWINGS	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R2 354 063.14**	**R2 354 063.14**	**R0.00**	**R2 354 063.14**
										R0.00
TOTAL CAPITAL EXPENDITURE	**R373 244 700.00**	**R64 235 250.14**	**R28 777 697.44**	**R30 268 536.45**	**R54 693 797.54**	**R22 315 260.78**	**R71 970 198.26**	**R272 260 740.61**	**R186 622 350.00**	**R85 638 390.61**

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 R272 260 740.61 million relating to MIG, WSIG, INTERNAL FUNDED PROJECT and BORROWINGS (Finance Costs), against the year-to-date budget of R186 622 350.00 million, resulting to a favourable balance R85 638 390.

7.8. INVESTMENTS

UGU DISTRICT MUNICIPALITY									
INVESTMENT REGISTER: 31 DECEMBER 2025									
NO	BANK NAME	ACCOUNT NUMBER	ACCOUNT TYPE	OPENING BALANCE - 30 NOVEMBER 2025	MONTHLY INTEREST WITHDRAWN	PARTIAL/PREMATURE WITHDRAWAL	INVESTMENT TOP UP	INTEREST EARNED	CLOSING BALANCE - 31 DECEMBER 2025
1	FNB	74761972882	CAPITAL	R0.00					R0.00
			INT ACC-8.89%	R0.00					R0.00
2	FNB CALL	62228266335	CAPITAL	R174 065.23			R1 746.62		R175 811.85
			INT -	R840.60	R840.60				R0.00
3	NEDBANK	7648552728	CAPITAL	R0.00					R0.00
			INT ACC-9%	R0.00					R0.00
4	STANDARD MIG CALL	058905324-041	MIG CALL STD	R2 957.36		R157 622 000.00	R178 713 879.92		R21 094 837.28
			INT-4.80%	R13 879.92	R13 879.92			R144 460.79	R144 460.79
5	STANDARD	058905324-045	CAPITAL	R0.00					R0.00
			INT-9.20%	R0.00					R0.00
6	ABSA CALL	2081188843 + 2081187889	CAPITAL	R233 309.15					R233 309.15
			INT-9.53%	R0.00				R1 403.05	R1 403.05
7	STD CALL	058905324-042	CAPITAL	R62 111.72		R8 200 000.00	R8 185 512.75		R47 624.47
			INT-9.20%	R7 512.75	R7 512.75			R39 919.11	R39 919.11
	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	R494 676.73	R22 233.27	R165 822 000.00	R186 901 139.29	R185 782.95	R21 737 365.70

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.

7.9. TRANSFERS AND GRANTS RECEIPTS

UGU DISTRICT MUNICIPALITY								
GRANTS REGISTER								
31 December 2025								
NO.	DETAILS	Balance as 1-Jul-2025	Total Income 31-Dec-2025	Total Exp 31-Dec-2025	Balance as at 31-Dec-2025	Total % Spent 31-Dec-2025	Responsible Person	Funder/ Sponsor
A1	Finance Management Grant	R 0.00	-R 2 000 000.00	R 856 217.13	-R 1 143 782.87	42.81%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	R -	-R 2 185 000.00	R 110 400.00	-R 2 074 600.00	5.05%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R -	-R 2 256 000.00	R 1 446 409.28	-R 809 590.72	64.11%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R -	-R 70 000 000.00	R 53 677 348.74	-R 16 322 651.26	76.68%	GM: WS	DPLG
A5	Development Planning Shared Services	R -	R -		R -	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	-R 1 000 000.00	R -	R 1 000 000.00	R -	100.00%	OMM	COGTA
A7	Municipal Disaster Response Grant	R -	R -		R -	0.00%	GM: WS/CS	DPLG
A8	Ugu Transformative River Management Programme	R -	R -		R -	0.00%	GM: IED	EDTEA
A9	Implementation of the Green and Smart Municipality (GSM) Project	-R 840 848.58	R -	R 840 847.79	-R 0.79	100.00%	GM: IED	EDTEA
A10	Regional Bulk Infrastructure Grant	R -	R -	R -	R -	0.00%	GM: WS	DWS
A11	Mig Projects	R -	-R 243 000 000.00	R 212 450 515.45	-R 30 549 484.55	87.43%	GM: WS	DPLG
A12	Equitable Shares	R -	-R 529 986 000.00	R 353 323 999.98	-R 176 662 000.02	66.67%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	**-R 1 840 848.58**	**-R 849 427 000.00**	**R 623 705 738.37**	**-R 227 562 110.21**			

7.9.1. Transfers and Grants Receipts

The total grants received for the financial year to date amounted to R849 427 000.00 as per the Table/ Schedule above, and the expenditure to-date is R623 595 338.37, which is 73.41%.

7.9.2. Transfers and Grants Expenditure

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

7.9.3. Grants Expenditure

7.9.3.1 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 R856 217.13. The spending of the Grant based on the gazetted amount is 42.81%.

The grant expenditure will improve in the last semester as most projects are expected to commence towards the end of quarter 3.

7.9.3.2. 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 has received R243 000 000.00 as at December 2025 and R212 450 517.45 was spent by the end of December. The spending of the Grant is 87.43% against the allocation to date.

7.9.3.3. Water Services Infrastructure Grant (WSIG)

The gazetted amount is R 100 000 000; The municipality has received R70 000 000 in October and R53 677 348.74 was spent by the end of December. The spending of the Grant is 78.68% against the allocation to date.

7.9.3.4. 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 31 December is R1 446 409.28. We received R2 256 000 from the National Treasury in November 2026. The spending of the Grant is 64.11% against the gazetted amount.
- Rural Roads Asset Management Systems Grant gazetted amount R3 122 000, R2 185 000 was received in October. The expenditure at the end of December 2025 is R110 400. The spending of the Grant is 5;05%% against the allocation to date. A new service provider was appointed in November, and the company was closed during December 2026. Work is scheduled to resume in January 2026, and we anticipate progress from that point onwards.

7.9.3.5 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 December is set at R840 847.79, which is 100% against the allocation.

7.10. SALARY EXPENDITURE

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

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	–	833	5 069	5 674	(606)	-11%	11 349
Pension and UIF Contributions		–	338	–	–	–	169	(169)	-100%	338
Medical Aid Contributions		–	125	–	–	–	63	(63)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	–	7	22	191	(169)	-89%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	–	289	1 648	1 401	246	18%	2 803
Sub Total - Councillors		13 234	14 996	–	1 128	6 738	7 498	(760)	-10%	14 996
% increase	4		13.3%							13.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	–	–	–	2 334	(2 334)	-100%	4 668
Pension and UIF Contributions		–	131	–	–	–	65	(65)	-100%	131
Medical Aid Contributions		–	14	–	–	–	7	(7)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	–	–	–	334	(334)	-100%	669
Cellphone Allowance		–	165	–	–	–	83	(83)	-100%	165
Housing Allowances		–	129	–	–	–	64	(64)	-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	–	–	–	2 888	(2 888)	-100%	5 776
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	–	33 509	196 756	75 675	121 082	160%	151 350
Pension and UIF Contributions		63 343	49 347	–	5 641	34 023	24 673	9 350	38%	49 347
Medical Aid Contributions		25 451	18 805	–	2 338	13 803	9 403	4 401	47%	18 805
Overtime		62 340	8 375	–	4 998	32 012	4 187	27 824	664%	8 375
Performance Bonus		30 431	9 173	–	14	29 229	4 586	24 643	537%	9 173
Motor Vehicle Allowance		15 152	10 532	–	1 440	8 424	5 266	3 158	60%	10 532
Cellphone Allowance		3 481	3 479	–	302	1 782	1 739	42	2%	3 479
Housing Allowances		1 512	2 127	–	145	873	1 064	(191)	-18%	2 127
Other benefits and allowances		14 219	36 936	–	1 347	7 758	18 468	(10 710)	-58%	36 936
Payments in lieu of leave		7 788	7 450	–	(251)	6 238	3 725	2 513	67%	7 450
Long service awards		5 423	2 641	–	468	2 743	1 320	1 422	108%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	–	510	2 455	3 517	(1 063)	-30%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		586 399	307 248	–	50 462	336 095	153 624	182 471	119%	307 248
% increase	4		-47.6%							-47.6%
Total Parent Municipality		599 634	328 020	–	51 590	342 833	164 010	178 823	109%	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	–	51 590	342 833	164 010	178 823	109%	328 020
% increase	4		-45.3%							-45.3%
TOTAL MANAGERS AND STAFF		586 399	313 024	–	50 462	336 095	156 512	179 583	115%	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.

7.11. LONG-TERM LOANS

UGU DISTRICT MUNICIPALITY										
LOANS REGISTER 31 DECEMBER 2025										
DETAILS	PURPOSE OF THE LOAN	INTEREST %	REDEEMABLE	CLOSING BALANCE - 30 NOVEMBER 2025	CURRENT RECEIPTS	MONTHLY INTEREST CHARGED	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE -31 DECEMBER 2025
Development Bank of SA	uMzimkhulu Augmentation - Infrastructure	5%	2029/06/30	R18 704 803.98	R0.00	R76 315.88	R490 619.79	R76 315.88	R359 547.63	R18 345 256.35
			TOTAL	R18 704 803.98	R0.00	R76 315.88	R490 619.79	R76 315.88	R359 547.63	R18 345 256.35

7.11.1 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 2025, the current loan balance outstanding is R18 345 258.35 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.

7.12 PERFORMANCE INDICATORS

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.5%	27.0%	0.0%	2.4%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	8.5%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		52.2%	15.6%	0.0%	43.1%	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%	30.1%	209.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.5%	104.1%	0.0%	-1.2%	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%	2.4%	3.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.7%	16.8%	0.0%	2.3%	1.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

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

2. Material variances to be explained.

Calculations		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Financial liabilities		27 562	148 958		25 438	
Total Assets		4 154 830	5 003 213		4 475 842	5 003 213
Employee related costs		586 399	313 024		336 095	313 024
Repairs & Maintenance		39 461	49 143		21 262	49 143
Interest (finance charges)		48 440	5 304		20 513	5 304
Principal paid			5 231			5 231
Depreciation		237 913	240 934			14 996
Operating expenditure		1 906 430	911 672		858 665	911 672
Total Capital Expenditure		363 991	373 245		71 970	272 261
Borrowed funding for capital					6 100	
Debt		1 290 153	661 329		1 221 777	661 329
Equity		2 470 798	4 252 396		2 832 190	4 252 396
Reserves and funds						
Borrowing		27 562	148 958		25 438	148 958
Current assets		312 965	1 162 928		480 651	1 162 928
Current liabilities		1 634 561	556 485		1 596 306	556 485
Monetary assets		7 559	579 168		(18 526)	579 168
Total Revenue (excluding capital transfers and contributions)		1 452 293	1 469 793		895 524	1 469 793
Transfers and subsidies - Operational		692 711				
Transfers and subsidies - capital (monetary allocations)		407 532	373 245		266 128	373 245
Debt service payments			8 376			(10 586)
Outstanding debtors (receivables)		160 833				
Annual services revenue		653 085	635 345		54 019	309 038
Cash + investments	Including LT investments	7 559	579 168		(18 526)	579 168
Fixed operational expend. (monthly)						
Longstanding debtors outstanding		(279)	11 162		(279)	11 162
Longstanding debtors recovered						
Attorney collections						

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

7.12.1. Borrowing Management

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

7.12.2. Liquidity

- Current Ratio: Current Assets: Current Liabilities, the Municipality is sitting at 0.30:1 which is lower than the norm of 2:1.
- Quick Ratio: Current Assets less Inventory: Current Liabilities, the Municipality set at 0.03:1 which is lower than the norm of 1.5:1.

The ideal current ratio and quick ratio are 1.5 - 2.1 and 1.5: 1 respectively. As of 31 December 2025, the current ratio of the municipality is 0.24:1 and the quick ratio is 0.01:1. 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 **0.1 months** which is unfavourable which is lower than the norm of between 1 - 3 Months.

7.12.3. Revenue Management

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

- To total debt: 44%
- To monthly billings: 71 %

The municipality's average debt collection rate is 71%, 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 although there is a gradual improvement there still a serious corrective measures are needed to help recover the outstanding funds and thus debtor collectors have been appointed.

Below is the summary of collections for the past months which shows the trend for collections against billing:

Collection ratio

Monthly billings 2025/2026

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%	62%
Sept-25	R41 652 506.03	R57 275 164.23	73%	65%
Oct-25	R41 120 748.15	R57 953 091.96	71%	67%
Nov-25	R40 612 718.47	R53 722 755.69	76%	69%
Dec-25	R46 806 082.13	R57 979 587.66	81%	71%
Collection debt to total debt	44%			

Management has embarked on the various activities to enhance revenue and collections which will improve seek to improve the municipality's performance:

- The council approved amnesty programs that aims at stimulating collections
- A collaborative effort with uMgeni uThukela Water revenue enhancement efforts which includes data cleansing and intensified collections.
- There are debt collectors currently on the ground doing collections and restrictions
- There have been five (5) new plumbers deployed to the revenue section to increase the number of disconnection artisans in the plight of increasing collections
- There has been a collaboration between CoGTA and the municipalities to intensify the collection of all intragovernmental debt.

8. MAIN TABLES

8.1 SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M06 December

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	–	54 019	308 690	317 673	(8 983)	-3%	635 345
Investment revenue	10 055	13 607	–	218	3 874	6 803	(2 929)	-43%	13 607
Transfers and subsidies - Operational	692 711	729 373	–	236 327	533 129	364 687	168 443	46%	729 373
Other own revenue	96 442	91 468	–	7 747	49 482	45 734	3 748	8%	91 468
Total Revenue (excluding capital transfers and contributions)	1 452 293	1 469 793	–	298 310	895 175	734 897	160 278	22%	1 469 793
Employee costs	586 399	313 024	–	50 462	336 095	156 512	179 583	115%	313 024
Remuneration of Councillors	13 234	14 996	–	1 128	6 738	7 498	(760)	-10%	14 996
Depreciation and amortisation	237 913	240 934	–	19 863	118 935	120 467	(1 533)	-1%	240 934
Interest	48 440	5 304	–	612	20 513	2 704	17 809	659%	5 304
Inventory consumed and bulk purchases	247 993	76 177	–	24 939	132 048	38 089	93 959	247%	76 177
Transfers and subsidies	16 013	8 000	–	–	–	4 000	(4 000)	-100%	8 000
Other expenditure	756 436	253 236	–	41 896	244 336	127 979	116 357	91%	253 236
Total Expenditure	1 906 430	911 672	–	138 901	858 665	457 249	401 416	88%	911 672
Surplus/(Deficit)	(454 137)	558 122	–	159 409	36 510	277 648	(241 138)	-87%	558 122
Transfers and subsidies - capital (monetary allocations)	407 532	373 245	–	90 692	266 128	186 622	79 506	43%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(46 605)	931 366	–	250 101	302 638	464 270	(161 632)	-35%	931 366
Share of surplus/ (deficit) of associate	–	–	–	908	58 405	–	58 405		–
Surplus/ (Deficit) for the year	(46 605)	931 366	–	251 009	361 044	464 270	(103 227)	-22%	931 366
Capital expenditure & funds sources									
Capital expenditure	363 991	373 245	–	71 970	272 261	186 622	85 638	46%	373 245
Capital transfers recognised	164 047	373 245	–	69 182	265 322	186 622	78 700	42%	373 245
Borrowing	–	–	–	2 354	6 100	–	6 100		–
Internally generated funds	199 945	–	–	434	839	–	839		–
Total sources of capital funds	363 991	373 245	–	71 970	272 261	186 622	85 638	46%	373 245
Financial position									
Total current assets	312 965	1 162 928	–		480 651				1 162 928
Total non current assets	3 841 865	3 840 285	–		3 995 191				3 840 285
Total current liabilities	1 634 561	556 485	–		1 596 306				556 485
Total non current liabilities	49 471	194 333	–		47 347				194 333
Community wealth/Equity	2 470 798	4 252 396	–		2 832 190				4 252 396
Cash flows									
Net cash from (used) operating	(3 305 306)	899 872	–	(19 480)	1 502 570	526 224	(976 346)	-186%	899 872
Net cash from (used) investing	8 986 683	(429 231)	–	(71 970)	(272 261)	(214 616)	57 645	-27%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	(2 615)	(2 615)	100%	–
Cash/cash equivalents at the month/year end	5 980 992	480 320	–	(91 446)	1 237 870	323 904	(913 966)	-282%	–
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	65 312	43 642	43 586	41 284	43 573	39 154	208 729	1 330 321	1 815 601
Creditors Age Analysis									
Total Creditors	57 011	16 909	34 904	40 113	4 149	26 592	224 875	649 593	1 054 147

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.

8.2 STATEMENT OF FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	–	40 139	228 018	248 283	(20 265)	-8%	496 566
Service charges - Waste Water Management		141 903	138 779	–	13 880	80 672	69 389	11 283	16%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		7 511	3 114	–	196	1 389	1 557	(168)	-11%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	–	7 537	45 727	41 932	3 796	9%	83 863
Interest from Current and Non Current Assets		10 055	13 607	–	218	3 874	6 803	(2 929)	-43%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	–	–	1 827	951	876	92%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	–	14	538	1 295	(756)	-58%	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	–	236 327	533 129	364 687	168 443	46%	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	–	298 310	895 175	734 897	160 278	22%	1 469 793
Expenditure By Type										
Employee related costs		586 399	313 024	–	50 462	336 095	156 512	179 583	115%	313 024
Remuneration of councillors		13 234	14 996	–	1 128	6 738	7 498	(760)	-10%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	–	24 939	132 048	38 089	93 959	247%	76 177
Debt impairment		288 866	28 424	–	2 369	14 212	14 212	–		28 424
Depreciation and amortisation		237 913	240 934	–	19 863	118 935	120 467	(1 533)	-1%	240 934
Interest		48 440	5 304	–	612	20 513	2 704	17 809	659%	5 304
Contracted services		191 228	126 582	–	22 906	85 415	64 447	20 968	33%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	4 000	(4 000)	-100%	8 000
Irrecoverable debts written off		9 016	4 732	–	328	2 960	2 366	594	25%	4 732
Operational costs		274 207	93 497	–	16 293	141 749	46 954	94 795	202%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	–	(0)	–	(0)		–
Total Expenditure		1 906 430	911 672	–	138 901	858 665	457 249	401 416	88%	911 672
Surplus/(Deficit)		(454 137)	558 122	–	159 409	36 510	277 648	(241 138)	(0)	558 122
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	–	90 692	266 128	186 622	79 506	0	373 245
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(46 605)	931 366	–	250 101	302 638	464 270			931 366
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		(46 605)	931 366	–	250 101	302 638	464 270			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	–	250 101	302 638	464 270			931 366
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	908	58 405	–			–
Surplus/ (Deficit) for the year		(46 605)	931 366	–	251 009	361 044	464 270			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.

8.3 CAPITAL EXPENDITURE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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	–	–	2 788	6 939	–	6 939	#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	–	27 594	107 488	90 645	16 844	19%	181 289
Vote 14 - Waste Water Management		78 766	191 955	–	41 588	157 834	95 978	61 856	64%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	–	71 970	272 261	186 622	85 638	46%	373 245
Total Capital Expenditure		363 991	373 245	–	71 970	272 261	186 622	85 638	46%	373 245
Capital Expenditure - Functional Classification										
Governance and administration		7 589	–	–	2 788	6 939	–	6 939	#DIV/0!	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	2 788	6 939	–	6 939	#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	–	69 182	265 322	186 622	78 700	42%	373 245
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	–	27 594	107 488	90 645	16 844	19%	181 289
Waste water management		78 766	191 955	–	41 588	157 834	95 978	61 856	64%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	363 991	373 245	–	71 970	272 261	186 622	85 638	46%	373 245
Funded by:										
National Government		164 047	373 245	–	69 182	265 322	186 622	78 700	42%	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	–	69 182	265 322	186 622	78 700	42%	373 245
Borrowing	6	–	–	–	2 354	6 100	–	6 100	#DIV/0!	–
Internally generated funds		199 945	–	–	434	839	–	839	#DIV/0!	–
Total Capital Funding		363 991	373 245	–	71 970	272 261	186 622	85 638	46%	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.

8.4 STATEMENT FINANCIAL POSITION

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M06 December

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	–	(18 526)	579 168
Trade and other receivables from exchange transactions		144 847	527 080	–	299 766	527 080
Receivables from non-exchange transactions		13 419	9 470	–	24 311	9 470
Current portion of non-current receivables		2 437	66	–	2 387	66
Inventory		11 617	46 242	–	14 951	46 242
VAT		132 678	902	–	157 581	902
Other current assets		409	–	–	180	–
Total current assets		312 965	1 162 928	–	480 651	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	–	3 961 010	3 794 465
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 028	4 258	–	2 947	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	–	3 995 191	3 840 285
TOTAL ASSETS		4 154 830	5 003 213	–	4 475 842	5 003 213
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		54 366	(5 231)	–	54 366	(5 231)
Consumer deposits		23 274	–	–	23 943	–
Trade and other payables from exchange transactions		1 184 395	470 115	–	1 068 974	470 115
Trade and other payables from non-exchange transactions		1 921	2 111	–	51 090	2 111
Provision		114 097	(6 954)	–	119 203	(6 954)
VAT		256 508	96 443	–	278 729	96 443
Other current liabilities		–	–	–	–	–
Total current liabilities		1 634 561	556 485	–	1 596 306	556 485
Non current liabilities						
Financial liabilities		27 562	148 958	–	25 438	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	–	47 347	194 333
TOTAL LIABILITIES		1 684 033	750 817	–	1 643 652	750 817
NET ASSETS	2	2 470 798	4 252 396	–	2 832 190	4 252 396
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 470 798	4 252 396	–	2 832 190	4 252 396
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	2 470 798	4 252 396	–	2 832 190	4 252 396

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

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS								
AS AT 31 DECEMBER 2025								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R14 174 688.00	R7 424 127.72	R7 165 333.92	R5 816 655.43	R13 002 201.57	R5 410 440.63	R203 038 182.90	R256 031 630.17
Departmental Account	R7 820 833.89	R3 551 021.93	R58 501 807.30	R1 144 593.22	R1 350 943.29	R1 096 003.67	R24 586 398.19	R98 051 601.49
Private Individual	R45 650 523.33	R34 086 658.26	R35 711 934.69	R35 015 550.53	R32 304 824.92	R31 037 913.49	R1 324 164 308.55	R1 537 971 713.77
Ugu District Municipality	-R231 216.25	-R207 286.76	-R36 960.14	-R84 910.27	-R41 762.47	-R39 100.80	-R33 550.26	-R674 786.95
Total	R67 414 828.97	R44 854 521.15	R101 342 115.77	R41 891 888.91	R46 616 207.31	R37 505 256.99	R1 551 755 339.38	R1 891 380 158.48

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 - M06 December											
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	25 593	553	28 857	33 544	(2 867)	22 996	181 173	448 929	738 777	738 777
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	26 269	14 447	3 026	2 604	5 393	935	30 509	150 904	234 086	234 086
Auditor General	0800	1 804	–	–	–	–	–	430	20	2 253	2 253
Other	0900	3 346	1 909	3 021	3 966	1 623	2 662	12 764	49 740	79 030	79 030
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	57 011	16 909	34 904	40 113	4 149	26 592	224 875	649 593	1 054 147	1 054 147

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

3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December															
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Interest earned	Closing Balance
R thousands		Yrs/Months													
Municipality															
FNB	74761972882									–					–
										–					–
FNB CALL	62228266335									174			2		176
										1	1				0
NEDBANK	7648552728									–					–
										–					–
STANDARD BANK MIG CALL	058905324-041									3		157 622	178 714		21 095
										14	14			144	144
STANDARD BANK	058905324-045									–					–
										–					–
ABSA CALL	2081188843 + 2081187889									233					233
										–				1	1
STANDARD BANK CALL	058905324-042									62		8 200	8 186		48
										8	8			40	40
ABSA INVEST	2081523754									–					–
										–					–
STANDARD BANK	058905324-051									–					–
GENERAL ACCOUNT	53299787														
															–
															–
Municipality sub-total										495		165 822	186 901		21 737
Entities															
															–
															–
															–
															–
															–
															–
															–
Entities sub-total										–		–	–		–
TOTAL INVESTMENTS AND INTEREST	2									495		165 822	186 901		21 737

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

4. ALLOCATION AND GRANTS RECEIPTS AND EXPENDITURE

UGU DISTRICT MUNICIPALITY								
GRANTS REGISTER 31 DECEMBER 2025								
NO.	DETAILS	BALANCE AS AT 1 JULY 2025	TOTAL INCOME 31 DECEMBER 2025	TOTAL EXP 31 DECEMBER 2025	BALANCE AS AT 31 DECEMBER 2025	TOTAL % SPENT AS AT 31 DECEMBER 2025	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	-R2 000 000.00	R856 217.13	-R1 143 782.87	42.81%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	R0.00	-R2 185 000.00		-R2 185 000.00	0.00%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R2 256 000.00	R1 446 409.28	-R809 590.72	64.11%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R70 000 000.00	R53 677 348.74	-R16 322 651.26	76.68%	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	R840 847.79	-R0.79	100.00%	GM: IED	EDTEA
A10	Regional Bulk Infrastructure Grant	R0.00	R0.00	R0.00	R0.00	0.00%	GM: IED	EDTEA
A11	Mig Projects	R0.00	-R243 000 000.00	R212 450 515.45	-R30 549 484.55	87.43%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R529 986 000.00	R353 323 999.98	-R176 662 000.02	66.67%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	-R1 840 848.58	-R849 427 000.00	R623 595 338.37	-R227 672 510.21			

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 - M06 December

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	–	833	5 069	5 674	(606)	-11%	11 349
Pension and UIF Contributions		–	338	–	–	–	169	(169)	-100%	338
Medical Aid Contributions		–	125	–	–	–	63	(63)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	–	7	22	191	(169)	-89%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	–	289	1 648	1 401	246	18%	2 803
Sub Total - Councillors		13 234	14 996	–	1 128	6 738	7 498	(760)	-10%	14 996
% increase	4		13.3%							13.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	–	–	–	2 334	(2 334)	-100%	4 668
Pension and UIF Contributions		–	131	–	–	–	65	(65)	-100%	131
Medical Aid Contributions		–	14	–	–	–	7	(7)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	–	–	–	334	(334)	-100%	669
Cellphone Allowance		–	165	–	–	–	83	(83)	-100%	165
Housing Allowances		–	129	–	–	–	64	(64)	-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	–	–	–	2 888	(2 888)	-100%	5 776
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	–	33 509	196 756	75 675	121 082	160%	151 350
Pension and UIF Contributions		63 343	49 347	–	5 641	34 023	24 673	9 350	38%	49 347
Medical Aid Contributions		25 451	18 805	–	2 338	13 803	9 403	4 401	47%	18 805
Overtime		62 340	8 375	–	4 998	32 012	4 187	27 824	664%	8 375
Performance Bonus		30 431	9 173	–	14	29 229	4 586	24 643	537%	9 173
Motor Vehicle Allowance		15 152	10 532	–	1 440	8 424	5 266	3 158	60%	10 532
Cellphone Allowance		3 481	3 479	–	302	1 782	1 739	42	2%	3 479
Housing Allowances		1 512	2 127	–	145	873	1 064	(191)	-18%	2 127
Other benefits and allowances		14 219	36 936	–	1 347	7 758	18 468	(10 710)	-58%	36 936
Payments in lieu of leave		7 788	7 450	–	(251)	6 238	3 725	2 513	67%	7 450
Long service awards		5 423	2 641	–	468	2 743	1 320	1 422	108%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	–	510	2 455	3 517	(1 063)	-30%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		586 399	307 248	–	50 462	336 095	153 624	182 471	119%	307 248
% increase	4		-47.6%							-47.6%
Total Parent Municipality		599 634	328 020	–	51 590	342 833	164 010	178 823	109%	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	–	51 590	342 833	164 010	178 823	109%	328 020
% increase	4		-45.3%							-45.3%
TOTAL MANAGERS AND STAFF		586 399	313 024	–	50 462	336 095	156 512	179 583	115%	313 024

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

6. MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

Please refer to:

- Annexure B - Quarter 2 Performance Reports
- Annexure C – Annual Report 2024_2025

7. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	–	40 139	228 018	248 283	(20 265)	-8%	496 566
Service charges - Waste Water Management		141 903	138 779	–	13 880	80 672	69 389	11 283	16%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		7 511	3 114	–	196	1 389	1 557	(168)	-11%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	–	7 537	45 727	41 932	3 796	9%	83 863
Interest from Current and Non Current Assets		10 055	13 607	–	218	3 874	6 803	(2 929)	-43%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	–	–	1 827	951	876	92%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	–	14	538	1 295	(756)	-58%	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	–	236 327	533 129	364 687	168 443	46%	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	–	298 310	895 175	734 897	160 278	22%	1 469 793
Expenditure By Type										
Employee related costs		586 399	313 024	–	50 462	336 095	156 512	179 583	115%	313 024
Remuneration of councillors		13 234	14 996	–	1 128	6 738	7 498	(760)	-10%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	–	24 939	132 048	38 089	93 959	247%	76 177
Debt impairment		288 866	28 424	–	2 369	14 212	14 212	–		28 424
Depreciation and amortisation		237 913	240 934	–	19 863	118 935	120 467	(1 533)	-1%	240 934
Interest		48 440	5 304	–	612	20 513	2 704	17 809	659%	5 304
Contracted services		191 228	126 582	–	22 906	85 415	64 447	20 968	33%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	4 000	(4 000)	-100%	8 000
Irrecoverable debts written off		9 016	4 732	–	328	2 960	2 366	594	25%	4 732
Operational costs		274 207	93 497	–	16 293	141 749	46 954	94 795	202%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	–	(0)	–	(0)		–
Total Expenditure		1 906 430	911 672	–	138 901	858 665	457 249	401 416	88%	911 672
Surplus/(Deficit)		(454 137)	558 122	–	159 409	36 510	277 648	(241 138)	(0)	558 122
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	–	90 692	266 128	186 622	79 506	0	373 245
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(46 605)	931 366	–	250 101	302 638	464 270			931 366
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		(46 605)	931 366	–	250 101	302 638	464 270			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	–	250 101	302 638	464 270			931 366
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	908	58 405	–			–
Surplus/ (Deficit) for the year		(46 605)	931 366	–	251 009	361 044	464 270			931 366

The above table talks about the Financial Performance of Entities.

8. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

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.

9.CAPITAL PROGRAMME PERFORMANCE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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	–	–	2 788	6 939	–	6 939	#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	–	27 594	107 488	90 645	16 844	19%	181 289
Vote 14 - Waste Water Management		78 766	191 955	–	41 588	157 834	95 978	61 856	64%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	–	71 970	272 261	186 622	85 638	46%	373 245
Total Capital Expenditure		363 991	373 245	–	71 970	272 261	186 622	85 638	46%	373 245
Capital Expenditure - Functional Classification										
Governance and administration		7 589	–	–	2 788	6 939	–	6 939	#DIV/0!	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	2 788	6 939	–	6 939	#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	–	69 182	265 322	186 622	78 700	42%	373 245
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	–	27 594	107 488	90 645	16 844	19%	181 289
Waste water management		78 766	191 955	–	41 588	157 834	95 978	61 856	64%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	363 991	373 245	–	71 970	272 261	186 622	85 638	46%	373 245
Funded by:										
National Government		164 047	373 245	–	69 182	265 322	186 622	78 700	42%	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	–	69 182	265 322	186 622	78 700	42%	373 245
Borrowing	6	–	–	–	2 354	6 100	–	6 100	#DIV/0!	–
Internally generated funds		199 945	–	–	434	839	–	839	#DIV/0!	–
Total Capital Funding		363 991	373 245	–	71 970	272 261	186 622	85 638	46%	373 245

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

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

Please refer to the attached:

- Annexure D - Quarter 2 Municipal Entity Performance
- Annexure E – F Schedule 31 December 2025

11. MUNICIPAL BANK ACCOUNT WITHDRAWALS

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 01/09/2025 to 31/12/2025

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	R23 674.56		
5. Section 11(f) - Refund money incorrectly paid into a bank account;				
	Various Customers	R1 187.47	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	R20 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 : 22 / 01 /2026
3. Was the copy of the consolidated report of all withdrawals submitted to the Auditor General	YES / NO

CHIEF FINANCIAL OFFICER

MUNICIPAL MANAGER

Instructions for completing this report:

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

Withdrawals that must be reported each quarter:

Distribution:

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

12. MANAGER'S QUALITY CERTIFICATE

Ugu District Municipality

Quality Certificate

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

(Ugu District 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 **December** 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name Vela Mazibuko

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature

Date 09/01/2026

Annexure A - C Schedule 31 December 2025

Preparation Instructions

Municipality Name: DC21 Ugu

CFO Name:

Tel: **Fax:**

E-Mail:

Reporting period: M06 December

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

Does this municipality have Entities? Yes

If YES: Identify type of report: Parent Municipality

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Importants documents which provide essential assistance

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

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive and Council	**Vote 1**	**Executive and Council**	
Vote 2 - Finance and Administration	1.1	Mayor and Council	1.1 - Mayor and Council
Vote 3 - Internal Audit	1.2	Municipal Manager, Town Secretary and Chief Executive	1.2 - Municipal Manager, Town Secretary and Chief Executive
Vote 4 - Community and Social Services	1.3	[Name of sub-vote]	1.3 - [Name of sub-vote]
Vote 5 - Sports and recreation	1.4	[Name of sub-vote]	1.4 - [Name of sub-vote]
Vote 6 - Public safety	1.5	[Name of sub-vote]	1.5 - [Name of sub-vote]
Vote 7 - [NAME OF VOTE 7]	1.6	[Name of sub-vote]	1.6 - [Name of sub-vote]
Vote 8 - Health	1.7	[Name of sub-vote]	1.7 - [Name of sub-vote]
Vote 9 - Planning and Development	1.8	[Name of sub-vote]	1.8 - [Name of sub-vote]
Vote 10 - Road Transport	1.9	[Name of sub-vote]	1.9 - [Name of sub-vote]
Vote 11 - Enviromental Protection	1.10	[Name of sub-vote]	1.10 - [Name of sub-vote]
Vote 12 - Energy Sources	**Vote 2**	**Finance and Administration**	
Vote 13 - Water Management	2.1	Administrative and Corporate Support	2.1 - Administrative and Corporate Support
Vote 14 - Waste Water Management	2.2	Asset Management	2.2 - Asset Management
Vote 15 - Waste Management	2.3	Finance	2.3 - Finance
	2.4	Fleet Management	2.4 - Fleet Management
	2.5	Human Resources	2.5 - Human Resources
	2.6	Information Technology	2.6 - Information Technology
	2.7	Legal Services	2.7 - Legal Services
	2.8	Marketing, Customer Relations, Publicity and Media Co-ordination	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 inc	8.5 - Health Surveillance and Prevention of Communicable Diseases including immuniza
	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 En	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	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
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Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
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E-mail address	
Official responsible for submitting financial information	
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Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
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Telephone number	
Cell number	
Fax number	
E-mail address	

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

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M06 December

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	–	54 019	308 690	317 673	(8 983)	-3%	635 345
Investment revenue	10 055	13 607	–	218	3 874	6 803	(2 929)	-43%	13 607
Transfers and subsidies - Operational	692 711	729 373	–	236 327	533 129	364 687	168 443	46%	729 373
Other own revenue	96 442	91 468	–	7 747	49 482	45 734	3 748	8%	91 468
Total Revenue (excluding capital transfers and contributions)	1 452 293	1 469 793	–	298 310	895 175	734 897	160 278	22%	1 469 793
Employee costs	586 399	313 024	–	50 462	336 095	156 512	179 583	115%	313 024
Remuneration of Councillors	13 234	14 996	–	1 128	6 738	7 498	(760)	-10%	14 996
Depreciation and amortisation	237 913	240 934	–	19 863	118 935	120 467	(1 533)	-1%	240 934
Interest	48 440	5 304	–	612	20 513	2 704	17 809	659%	5 304
Inventory consumed and bulk purchases	247 993	76 177	–	24 939	132 048	38 089	93 959	247%	76 177
Transfers and subsidies	16 013	8 000	–	–	–	4 000	(4 000)	-100%	8 000
Other expenditure	756 436	253 236	–	41 896	244 336	127 979	116 357	91%	253 236
Total Expenditure	1 906 430	911 672	–	138 901	858 665	457 249	401 416	88%	911 672
Surplus/(Deficit)	(454 137)	558 122	–	159 409	36 510	277 648	(241 138)	-87%	558 122
Transfers and subsidies - capital (monetary	407 532	373 245	–	90 692	266 128	186 622	79 506	43%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(46 605)	931 366	–	250 101	302 638	464 270	(161 632)	-35%	931 366
Share of surplus/ (deficit) of associate	–	–	–	908	58 405	–	58 405		–
Surplus/ (Deficit) for the year	(46 605)	931 366	–	251 009	361 044	464 270	(103 227)	-22%	931 366
Capital expenditure & funds sources									
Capital expenditure	363 991	373 245	–	71 970	272 261	186 622	85 638	46%	373 245
Capital transfers recognised	164 047	373 245	–	69 182	265 322	186 622	78 700	42%	373 245
Borrowing	–	–	–	2 354	6 100	–	6 100		–
Internally generated funds	199 945	–	–	434	839	–	839		–
Total sources of capital funds	363 991	373 245	–	71 970	272 261	186 622	85 638	46%	373 245
Financial position									
Total current assets	312 965	1 162 928	–		480 651				1 162 928
Total non current assets	3 841 865	3 840 285	–		3 995 191				3 840 285
Total current liabilities	1 634 561	556 485	–		1 596 306				556 485
Total non current liabilities	49 471	194 333	–		47 347				194 333
Community wealth/Equity	2 470 798	4 252 396	–		2 832 190				4 252 396
Cash flows									
Net cash from (used) operating	(3 305 306)	899 872	–	(19 480)	1 502 570	526 224	(976 346)	-186%	899 872
Net cash from (used) investing	8 986 683	(429 231)	–	(71 970)	(272 261)	(214 616)	57 645	-27%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	(2 615)	(2 615)	100%	–
Cash/cash equivalents at the month/year end	5 980 992	480 320	–	(91 446)	1 237 870	323 904	(913 966)	-282%	–

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	65 312	43 642	43 586	41 284	43 573	39 154	208 729	1 330 321	1 815 601
Creditors Age Analysis									
Total Creditors	57 011	16 909	34 904	40 113	4 149	26 592	224 875	649 593	1 054 147

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		1 289 011	1 205 791	–	343 646	978 191	602 896	375 295	62%	1 205 791
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		1 289 011	1 205 791	–	343 646	978 191	602 896	375 295	62%	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	–	11	2 466	951	1 515	159%	1 902
Planning and development		6 414	1 902	–	11	1 608	951	658	69%	1 902
Road transport		–	–	–	–	–	–	–		–
Environmental protection		1 351	–	–	–	858	–	858	#DIV/0!	–
Trading services		563 049	635 345	–	46 253	239 400	317 673	(78 273)	-25%	635 345
Energy sources		–	–	–	–	–	–	–		–
Water management		422 937	496 566	–	32 426	164 123	248 283	(84 160)	-34%	496 566
Waste water management		140 112	138 779	–	13 827	75 277	69 389	5 888	8%	138 779
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 859 825	1 843 038	–	389 910	1 220 057	921 519	298 538	32%	1 843 038
Expenditure - Functional										
Governance and administration		802 641	484 742	–	42 965	295 314	242 370	52 944	22%	484 742
Executive and council		90 981	48 491	–	7 169	50 808	24 374	26 434	108%	48 491
Finance and administration		711 295	435 527	–	35 796	241 287	217 697	23 590	11%	435 527
Internal audit		366	724	–	–	3 219	299	2 920	978%	724
Community and public safety		7 963	7 944	–	2 274	3 492	4 118	(627)	-15%	7 944
Community and social services		7 824	7 338	–	2 252	3 429	3 744	(315)	-8%	7 338
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		139	605	–	22	63	375	(311)	-83%	605
Economic and environmental services		50 944	45 963	–	2 771	20 808	23 035	(2 227)	-10%	45 963
Planning and development		49 421	45 531	–	2 771	20 066	22 819	(2 753)	-12%	45 531
Road transport		–	–	–	–	–	–	–		–
Environmental protection		1 522	432	–	–	742	216	526	243%	432
Trading services		1 044 881	373 024	–	90 890	539 052	187 726	351 326	187%	373 024
Energy sources		–	–	–	–	–	–	–		–
Water management		949 968	230 811	–	80 537	480 480	116 230	364 250	313%	230 811
Waste water management		94 913	142 213	–	10 353	58 572	71 496	(12 924)	-18%	142 213
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	1 906 430	911 672	–	138 901	858 665	457 249	401 416	88%	911 672
Surplus/ (Deficit) for the year		(46 605)	931 366	–	251 009	361 392	464 270	(102 878)	-22%	931 366

References

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

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

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

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

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Municipal governance and administration		1 289 011	1 205 791	–	343 646	978 191	602 896	375 295	62%	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	–	343 646	978 191	602 896	375 295	0	1 205 791
Administrative and Corporate Support		420 104	493 440	–	91 797	284 756	246 720	38 036	0	493 440
Asset Management		672 259	–	–	235 699	530 660	–	530 660	#DIV/0!	–
Finance		196 647	712 351	–	16 150	162 774	356 176	(193 401)	(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	–	11	2 466	951	1 515	0	1 902
Planning and development		6 414	1 902	–	11	1 608	951	658	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	–	–	169	951	(782)	(0)	1 902
Regional Planning and Development		5 002	–	–	2	1 378	–	1 378	#DIV/0!	–
Town Planning, Building Regulations and Enforcement, and City Engineer		31	–	–	9	27	–	27	#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	–	–	–	858	–	858	#DIV/0!	–
Biodiversity and Landscape		–	–	–	–	–	–	–		–
Coastal Protection		–	–	–	–	–	–	–		–
Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	–	–	–	–	–	–		–
Pollution Control		1 351	–	–	–	858	–	858	#DIV/0!	–
Soil Conservation		–	–	–	–	–	–	–		–
Trading services		563 049	635 345	–	46 253	239 400	317 673	(78 273)	(0)	635 345
Energy sources		–	–	–	–	–	–	–		–
Electricity		–	–	–	–	–	–	–		–
Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
Nonelectric Energy		–	–	–	–	–	–	–		–
Water management		422 937	496 566	–	32 426	164 123	248 283	(84 160)	(0)	496 566
Water Treatment		577	–	–	272	702	–	702	#DIV/0!	–
Water Distribution		404 117	496 566	–	30 504	153 521	248 283	(94 762)	(0)	496 566
Water Storage		18 243	–	–	1 650	9 900	–	9 900	#DIV/0!	–
Waste water management		140 112	138 779	–	13 827	75 277	69 389	5 888	0	138 779
Public Toilets		–	–	–	–	–	–	–		–
Sewerage		140 009	138 779	–	13 815	75 220	69 389	5 831	0	138 779
Storm Water Management		–	–	–	–	–	–	–		–
Waste Water Treatment		102	–	–	11	57	–	57	#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	–	389 910	1 220 057	921 519	298 538	0	1 843 038
Expenditure - Functional										
Municipal governance and administration		802 641	484 742	–	42 965	295 314	242 370	52 944	0	484 742
Executive and council		90 981	48 491	–	7 169	50 808	24 374	26 434	0	48 491
Mayor and Council		19 991	23 037	–	1 585	10 411	11 647	(1 236)	(0)	23 037
Municipal Manager, Town Secretary and Chief Executive		70 990	25 454	–	5 584	40 397	12 727	27 670	0	25 454
Finance and administration		711 295	435 527	–	35 796	241 287	217 697	23 590	0	435 527
Administrative and Corporate Support		150 965	67 713	–	14 613	86 721	33 856	52 864	0	67 713
Asset Management		21 694	36 903	–	1 208	11 641	18 452	(6 811)	(0)	36 903
Finance		466 147	291 548	–	11 981	106 174	145 774	(39 600)	(0)	291 548
Fleet Management		49 902	19 648	–	6 945	19 565	9 824	9 741	0	19 648
Human Resources		6 580	8 644	–	171	2 054	4 322	(2 267)	(0)	8 644
Information Technology		14 800	9 200	–	845	14 185	4 600	9 585	0	9 200
Legal Services		1 028	1 440	–	–	501	653	(152)	(0)	1 440
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	200	–	200	#DIV/0!	–
Property Services		–	–	–	–	–	–	–		–
Risk Management		–	–	–	–	–	–	–		–
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		180	432	–	32	245	216	29	0	432
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		366	724	–	–	3 219	299	2 920	0	724
Governance Function		366	724	–	–	3 219	299	2 920	0	724
Community and public safety		7 963	7 944	–	2 274	3 492	4 118	(627)	(0)	7 944
Community and social services		7 824	7 338	–	2 252	3 429	3 744	(315)	(0)	7 338
Aged Care		35	–	–	–	57	–	57	#DIV/0!	–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		–	313	–	–	–	230	(230)	(0)	313
Child Care Facilities		3	–	–	–	–	–	–		–
Community Halls and Facilities		5	–	–	–	–	–	–		–
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		6 190	5 499	–	811	1 843	2 749	(906)	(0)	5 499
Education		316	324	–	–	–	162	(162)	(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	–	1 441	1 528	603	925	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	–	22	63	375	(311)	(0)	605
Ambulance		–	–	–	–	–	–	–		–
Health Services		139	605	–	22	63	375	(311)	(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	–	2 771	20 808	23 035	(2 227)	(0)	45 963
Planning and development		49 421	45 531	–	2 771	20 066	22 819	(2 753)	(0)	45 531
Billboards		–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)		16 041	272	–	–	7	136	(129)	(0)	272
Central City Improvement District		–	–	–	–	–	53	(53)	(0)	–
Development Facilitation		–	–	–	–	–	–	–		–
Economic Development/Planning		6	2 757	–	–	–	1 378	(1 378)	(0)	2 757
Regional Planning and Development		30 196	42 474	–	2 617	17 340	21 237	(3 897)	(0)	42 474
Town Planning, Building Regulations and Enforcement, and City Engineer		3 063	–	–	155	2 719	–	2 719	#DIV/0!	–
Project Management Unit		–	–	–	–	–	–	–		–
Provincial Planning		–	–	–	–	–	–	–		–
Support to Local Municipalities		115	28	–	–	–	14	(14)	(0)	28
Road transport		–	–	–	–	–	–	–		–
Public Transport		–	–	–	–	–	–	–		–
Road and Traffic Regulation		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Taxi Ranks		–	–	–	–	–	–	–		–
Environmental protection		1 522	432	–	–	742	216	526	0	432
Biodiversity and Landscape		–	–	–	–	–	–	–		–
Coastal Protection		–	–	–	–	–	–	–		–
Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	–	–	–	–	–	–		–
Pollution Control		1 522	432	–	–	742	216	526	0	432
Soil Conservation		–	–	–	–	–	–	–		–
Trading services		1 044 881	373 024	–	90 890	539 052	187 726	351 326	0	373 024
Energy sources		–	–	–	–	–	–	–		–
Electricity		–	–	–	–	–	–	–		–
Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
Nonelectric Energy		–	–	–	–	–	–	–		–
Water management		949 968	230 811	–	80 537	480 480	116 230	364 250	0	230 811
Water Treatment		32 652	106 828	–	4 552	18 096	54 238	(36 142)	(0)	106 828
Water Distribution		771 241	116 765	–	69 891	398 476	58 382	340 094	0	116 765
Water Storage		146 074	7 218	–	6 094	63 907	3 609	60 298	0	7 218
Waste water management		94 913	142 213	–	10 353	58 572	71 496	(12 924)	(0)	142 213
Public Toilets		3 360	231	–	–	680	116	565	0	231
Sewerage		24 188	74 955	–	2 495	7 834	37 816	(29 981)	(0)	74 955
Storm Water Management		–	–	–	–	–	–	–		–
Waste Water Treatment		67 364	67 027	–	7 858	50 057	33 565	16 492	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	–	138 901	858 665	457 249	401 416	0	911 672
Surplus/ (Deficit) for the year		(46 605)	931 366	–	251 009	361 392	464 270	(102 878)	(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	-	-	-	*908 321*	*58 753 814*	-	*58 753 814*	-
check opexp balance	-	-	-	-	-	-	-	-

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		1 289 011	1 205 791	–	343 646	978 191	602 896	375 295	62.2%	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	–	11	1 608	951	658	69.1%	1 902
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		1 351	–	–	–	858	–	858	#DIV/0!	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		422 937	496 566	–	32 426	164 123	248 283	(84 160)	-33.9%	496 566
Vote 14 - Waste Water Management		140 112	138 779	–	13 827	75 277	69 389	5 888	8.5%	138 779
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	1 859 825	1 843 038	–	389 910	1 220 057	921 519	298 538	32.4%	1 843 038
Expenditure by Vote	1									
Vote 1 - Executive and Council		90 981	48 491	–	7 169	50 808	24 374	26 434	108.5%	48 491
Vote 2 - Finance and Administration		711 295	435 527	–	35 796	241 287	217 697	23 590	10.8%	435 527
Vote 3 - Internal Audit		366	724	–	–	3 219	299	2 920	977.9%	724
Vote 4 - Community and Social Services		7 824	7 338	–	2 252	3 429	3 744	(315)	-8.4%	7 338
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		139	605	–	22	63	375	(311)	-83.2%	605
Vote 9 - Planning and Development		49 421	45 531	–	2 771	20 066	22 819	(2 753)	-12.1%	45 531
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		1 522	432	–	–	742	216	526	243.3%	432
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		949 968	230 811	–	80 537	480 480	116 230	364 250	313.4%	230 811
Vote 14 - Waste Water Management		94 913	142 213	–	10 353	58 572	71 496	(12 924)	-18.1%	142 213
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	1 906 430	911 672	–	138 901	858 665	457 249	401 416	87.8%	911 672
Surplus/ (Deficit) for the year	2	(46 605)	931 366	–	251 009	361 392	464 270	(102 878)	-22.2%	931 366

References

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

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

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

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	–	343 646	978 191	602 896	375 295	62%	1 205 791
2.1 - Administrative and Corporate Support		420 104	493 440	–	91 797	284 756	246 720	38 036	15%	493 440
2.2 - Asset Management		672 259	–	–	235 699	530 660	–	530 660	#DIV/0!	–
2.3 - Finance		196 647	712 351	–	16 150	162 774	356 176	(193 401)	-54%	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 C		–	–	–	–	–	–	–		–
2.9 - Security Services		–	–	–	–	–	–	–		–
2.10 - Supply Chain Management		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
3.1 - Governance Function		–	–	–	–	–	–	–		–
3.2 - Risk Management		–	–	–	–	–	–	–		–
3.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
4.1 - Aged Care		–	–	–	–	–	–	–		–
4.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–		–
4.5 - Child Care Facilities		–	–	–	–	–	–	–		–
4.6 - Community Halls and Facilities		–	–	–	–	–	–	–		–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.8 - Population Development		–	–	–	–	–	–	–		–
4.9 - Disaster Management		–	–	–	–	–	–	–		–
4.10 - Education		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
5.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.4 - Recreational Facilities		–	–	–	–	–	–	–		–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.2 - Cleansing		–	–	–	–	–	–	–		–
6.3 - Control of Public Nuisances		–	–	–	–	–	–	–		–
6.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.5 - Fire Fighting and Protection		–	–	–	–	–	–	–		–
6.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
7.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
7.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
7.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
7.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
7.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
7.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
7.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
7.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
7.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
8.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
8.2 - Health Services		–	–	–	–	–	–	–		–
8.3 - Laboratory Services		–	–	–	–	–	–	–		–
8.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
8.5 - Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–		–
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	–	11	1 608	951	658	69%	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	–	–	169	951	(782)	-82%	1 902
9.6 - Regional Planning and Development		5 002	–	–	2	1 378	–	1 378	#DIV/0!	–
9.7 - Town Planning, Building Regulations and Enforcemen		31	–	–	9	27	–	27	#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	–	–	–	858	–	858	#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	–	–	–	858	–	858	#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	–	32 426	164 123	248 283	(84 160)	-34%	496 566
13.1 - Water Treatment		577	–	–	272	702	–	702	#DIV/0!	–
13.2 - Water Distribution		404 117	496 566	–	30 504	153 521	248 283	(94 762)	-38%	496 566
13.3 - Water Storage		18 243	–	–	1 650	9 900	–	9 900	#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	–	13 827	75 277	69 389	5 888	8%	138 779
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		140 009	138 779	–	13 815	75 220	69 389	5 831	8%	138 779
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		102	–	–	11	57	–	57	#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	–	389 910	1 220 057	921 519	298 538	32%	1 843 038
Expenditure by Vote	1							–		
Vote 1 - Executive and Council		90 981	48 491	–	7 169	50 808	24 374	26 434	108%	48 491
1.1 - Mayor and Council		19 991	23 037	–	1 585	10 411	11 647	(1 236)	-11%	23 037
1.2 - Municipal Manager, Town Secretary and Chief Executi		70 990	25 454	–	5 584	40 397	12 727	27 670	217%	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	–	35 796	241 287	217 697	23 590	11%	435 527
2.1 - Administrative and Corporate Support		150 965	67 713	–	14 613	86 721	33 856	52 864	156%	67 713
2.2 - Asset Management		21 694	36 903	–	1 208	11 641	18 452	(6 811)	-37%	36 903

2.3 - Finance	466 147	291 548	–	11 981	106 174	145 774	(39 600)	-27%	291 548
2.4 - Fleet Management	49 902	19 648	–	6 945	19 565	9 824	9 741	99%	19 648
2.5 - Human Resources	6 580	8 644	–	171	2 054	4 322	(2 267)	-52%	8 644
2.6 - Information Technology	14 800	9 200	–	845	14 185	4 600	9 585	208%	9 200
2.7 - Legal Services	1 028	1 440	–	–	501	653	(152)	-23%	1 440
2.8 - Marketing, Customer Relations, Publicity and Media C	–	–	–	–	200	–	200	#DIV/0!	–
2.9 - Security Services	–	–	–	–	–	–	–		–
2.10 - Supply Chain Management	180	432	–	32	245	216	29	14%	432
Vote 3 - Internal Audit	366	724	–	–	3 219	299	2 920	978%	724
3.1 - Governance Function	366	724	–	–	3 219	299	2 920	978%	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	–	2 252	3 429	3 744	(315)	-8%	7 338
4.1 - Aged Care	35	–	–	–	57	–	57	#DIV/0!	–
4.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
4.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums	–	313	–	–	–	230	(230)	-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	–	1 441	1 528	603	925	154%	1 202
4.9 - Disaster Management	6 190	5 499	–	811	1 843	2 749	(906)	-33%	5 499
4.10 - Education	316	324	–	–	–	162	(162)	-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	–	22	63	375	(311)	-83%	605
8.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.2 - Health Services	139	605	–	22	63	375	(311)	-83%	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	–	2 771	20 066	22 819	(2 753)	-12%	45 531
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	16 041	272	–	–	7	136	(129)	-95%	272
9.3 - Central City Improvement District	–	–	–	–	–	53	(53)	-100%	–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	6	2 757	–	–	–	1 378	(1 378)	-100%	2 757
9.6 - Regional Planning and Development	30 196	42 474	–	2 617	17 340	21 237	(3 897)	-18%	42 474
9.7 - Town Planning, Building Regulations and Enforcement	3 063	–	–	155	2 719	–	2 719	#DIV/0!	–
9.8 - Project Management Unit	–	–	–	–	–	–	–		–
9.9 - Provincial Planning	–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities	115	28	–	–	–	14	(14)	-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	–	–	742	216	526	243%	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	–	–	742	216	526	243%	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	–	80 537	480 480	116 230	364 250	313%	230 811
13.1 - Water Treatment		32 652	106 828	–	4 552	18 096	54 238	(36 142)	-67%	106 828
13.2 - Water Distribution		771 241	116 765	–	69 891	398 476	58 382	340 094	583%	116 765
13.3 - Water Storage		146 074	7 218	–	6 094	63 907	3 609	60 298	1671%	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	–	10 353	58 572	71 496	(12 924)	-18%	142 213
14.1 - Public Toilets		3 360	231	–	–	680	116	565	488%	231
14.2 - Sewerage		24 188	74 955	–	2 495	7 834	37 816	(29 981)	-79%	74 955
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		67 364	67 027	–	7 858	50 057	33 565	16 492	49%	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	–	138 901	858 665	457 249	401 416	0	911 672
Surplus/ (Deficit) for the year	2	(46 605)	931 366	–	251 009	361 392	464 270	(102 878)	(0)	931 366

References

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

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

3. Assign share in 'associate' to relevant Vote

check revenue

check expenditure

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	–	40 139	228 018	248 283	(20 265)	-8%	496 566
Service charges - Waste Water Management		141 903	138 779	–	13 880	80 672	69 389	11 283	16%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		7 511	3 114	–	196	1 389	1 557	(168)	-11%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	–	7 537	45 727	41 932	3 796	9%	83 863
Interest from Current and Non Current Assets		10 055	13 607	–	218	3 874	6 803	(2 929)	-43%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	–	–	1 827	951	876	92%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	–	14	538	1 295	(756)	-58%	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	–	236 327	533 129	364 687	168 443	46%	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	–	298 310	895 175	734 897	160 278	22%	1 469 793
Expenditure By Type										
Employee related costs		586 399	313 024	–	50 462	336 095	156 512	179 583	115%	313 024
Remuneration of councillors		13 234	14 996	–	1 128	6 738	7 498	(760)	-10%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	–	24 939	132 048	38 089	93 959	247%	76 177
Debt impairment		288 866	28 424	–	2 369	14 212	14 212	–		28 424
Depreciation and amortisation		237 913	240 934	–	19 863	118 935	120 467	(1 533)	-1%	240 934
Interest		48 440	5 304	–	612	20 513	2 704	17 809	659%	5 304
Contracted services		191 228	126 582	–	22 906	85 415	64 447	20 968	33%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	4 000	(4 000)	-100%	8 000
Irrecoverable debts written off		9 016	4 732	–	328	2 960	2 366	594	25%	4 732
Operational costs		274 207	93 497	–	16 293	141 749	46 954	94 795	202%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	–	(0)	–	(0)		–
Total Expenditure		1 906 430	911 672	–	138 901	858 665	457 249	401 416	88%	911 672
Surplus/(Deficit)		(454 137)	558 122	–	159 409	36 510	277 648	(241 138)	(0)	558 122
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	–	90 692	266 128	186 622	79 506	0	373 245
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(46 605)	931 366	–	250 101	302 638	464 270			931 366
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		(46 605)	931 366	–	250 101	302 638	464 270			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	–	250 101	302 638	464 270			931 366
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	908	58 405	–			–
Surplus/ (Deficit) for the year		(46 605)	931 366	–	251 009	361 044	464 270			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	389 002	1 161 303	921 519	1 843 038

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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	–	–	2 788	6 939	–	6 939	#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	–	27 594	107 488	90 645	16 844	19%	181 289
Vote 14 - Waste Water Management		78 766	191 955	–	41 588	157 834	95 978	61 856	64%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	–	71 970	272 261	186 622	85 638	46%	373 245
Total Capital Expenditure		363 991	373 245	–	71 970	272 261	186 622	85 638	46%	373 245
Capital Expenditure - Functional Classification										
Governance and administration		7 589	–	–	2 788	6 939	–	6 939	#DIV/0!	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	2 788	6 939	–	6 939	#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	–	69 182	265 322	186 622	78 700	42%	373 245
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	–	27 594	107 488	90 645	16 844	19%	181 289
Waste water management		78 766	191 955	–	41 588	157 834	95 978	61 856	64%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	363 991	373 245	–	71 970	272 261	186 622	85 638	46%	373 245
Funded by:										
National Government		164 047	373 245	–	69 182	265 322	186 622	78 700	42%	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	–	69 182	265 322	186 622	78 700	42%	373 245
Borrowing	6	–	–	–	2 354	6 100	–	6 100	#DIV/0!	–
Internally generated funds		199 945	–	–	434	839	–	839	#DIV/0!	–
Total Capital Funding		363 991	373 245	–	71 970	272 261	186 622	85 638	46%	373 245

References

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

2. Include capital component of PPP unitary payment

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

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

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

7. Total Capital Funding must balance with Total Capital Expenditure

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 December

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	–	–	2 788	6 939	–	6 939	#DIV/0!	–
2.1 - Administrative and Corporate Support		1 512	–	–	308	470	–	470	#DIV/0!	–
2.2 - Asset Management		2 219	–	–	–	–	–	–		–
2.3 - Finance		2 297	–	–	2 354	6 100	–	6 100	#DIV/0!	–
2.4 - Fleet Management		–	–	–	–	–	–	–		–
2.5 - Human Resources		–	–	–	–	–	–	–		–
2.6 - Information Technology		1 562	–	–	127	368	–	368	#DIV/0!	–
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 Di		–	–	–	–	–	–	–		–
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	–	27 594	107 488	90 645	16 844	19%	181 289
13.1 - Water Treatment		179 400	118 507	–	14 910	44 734	59 254	(14 519)	-25%	118 507
13.2 - Water Distribution		107 728	62 782	–	12 683	62 754	31 391	31 363	100%	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	–	41 588	157 834	95 978	61 856	64%	191 955
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		(38 686)	87 640	–	15 195	67 294	43 820	23 474	54%	87 640
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		117 453	104 315	–	26 393	90 540	52 158	38 382	74%	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	–	71 970	272 261	186 622	85 638	0	373 245
Total Capital Expenditure		363 991	373 245	–	71 970	272 261	186 622	85 638	0	373 245

References

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

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M06 December

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	–	(18 526)	579 168
Trade and other receivables from exchange transactions		144 847	527 080	–	299 766	527 080
Receivables from non-exchange transactions		13 419	9 470	–	24 311	9 470
Current portion of non-current receivables		2 437	66	–	2 387	66
Inventory		11 617	46 242	–	14 951	46 242
VAT		132 678	902	–	157 581	902
Other current assets		409	–	–	180	–
Total current assets		312 965	1 162 928	–	480 651	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	–	3 961 010	3 794 465
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 028	4 258	–	2 947	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	–	3 995 191	3 840 285
TOTAL ASSETS		4 154 830	5 003 213	–	4 475 842	5 003 213
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		54 366	(5 231)	–	54 366	(5 231)
Consumer deposits		23 274	–	–	23 943	–
Trade and other payables from exchange transactions		1 184 395	470 115	–	1 068 974	470 115
Trade and other payables from non-exchange transactions		1 921	2 111	–	51 090	2 111
Provision		114 097	(6 954)	–	119 203	(6 954)
VAT		256 508	96 443	–	278 729	96 443
Other current liabilities		–	–	–	–	–
Total current liabilities		1 634 561	556 485	–	1 596 306	556 485
Non current liabilities						
Financial liabilities		27 562	148 958	–	25 438	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	–	47 347	194 333
TOTAL LIABILITIES		1 684 033	750 817	–	1 643 652	750 817
NET ASSETS	2	2 470 798	4 252 396	–	2 832 190	4 252 396
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 470 798	4 252 396	–	2 832 190	4 252 396
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	2 470 798	4 252 396	–	2 832 190	4 252 396

References

1. Material variances to be explained in Table SC1

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

DC21 Ugu - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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		(213 783)	448 560	–	19 628	116 218	277 572	(161 354)	-58%	448 560
Other revenue		7 913	5 165	–	210	1 928	2 582	(655)	-25%	5 165
Transfers and Subsidies - Operational		758 936	729 373	–	–	235 479	364 687	(129 208)	-35%	729 373
Transfers and Subsidies - Capital		(206 175)	373 245	–	141 000	235 000	186 622	48 378	26%	373 245
Interest		–	13 607	–	–	–	6 803	(6 803)	-100%	13 607
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(3 652 197)	(656 721)	–	(180 319)	913 946	(313 365)	(1 227 310)	392%	(656 721)
Interest		–	(5 356)	–	–	–	(2 678)	(2 678)	100%	(5 356)
Transfers and Subsidies		–	(8 000)	–	–	–	4 000	4 000	100%	(8 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(3 305 306)	899 872	–	(19 480)	1 502 570	526 224	(976 346)	-186%	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)	–	(71 970)	(272 261)	(214 616)	57 645	-27%	(429 231)
NET CASH FROM/(USED) INVESTING ACTIVITIES		8 986 683	(429 231)	–	(71 970)	(272 261)	(214 616)	57 645	-27%	(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)	–	–	–	(2 615)	(2 615)	100%	(5 231)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(5 231)	–	–	–	(2 615)	(2 615)	100%	–
NET INCREASE/ (DECREASE) IN CASH HELD		5 681 378	465 410	–	(91 451)	1 230 309	308 993			–
Cash/cash equivalents at beginning:		299 614	14 911	–	4	7 561	14 911			7 561
Cash/cash equivalents at month/year end:		5 980 992	480 320	–	(91 446)	1 237 870	323 904			–

References

1. Material variances to be explained in Table SC1

DC21 Ugu - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Service charges - Electricity	–		
	Service charges - Water	(20 265)	This is due to correction of customer accounts where they have	The municipality is strengthening meter reading processes through
	Service charges - Waste Water Management	11 283	The revenue billed on sanitation is performing at rate that is much	
	Service charges - Waste management	–		
	Sale of Goods and Rendering of Services	(168)	This revenue source is ad-hoc in nature and speaks to the sale of	The municipality is improving the visibility and accessibility of
	Agency services	–		
	Interest	–		
	Interest earned from Receivables	3 796	The increase in the number of customers who are not paying the	The municipality is intensifying credit control implementation through
	Interest from Current and Non Current Assets	(2 929)	The variance is owing to a decrease in investment deposits and an	Cash flow forecasting processes are being strengthened through
	Dividends	–		
	Rent on Land	–		
	Rental from Fixed Assets	876	This is due to the billing of the Base Telecommunication Station	
	Licence and permits	–		
	Special rating levies	–		
	Operational Revenue	(756)	The revenue source is performing lower than anticipated due to less	The municipality is improving turnaround times for water
	Non-Exchange Revenue	–		
	Property rates	–		
	Surcharges and Taxes	–		
	Fines, penalties and forfeits	–		
	Licence and permits	–		
	Transfers and subsidies - Operational	168 443	This variance is owing to the fact that the equitable share grant is	
	Interest			
	Fuel Levy			
	Operational Revenue			
	Gains on disposal of Assets			
2	Expenditure By Type			
	Employee related costs	179 583	The expenditure line item remains an area of interest when it comes	The municipality will review and adjust the employee-related costs
	Remuneration of councillors	(760)	This variance is in line with the YTD budget expectations and	
	Bulk purchases - electricity	–		
	Inventory consumed	93 959	This unfavourable variance is attributed to higher than anticipated	The municipality will review and adjust the Inventory consumed
	Debt impairment	–		
	Depreciation and amortisation	(1 533)	This is owing to lower than anticipated capitalization of assets which	
	Interest	17 809	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	To remedy this overspending the Municipality will be implementing a payment prioritisation plan targeting major creditors such as Umgeni, Eskom and eThekwini engaging such creditors to
	Contracted services	20 968		
	Transfers and subsidies	(4 000)		Furthermore, the municipality will review and adjust the interest
	Irrecoverable debts written off	594	This is largely due to effective cost containment initiatives instituted	The municipality will review and adjust the contracted services
	Operational costs	94 795		
	Losses on Disposal of Assets		The debt-write off emanates from incentive programs such as the	The municipality will review and adjust the debt write off budget
	Other Losses		This unfavourable variance is because of expenditure being higher	The municipality will review and adjust Other operating expenditure
3	Capital Expenditure			
	Finance and administration	6 939	Internal funded Projects will be catered for during the Adjustments	
	Water management	16 844	The favoraable variance is as a result of the municipality fast	
	Waste water management	61 856	The favoraable variance is as a result of the municipality fast	
4	Financial Position			
	Total current assets	480 651		
	Total non current assets	3 995 191		
	Total current liabilities	1 596 306		
	Total non current liabilities	47 347		
	Accumulated surplus/(deficit)			
5	Cash Flow			
	Receipts			
	Property rates			
	Service charges	(161 354)	The system is pulling incorrect figures	
	Other revenue	(655)		
	Transfers and Subsidies - Operational	(129 208)		
	Transfers and Subsidies - Capital	48 378		
	Interest	(6 803)		
	Dividends			
	Payments			
	Suppliers and employees	(1 227 310)		
	Interest	(5 356)		
	Transfers and Subsidies	(8 000)		
	Payments			
	Capital assets	57 645		
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 - M06 December

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%	2.4%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	8.5%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		52.2%	15.6%	0.0%	43.1%	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%	30.1%	209.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.5%	104.1%	0.0%	-1.2%	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%	2.4%	3.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.7%	16.8%	0.0%	2.3%	1.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

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

2. Material variances to be explained.

Calculations						
Financial liabilities		27 562	148 958		25 438	
Total Assets		4 154 830	5 003 213		4 475 842	5 003 213
Employee related costs		586 399	313 024		336 095	313 024
Repairs & Maintenance		39 461	49 143		21 262	49 143
Interest (finance charges)		48 440	5 304		20 513	5 304
Principal paid			5 231			5 231
Depreciation		237 913	240 934			14 996
Operating expenditure		1 906 430	911 672		858 665	911 672
Total Capital Expenditure		363 991	373 245		71 970	272 261
Borrowed funding for capital					6 100	
Debt		1 290 153	661 329		1 221 777	661 329
Equity		2 470 798	4 252 396		2 832 190	4 252 396
Reserves and funds						
Borrowing		27 562	148 958		25 438	148 958
Current assets		312 965	1 162 928		480 651	1 162 928
Current liabilities		1 634 561	556 485		1 596 306	556 485
Monetary assets		7 559	579 168		(18 526)	579 168
Total Revenue (excluding capital transfers and contributions)		1 452 293	1 469 793		895 175	1 469 793
Transfers and subsidies - Operational		692 711				
Transfers and subsidies - capital (monetary allocations)		407 532	373 245		266 128	373 245
Debt service payments			8 376			(10 586)
Outstanding debtors (receivables)		160 833				
Annual services revenue		653 085	635 345		54 019	308 690
Cash + investments	Including LT investments	7 559	579 168		(18 526)	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 - M06 December

Description R thousands	NT Code	Budget Year 2025/26 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	56 574	38 882	38 722	37 323	34 014	33 199	185 358	1 181 193	1 605 265	1 471 087	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	11 931	6 441	5 527	4 817	4 947	4 459	23 739	144 095	205 956	182 056	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	(0)	(1)	–	(0)	(1)	1 799	1 796	1 796	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(3 193)	(1 681)	(663)	(854)	4 612	1 496	(367)	3 235	2 585	8 122	–	–
Total By Income Source	2000	65 312	43 642	43 586	41 284	43 573	39 154	208 729	1 330 321	1 815 601	1 663 062	–	–
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 255	1 638	1 217	815	858	1 049	4 961	16 568	31 360	24 250	–	–
Commercial	2300	15 562	8 003	7 521	6 301	11 087	5 644	30 789	168 329	253 237	222 151	–	–
Households	2400	45 515	34 061	34 872	34 242	31 656	32 488	172 985	1 145 310	1 531 129	1 416 682	–	–
Other	2500	(19)	(61)	(24)	(74)	(29)	(27)	(6)	114	(125)	(21)	–	–
Total By Customer Group	2600	65 312	43 642	43 586	41 284	43 573	39 154	208 729	1 330 321	1 815 601	1 663 062	–	–

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 - M06 December

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	25 593	553	28 857	33 544	(2 867)	22 996	181 173	448 929	738 777	738 777
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	26 269	14 447	3 026	2 604	5 393	935	30 509	150 904	234 086	234 086
Auditor General	0800	1 804	–	–	–	–	–	430	20	2 253	2 253
Other	0900	3 346	1 909	3 021	3 966	1 623	2 662	12 764	49 740	79 030	79 030
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	57 011	16 909	34 904	40 113	4 149	26 592	224 875	649 593	1 054 147	1 054 147

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 - M06 December

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									174			2		176
										1	1				0
NEDBANK	7648552728									–					–
										–					–
STANDARD BANK MIG CALL	058905324-041									3		157 622	178 714		21 095
										14	14			144	144
STANDARD BANK	058905324-045									–					–
										–					–
ABSA CALL	2081188843 + 2081187889									233					233
										–				1	1
STANDARD BANK CALL	058905324-042									62		8 200	8 186		48
										8	8			40	40
ABSA INVEST	2081523754									–					–
										–					–
STANDARD BANK	058905324-051									–					–
GENERAL ACCOUNT	53299787														
															–
															–
Municipality sub-total										495		165 822	186 901		21 737
Entities															
															–
															–
															–
															–
															–
															–
															–
Entities sub-total										–		–	–		–
TOTAL INVESTMENTS AND INTEREST	2									495		165 822	186 901		21 737

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 - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		28 192	726 151	–	235 549	510 467	363 076	(12 126)	-3.3%	726 151
EPWP Incentive	–	3 606	–	–	–	(608)	–	(608)	#DIV/0!	–
Finance Management	–	1 950	2 000	–	–	100	1 000			2 000
Local Government Equitable Share	–	–	706 648	–	235 549	529 986	353 324			706 648
Municipal Disaster Recovery Grant	–	9 950	–	–	–	(15 500)	–			–
Municipal Drought Relief	–	745	–	–	–	(745)	–			–
Municipal Infrastructure Grant	–	–	14 381	–	–	–	7 191	(7 191)	-100.0%	14 381
Rural Road Asset Management Systems Grant	–	11 941	3 122	–	–	(2 766)	1 561	(4 327)	-277.2%	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	–	235 549	519 647	363 076	(2 946)	-0.8%	726 151
Capital Transfers and Grants										
National Government:		427 134	376 467	–	71 000	(107 308)	188 233	(168 368)	-89.4%	376 467
Municipal Infrastructure Grant (MIG)	–	278 458	273 245	–	71 000	(31 746)	136 622	(168 368)	-123.2%	273 245
Integrated National Electrification Programme Grant	–	–	3 222	–	–	–	1 611			3 222
Regional Bulk Infrastructure	–	12 776	–	–	–	(30 562)	–			–
Water Services Infrastructure Grant	–	135 900	100 000	–	–	(45 000)	50 000			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	–	71 000	(150 993)	188 233	(212 053)	-112.7%	376 467
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	488 531	1 102 618	–	306 549	368 654	551 309	(214 999)	-39.0%	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 - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		290 736	19 503	–	72 486	(85 953)	9 752	(95 705)	-981.4%	19 503
Expanded Public Works Programme Integrated Grant	–	3 606	–	–	209	(1 418)	–	(1 418)	#DIV/0!	–
Local Government Financial Management Grant	–	1 950	2 000	–	569	(1 044)	1 000	(2 044)	-204.4%	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	–	71 708	(62 295)	7 191	(69 486)	-966.3%	14 381
Rural Road Asset Management Systems Grant	–	3 527	3 122	–	–	(4 951)	1 561	(6 512)	-417.2%	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	–	–	–	(510)	–	(510)	#DIV/0!	–
KwaZulu-Natal-DC 21 - Ugu-Capacity Building and Other	–	8	–	–	–	(510)	–	(510)	#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	–	72 486	(92 162)	9 752	(101 913)	-1045.1%	19 503
Capital expenditure of Transfers and Grants										
National Government:		148 676	376 467	–	18 984	(91 885)	188 233	(280 118)	-148.8%	376 467
Integrated National Electrification Programme Grant	–	–	3 222	–	–	–	1 611	(1 611)	-100.0%	3 222
Municipal Infrastructure Grant	–	–	273 245	–	–	–	136 622	(136 622)	-100.0%	273 245
Regional Bulk Infrastructure Grant	–	12 776	–	–	–	(30 562)	–	(30 562)	#DIV/0!	–
Water Services Infrastructure Grant	–	135 900	100 000	–	18 984	(61 323)	50 000	(111 323)	-222.6%	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	–	18 984	(139 570)	188 233	(327 803)	-174.1%	376 467
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		493 177	395 970	–	91 470	(231 732)	197 985	(429 717)	-217.0%	395 970

References

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

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	–	833	5 069	5 674	(606)	-11%	11 349
Pension and UIF Contributions		–	338	–	–	–	169	(169)	-100%	338
Medical Aid Contributions		–	125	–	–	–	63	(63)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	–	7	22	191	(169)	-89%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	–	289	1 648	1 401	246	18%	2 803
Sub Total - Councillors		13 234	14 996	–	1 128	6 738	7 498	(760)	-10%	14 996
% increase	4		13.3%							13.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	–	–	–	2 334	(2 334)	-100%	4 668
Pension and UIF Contributions		–	131	–	–	–	65	(65)	-100%	131
Medical Aid Contributions		–	14	–	–	–	7	(7)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	–	–	–	334	(334)	-100%	669
Cellphone Allowance		–	165	–	–	–	83	(83)	-100%	165
Housing Allowances		–	129	–	–	–	64	(64)	-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	–	–	–	2 888	(2 888)	-100%	5 776
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	–	33 509	196 756	75 675	121 082	160%	151 350
Pension and UIF Contributions		63 343	49 347	–	5 641	34 023	24 673	9 350	38%	49 347
Medical Aid Contributions		25 451	18 805	–	2 338	13 803	9 403	4 401	47%	18 805
Overtime		62 340	8 375	–	4 998	32 012	4 187	27 824	664%	8 375
Performance Bonus		30 431	9 173	–	14	29 229	4 586	24 643	537%	9 173
Motor Vehicle Allowance		15 152	10 532	–	1 440	8 424	5 266	3 158	60%	10 532
Cellphone Allowance		3 481	3 479	–	302	1 782	1 739	42	2%	3 479
Housing Allowances		1 512	2 127	–	145	873	1 064	(191)	-18%	2 127
Other benefits and allowances		14 219	36 936	–	1 347	7 758	18 468	(10 710)	-58%	36 936
Payments in lieu of leave		7 788	7 450	–	(251)	6 238	3 725	2 513	67%	7 450
Long service awards		5 423	2 641	–	468	2 743	1 320	1 422	108%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	–	510	2 455	3 517	(1 063)	-30%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		586 399	307 248	–	50 462	336 095	153 624	182 471	119%	307 248
% increase	4		-47.6%							-47.6%
Total Parent Municipality		599 634	328 020	–	51 590	342 833	164 010	178 823	109%	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	–	51 590	342 833	164 010	178 823	109%	328 020
% increase	4		-45.3%							-45.3%
TOTAL MANAGERS AND STAFF		586 399	313 024	–	50 462	336 095	156 512	179 583	115%	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 - M06 December

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		(9 434)	(9 159)	(10 152)	(10 582)	(9 558)	(9 679)	–	–	–	–	–	409 770	351 206	383 434	402 513
Service charges - Waste Water Management		(9 642)	(9 074)	(10 266)	(9 758)	(8 965)	(9 950)	–	–	–	–	–	155 007	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	241	291	210	–	–	–	–	–	1 050	2 978	3 112	3 189
Cash Receipts by Source		209 567	(12 633)	(17 996)	(20 099)	(18 231)	(19 419)	–	–	–	–	–	1 059 721	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		209 567	(12 633)	(17 996)	(20 099)	(18 231)	(19 419)	–	–	–	–	–	1 432 966	1 569 949	1 672 979	1 753 012
Cash Payments by Type													–			
Employee related costs		(100)	(139)	(1 429)	1 568	–	–	–	–	–	–	–	313 124	313 024	329 614	342 139
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	14 996	14 996	15 671	16 063
Interest		–	–	–	–	–	–	–	–	–	–	–	5 356	5 356	5 597	5 737
Bulk purchases - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory		–	–	–	–	–	–	–	–	–	–	–	67 534	67 534	70 573	72 337
Contracted services		–	–	–	–	–	–	–	–	–	–	–	574 294	574 294	620 816	647 562
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	–	8 000	8 000	8 000	8 000
Other expenditure		(165 077)	(50 942)	(54 705)	(72 940)	(45 937)	(252 333)	(650)	–	–	–	–	758 690	116 106	121 331	124 364
Cash Payments by Type		(165 177)	(51 081)	(56 134)	(71 371)	(45 937)	(252 333)	(650)	–	–	–	–	1 741 993	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)	(71 371)	(45 937)	(252 333)	(650)	–	–	–	–	2 165 994	1 523 309	707 538	729 250
NET INCREASE/(DECREASE) IN CASH HELD		44 390	(63 714)	(74 131)	(91 470)	(64 168)	(271 752)	(650)	–	–	–	–	(733 028)	46 640	965 442	1 023 762
Cash/cash equivalents at the month/year beginning:		7 558	51 948	(11 766)	(85 896)	(177 367)	(241 535)	(513 287)	(513 937)	(513 937)	(513 937)	(513 937)	(513 937)	7 558	54 198	1 019 639
Cash/cash equivalents at the month/year end:		51 948	(11 766)	(85 896)	(177 367)	(241 535)	(513 287)	(513 937)	(513 937)	(513 937)	(513 937)	(513 937)	(1 246 965)	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 - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

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

References

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

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

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

References

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

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

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

4. Material variances to be explained

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

DC21 Ugu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

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	–	54 694	177 975	124 415	(53 560)	-43.0%	48%
November	748 890	31 104	–	22 315	200 291	155 519	(44 772)	-28.8%	54%
December	748 890	31 104	–	71 970	272 261	186 622	(85 638)	-45.9%	73%
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	–	272 261					

DC21 Ugu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		383 243	236 704	–	39 019	151 864	118 352	(33 513)	-28.3%	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	–	17 043	77 788	46 503	(31 286)	-67.3%	93 006
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		(121 779)	–	–	–	–	–	–		–
Reservoirs		1 000	–	–	–	–	–	–		–
Pump Stations		2 250	–	–	–	–	–	–		–
Water Treatment Works		152 470	93 006	–	17 043	77 788	46 503	(31 286)	-67.3%	93 006
Bulk Mains		2 263	–	–	–	–	–	–		–
Distribution		43 945	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		298 805	143 698	–	21 977	74 076	71 849	(2 227)	-3.1%	143 698
Pump Station		11 351	28 917	–	971	4 382	14 458	10 076	69.7%	28 917
Reticulation		130 285	73 820	–	13 330	31 684	36 910	5 226	14.2%	73 820
Waste Water Treatment Works		157 029	40 961	–	7 676	38 009	20 481	(17 528)	-85.6%	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	–	–	127	368	–	(368)	#DIV/0!	–
Computer Equipment		10 872	–	–	127	368	–	(368)	#DIV/0!	–
Furniture and Office Equipment		7 110	–	–	308	470	–	(470)	#DIV/0!	–
Furniture and Office Equipment		7 110	–	–	308	470	–	(470)	#DIV/0!	–
Machinery and Equipment		847 746	–	–	–	–	–	–		–
Machinery and Equipment		847 746	–	–	–	–	–	–		–
Transport Assets		128 919	–	–	2 354	6 100	–	(6 100)	#DIV/0!	–
Transport Assets		128 919	–	–	2 354	6 100	–	(6 100)	#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	–	41 808	158 803	118 352	(40 451)	-34.2%	236 704

References

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

DC21 Ugu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		7 143 164	15 911	–	–	6 070	7 956	1 886	23.7%	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	–	–	6 070	7 956	1 886	23.7%	15 911
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		51 942	15 911	–	–	6 070	7 956	1 886	23.7%	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	–	–	6 070	7 956	1 886	23.7%	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 C5

check balance	8 500 755 183	-	-	-	-	-			-

DC21 Ugu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

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
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		36 938	41 832	–	4 963	18 809	22 079	3 270	14.8%	41 832
Roads Infrastructure		2 482	6 213	–	545	2 387	3 106	719	23.2%	6 213
Roads		2 482	5 132	–	545	2 387	2 566	179	7.0%	5 132
Road Structures		–	1 080	–	–	–	540	540	100.0%	1 080
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		4 219	4 214	–	–	1 760	2 107	347	16.5%	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	–	–	1 760	2 107	347	16.5%	4 214
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		26 258	28 488	–	4 351	13 003	15 069	2 066	13.7%	28 488
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		2 176	2 795	–	7	1 014	1 397	383	27.4%	2 795
Pump Stations		270	216	–	75	75	108	33	30.2%	216
Water Treatment Works		1 798	1 207	–	873	1 072	603	(468)	-77.6%	1 207
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		17 474	20 295	–	1 451	7 629	10 147	2 518	24.8%	20 295
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		4 540	3 976	–	1 945	3 213	2 812	(400)	-14.2%	3 976
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		3 783	2 917	–	4	1 535	1 797	262	14.6%	2 917
Pump Station		2 063	2 917	–	4	854	1 797	943	52.5%	2 917
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		1 720	–	–	–	680	–	(680)	#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	–	–	63	125	–	(125)	#DIV/0!	–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		195	–	–	63	125	–	(125)	#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	–	869	2 453	3 655	1 202	32.9%	7 311
Operational Buildings	2 523	7 311	–	869	2 453	3 655	1 202	32.9%	7 311
Municipal Offices	2 523	7 311	–	869	2 453	3 655	1 202	32.9%	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	–	5 832	21 262	25 734	4 472	17.4%	49 143

DC21 Ugu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		216 576	93 762	–	18 310	109 582	46 881	(62 701)	-133.7%	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	109 582	29 728	(79 854)	-268.6%	59 456
Dams and Weirs		–	3 285	–	–	–	1 643	1 643	100.0%	3 285
Boreholes		–	657	–	–	–	329	329	100.0%	657
Reservoirs		–	9 856	–	–	–	4 928	4 928	100.0%	9 856
Pump Stations		–	13 142	–	–	–	6 571	6 571	100.0%	13 142
Water Treatment Works		–	17 522	–	–	–	8 761	8 761	100.0%	17 522
Bulk Mains		–	5 136	–	–	–	2 568	2 568	100.0%	5 136
Distribution		216 576	–	–	18 310	109 582	–	(109 582)	#DIV/0!	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	9 856	–	–	–	4 928	4 928	100.0%	9 856
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	34 306	–	–	–	17 153	17 153	100.0%	34 306
Pump Station		–	15 332	–	–	–	7 666	7 666	100.0%	15 332
Reticulation		–	5 832	–	–	–	2 916	2 916	100.0%	5 832
Waste Water Treatment Works		–	13 142	–	–	–	6 571	6 571	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	–	1 382	8 271	41 287	33 016	80.0%	82 575
Operational Buildings		16 289	82 575	–	1 382	8 271	41 287	33 016	80.0%	82 575
Municipal Offices		16 289	82 575	–	1 382	8 271	41 287	33 016	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	–	171	1 081	55	(1 026)	-1874.4%	110
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		2 559	110	–	171	1 081	55	(1 026)	-1874.4%	110
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		2 559	110	–	171	1 081	55	(1 026)	-1874.4%	110
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	4 381	–	–	–	2 190	2 190	100.0%	4 381
Computer Equipment		–	4 381	–	–	–	2 190	2 190	100.0%	4 381
Furniture and Office Equipment		–	55 640	–	–	–	27 820	27 820	100.0%	55 640
Furniture and Office Equipment		–	55 640	–	–	–	27 820	27 820	100.0%	55 640
Machinery and Equipment		–	88	–	–	–	44	44	100.0%	88
Machinery and Equipment		–	88	–	–	–	44	44	100.0%	88
Transport Assets		–	4 381	–	–	–	2 190	2 190	100.0%	4 381
Transport Assets		–	4 381	–	–	–	2 190	2 190	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	–	19 863	118 935	120 467	1 533	1.3%	240 934

DC21 Ugu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

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 upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		272 833	120 630	–	30 162	107 388	60 315	(47 073)	-78.0%	120 630
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		30 900	32 500	–	16 166	68 196	16 250	(51 946)	-319.7%	32 500
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		30 900	32 500	–	16 166	68 196	16 250	(51 946)	-319.7%	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	–	13 996	39 192	44 065	4 873	11.1%	88 130
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		41 243	28 673	–	3 445	15 562	14 336	(1 225)	-8.5%	28 673
Reservoirs		10 399	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		216 293	–	–	–	–	–	–		–
Distribution		(66 566)	59 457	–	10 551	23 630	29 729	6 099	20.5%	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	–	30 162	107 388	60 315	(47 073)	-78.0%	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 C5

Chart C1 2025/26 Capital Expenditure Monthly Trend: actual v target				
Month	2024/25	Original Budge	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	–	54 694
Nov	748 890	31 104	–	22 315
Dec	748 890	31 104	–	71 970
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	–	–

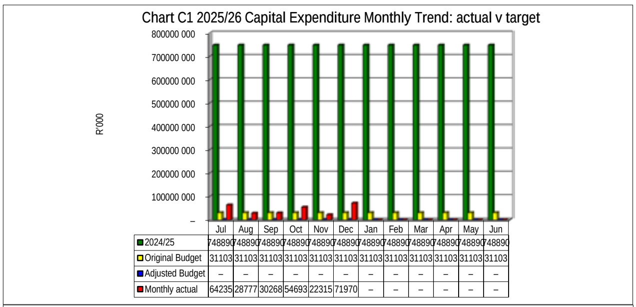

Chart C2 2025/26 Capital Expenditure: YTD actual v YTD target		
Month	YearTD actual	YearTD budget
Jul	64 235	31 104
Aug	93 013	62 207
Sep	123 281	93 311
Oct	177 975	124 415
Nov	200 291	155 519
Dec	272 261	186 622
Jan		217 726
Feb		248 830
Mar		279 934
Apr		311 037
May		342 141
Jun		373 245

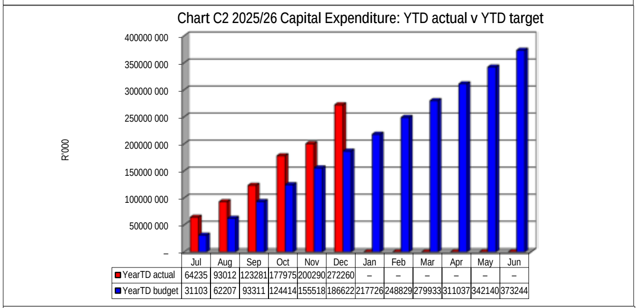

Chart C3 Aged Consumer Debtors Analysis

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2025/2	65 312	43 642	43 586	41 284	43 573	39 154	208 729	1 330 321
2024/25	–	–	–	–	–	–	–	–

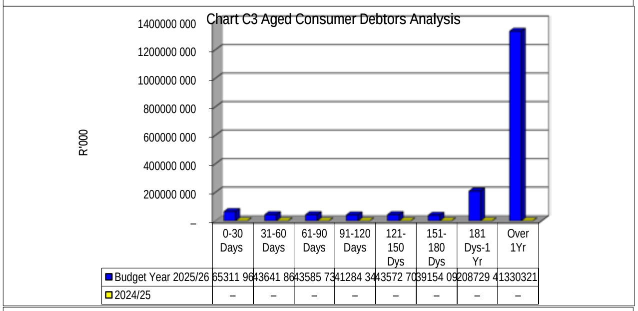

Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2024/25	Budget Year 2025/26
Organs of State	30 420	31 360
Commercial	245 639	253 237
Households	1 485 195	1 531 129
Other	(121)	(125)

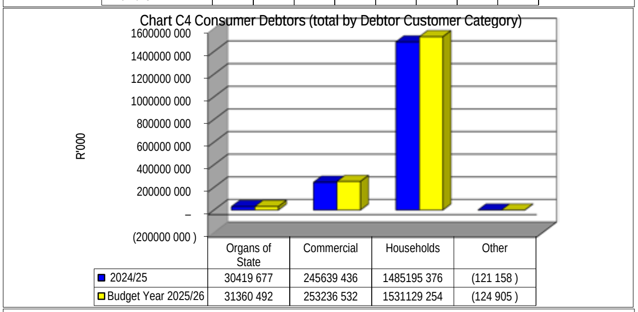

Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output les	Pensions / Reti	Loan repaymen	Trade Creditors	Auditor Genera	Other
2024/25	–	738 777	–	–	–	–	234 086	2 253	79 030
Budget Year 2025/2	–	738 777	–	–	–	–	234 086	2 253	79 030