UGU DISTRICT MUNICIPALITY

CONSOLIDATED MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDED 31 JANUARY 2026

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 January 2026 in line with the statutory requirements of S71 of the Municipal Finance Management Act (Act 56, 2003).

2. AUTHORITY

Mayor

3. LEGAL / STATUTORY REQUIREMENTS

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

4. BACKGROUND

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

5. EXECUTIVE SUMMARY

The monthly budget statement in terms of section 71 of the Municipal Finance Management Act for the period ended 31 January 2026 is detailed below. The monthly budget statement is divided into the following:

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5.1 MONTHLY BUDGET STATEMENT SUMMARY

DC21 Ugu - Table C1 Consolidated Monthly Budget Statement Summary - M07 JANUARY 2026									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Total Revenue (excluding capital transfers and contributions)	1 452 292 742	1 469 793 347	-	64 514 615	960 062 000	857 379 460	102 682 540	12%	1 469 793 347
Total Expenditure	1 906 429 524	911 671 647	-	150 101 398	1 010 645 106	533 229 879	477 415 227	90%	911 671 647
Surplus/(Deficit)	- 454 136 782	558 121 700	-	- 85 586 783	- 50 583 106	324 149 581	- 374 732 687	-116%	558 121 700
Total sources of capital funds	363 991 447	373 244 700	-	2 181 996	274 442 736	217 726 082	56 716 654	26%	373 244 700

Table C1 above, reflects an actual monthly deficit of R85.5 million. The year to date (YTD) actual is showing a deficit of R50.5 million against the YTD budget surplus of R324.1 million which resulted in an unfavourable variance of R374.7 million.

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

5.1.1. Revenue by source

The YTD actual for revenue is R960.0 million compared to the YTD budget of R857.3 million which translates to a variance of R102.6 million.

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

5.1.2. Operating Expenditure:

The YTD actual for operating expenditure is R1.010 billion compared to the YTD budget of R533.2 million which translates to a variance of R477.4 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 5.4** below for detailed explanations on variances for Operating Expenditure.

5.1.3. Capital Expenditure:

The YTD actual for capital expenditure is R274.4 million compared to the YTD budget of R217.7 million which translates to variance of R56.7 million.

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

5.2 STATEMENT OF FINANCIAL PERFORMANCE

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M07 January

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	653 085	635 345	–	55 470	364 390	370 618	(6 228)	-2%	635 345
Investment revenue	10 055	13 607	–	284	4 313	7 937	(3 624)	-46%	13 607
Transfers and subsidies - Operational	693 660	729 373	–	321	533 450	425 468	107 982	25%	729 373
Other own revenue	95 493	91 468	–	8 440	57 909	53 356	4 552	9%	91 468
Total Revenue (excluding capital transfers and contributions)	1 452 293	1 469 793	–	64 515	960 062	857 379	102 683	12%	1 469 793
Employee costs	586 399	313 024	–	51 533	387 628	182 597	205 031		313 024
Remuneration of Councillors	13 234	14 996	–	1 075	7 813	8 748	(935)		14 996
Depreciation and amortisation	237 913	240 934	–	19 877	138 811	140 545	(1 734)		240 934
Interest	48 440	5 304	–	5 605	26 120	3 154	22 966		5 304
Inventory consumed and bulk purchases	247 993	76 177	–	21 275	153 323	44 437	108 886		76 177
Transfers and subsidies	16 013	8 000	–	–	–	4 667	(4 667)	-100%	8 000
Other expenditure	756 436	253 236	–	50 737	296 950	149 082	147 868	99%	253 236
Total Expenditure	1 906 430	911 672	–	150 101	1 010 645	533 230	477 415	90%	911 672
Surplus/(Deficit)	(454 137)	558 122	–	(85 587)	(50 583)	324 150	(374 733)	-116%	558 122
Transfers and subsidies - capital (monetary allocations)	407 532	373 245	–	2 200	268 328	217 726	50 602	23%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(46 605)	931 366	–	(83 387)	217 745	541 876	(324 131)	-60%	931 366
Share of surplus/ (deficit) of associate	–	–	–	(348)	58 057	–	58 057	#DIV/0!	–
Surplus/ (Deficit) for the year	(46 605)	931 366	–	(83 735)	275 802	541 876	(266 074)	-49%	931 366
Capital expenditure & funds sources									
Capital expenditure	363 991	373 245	–	2 182	274 443	217 726	56 717	26%	373 245
Capital transfers recognised	164 047	373 245	–	–	265 322	217 726	47 596	22%	373 245
Borrowing	–	–	–	1 663	7 763	–	7 763	#DIV/0!	–
Internally generated funds	199 945	–	–	519	1 358	–	1 358	#DIV/0!	–
Total sources of capital funds	363 991	373 245	–	2 182	274 443	217 726	56 717	26%	373 245
Financial position									
Total current assets	312 965	1 162 928	–		483 624				1 162 928
Total non current assets	3 841 865	3 840 285	–		3 977 496				3 840 285
Total current liabilities	1 634 561	556 485	–		1 667 175				556 485
Total non current liabilities	49 471	194 333	–		47 347				194 333
Community wealth/Equity	2 470 798	4 252 396	–		2 746 599				4 252 396
Cash flows									
Net cash from (used) operating	(3 306 388)	899 872	–	155 620	1 537 876	613 928	(923 948)	-150%	899 872
Net cash from (used) investing	8 986 683	(429 231)	–	(2 182)	(274 443)	(250 385)	24 058	-10%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	(3 051)	(3 051)	100%	–
Cash/cash equivalents at the month/year end	5 979 910	480 320	–	153 445	1 271 001	375 403	(895 599)	-239%	–

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	64 477	48 223	39 334	41 335	40 581	41 197	210 343	1 354 955	1 840 446
Creditors Age Analysis									
Total Creditors	77 876	51 752	14 403	35 727	39 808	4 313	221 171	677 646	1 122 696

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

5.3 FINANCIAL PERFORMANCE - REVENUE BY SOURCE

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January										
		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	–	41 724	269 634	289 664	(20 030)	-7%	496 566
Service charges - Waste Water Management		141 903	138 779	–	13 746	94 408	80 954	13 453	17%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		6 562	3 114	–	264	1 653	1 817	(163)	-9%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	–	8 176	53 890	48 920	4 970	10%	83 863
Interest from Current and Non Current Assets		10 055	13 607	–	284	4 313	7 937	(3 624)	-46%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	–	–	1 827	1 109	717	65%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	–	1	887	1 510	(623)	-41%	2 589
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		693 660	729 373	–	321	533 450	425 468	107 982	25%	729 373
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		(1 070)	–	–	–	–	–	–		–
Other Gains		1 113	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		1 452 293	1 469 793	–	64 515	960 062	857 379	102 682	12%	1 469 793

5.3.1. Revenue by Source

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

5.3.1.1. Service Charges-Water

The actual revenue billed from Service charges year to date (YTD) actual - Water amounted to R269.6 million compared with the year-to-date budget of R289.6 million which resulted in an **unfavourable** variance of R20.3 million.

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

5.3.1.2. Service charges-sanitation.

The actual revenue billed from Service charges year to date (YTD) actual - Sanitation - amounted to R94.4 million compared with the year-to-date budget of R80.9 million which resulted in a **favourable** variance of R13.4 million.

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

5.3.1.3. Rental of fixed assets

Revenue from rental of facilities year to date (YTD) actual amounted to R1.8 million compared with the year-to-date budget of R1.1 million which resulted in a **favourable** variance of R717 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.

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

Interest earned on external investments year to date (YTD) actual amounted to R4.3 million compared with the year-to-date budget of R7.9 million, resulting in an **unfavourable** variance of R3.6 million.

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

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

Interest earned on outstanding debtors' year-to-date (YTD) actual amounts to R53.8 million compared with the year-to-date budget of R48.9 million, resulting in a **favourable** variance of R4.9 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.

5.3.1.6. Transfers and subsidies - Operational

Transfers and subsides recognised operational year to date (YTD) actual amounted to R533.4 million compared with the year to-date budget of R425.4 million, resulting in a **favourable** variance of R107.9 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 2026. 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.

5.3.1.7. Sale of Goods and Rendering of Services

Revenue from sale of goods and rendering of services year to date (YTD) actual amounted to R1.6 million compared with the year to-date budget of R1.8 million, resulting in an **unfavourable** variance of R163 thousand.

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

5.3.1.8. Operational Revenue

This income is composed of all the internally generated income except the service charges, the rental of facilities and the interest income. The year-to-date actual on Operational Revenue amounted to R539 thousand compared with the year-to-date budget of R1.5 million, resulting in an **unfavourable** variance of R971 thousand.

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

5.4 FINANCIAL PERFORMANCE - EXPENDITURE BY TYPE

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

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type										
Employee related costs		586 399	313 024	–	51 533	387 628	182 597	205 031	112%	313 024
Remuneration of councillors		13 234	14 996	–	1 075	7 813	8 748	(935)	-11%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	–	21 275	153 323	44 437	108 886	245%	76 177
Debt impairment		288 866	28 424	–	2 369	16 581	16 581	–		28 424
Depreciation and amortisation		237 913	240 934	–	19 877	138 811	140 545	(1 734)	-1%	240 934
Interest		48 440	5 304	–	5 605	26 120	3 154	22 966	728%	5 304
Contracted services		191 228	126 582	–	17 074	104 307	74 969	29 338	39%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	4 667	(4 667)	-100%	8 000
Irrecoverable debts written off		9 016	4 732	–	605	3 565	2 760	805	29%	4 732
Operational costs		274 207	93 497	–	30 688	172 497	54 772	117 725	215%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	0	0	–	0		–
Total Expenditure		1 906 430	911 672	–	150 101	1 010 645	533 230	477 415	90%	911 672

5.4.1. Employee related costs

The expenditure on the year to date (YTD) actual employee costs amounted to R387 million compared with the year-to-date budget of R183.5 million, resulting in an **unfavourable** variance of R205.0 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.

5.4.2. Remuneration of councillors

The actual expenditure for the year to date (YTD) actual councillor's allowance amounted to R7.8 million compared with the year-to-date budget of R8.7 million, resulting in a **favourable** variance of R935 thousand.

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

5.4.3. Debt Impairment

The year to date (YTD) actual expenditure on debt impairment amounted to R16.5 million compared with the year-to-date budgeted amount of R16.5 million. There is no variance, indicating that expenditure is in line with the planned budget.

5.4.4. Depreciation and asset impairment

The year to date (YTD) actual expenditure on depreciation and asset impairment amounted to R138.8 million compared with the budget of R150.5 million, resulting in a favourable variance of R1.7 million.

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

5.4.5. Interest paid.

The year to date (YTD) actual expenditure on interest paid amounted to R26.1 million compared with the year-to-date budget of R3.1 million, resulting in an unfavourable variance of R22.9 million.

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

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.

5.4.6. Inventory consumed.

The year to date (YTD) actual expenditure for inventory consumed amounted to R153.3 million compared with the year-to-date budget of R44.4 million, resulting in an unfavourable variance of R108.8 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

5.4.7. Contracted Services

The year to date (YTD) actual expenditure on Contracted services amounted to R104.3 million, compared with a year-to-date (YTD) budget of R74.9 million resulting in a favourable variance of R29.3 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.

5.4.8 Irrecoverable debts written off.

The year to date (YTD) actual expenditure on Irrecoverable debts written off amounted to R3.5 million, while the year to date (YTD) budget R2.7 million resulting in an unfavourable variance of R805 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.

5.4.9. Other operating expenditure

The year to date (YTD) actual expenditure on other operational expenditure amounted to R172.4 million compared with the year-to-date budget of R54.7 million resulting in an unfavourable variance of R117.7 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.

5.5 DEBTORS AGE ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS								
AS AT 31 JANUARY 2026								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R13 984 767.26	R7 368 967.92	R6 144 649.07	R6 495 368.83	R5 400 615.56	R11 248 255.25	R204 837 414.09	R255 480 037.98
Intergovernmental	R4 915 244.72	R5 190 777.00	R2 313 245.52	R57 863 878.57	R1 109 209.11	R1 317 502.09	R24 934 792.67	R97 644 649.68
Private Individual	R46 283 443.32	R37 243 526.39	R32 356 602.74	R34 591 304.32	R34 418 119.90	R31 811 211.87	R1 346 443 317.52	R1 563 147 526.06
Ugu District Municipality	R126 941.37	-R199 374.99	-R189 874.83	-R31 966.90	-R84 910.27	-R41 762.47	-R72 651.06	-R493 599.15
Total	R65 310 396.67	R49 603 896.32	R40 624 622.50	R98 918 584.82	R40 843 034.30	R44 335 206.74	R1 576 142 873.22	R1 915 778 614.57

The biggest contributor to the total debt is residential customers who equate to 82%, business is 13% 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 still affected by the pandemic that negatively affected most businesses and private individuals' income. In addition, we still have a backlog in resolving system related issues and technical issues where we cannot correct customer accounts that are under dispute which then affects our collections adversely. The issue of unplanned water outages is also a big challenge as customers are refusing to pay their accounts. The municipality is offering debt relief programs to assist in the reduction of debt. Exception reports are being reviewed to ensure data integrity.

INTERGOVERNMENTAL AGE ANALYSIS									
AS AT 31 JANUARY 2026									
Account Category	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance	Comments 31 January 2026
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**			
01 July 2025 to 31 January 2026	**Amount written off**	**Number of beneficiaries**	**Amount written off**	**Number of beneficiaries**	**Total written off**	**Collections 2025/2026**
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
Jan-26	R350 717.22	13	R254 112.14	33	R604 829.36	R1 492 091.20
	R25 802 528.16	**1796**	**R3 395 517.33**	**996**	**R3 429 020.51**	**R12 218 166.29**

5.6 CREDITORS ANALYSIS

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January											
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	26 553	25 593	553	28 857	33 544	(2 867)	175 826	477 271	765 330	765 330
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	48 824	21 009	11 941	3 849	2 299	5 557	30 694	151 461	275 633	275 633
Auditor General	0800	2 499	1 804	–	–	–	–	405	45	4 753	4 753
Other	0900	–	3 346	1 909	3 021	3 966	1 623	14 247	48 869	76 980	76 980
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	77 876	51 752	14 403	35 727	39 808	4 313	221 171	677 646	1 122 696	1 122 696

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

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

5.7 CAPITAL EXPENDITURE

UGU DISTRICT MUNICIPALITY											
CAPITAL BUDGET: 31 JANUARY 2026											
PROJECT NAME	**ORIGINAL BUDGET**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**NOV ACTUALS**	**DEC ACTUALS**	**JAN 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			R182 638.00	R1 838 444.04	R0.00	R1 838 444.04
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	R336 755.66	R566 918.66	R0.00	R566 918.66
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**	**R519 393.66**	**R5 103 890.16**	**R0.00**	**R5 103 890.16**
					R0.00						R0.00
PROJECT NAME	**ORIGINAL BUDGET**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**NOV ACTUALS**		**JAN 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	R11 190 537.17	-R10 296 115.49
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	R13 591 666.67	-R2 918 724.27
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	R20 854 166.67	-R10 422 667.96
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	R19 807 502.75	R36 876 499.44
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	R16 725 741.67	-R1 164 127.91
Margate Extension 3 & 7 Sanitation Scheme - Ward 6	R21 192 638.07						R6 781 638.34		R6 781 638.34	R12 362 372.21	-R5 580 733.87
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	R18 958 333.33	R49 237 963.08
Umzinto Waste Water Treatment Works	R21 950 000.00								R0.00	R12 804 166.67	-R12 804 166.67
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	R11 090 021.21	R26 919 167.88
Refurbishment of Sanitation Infrastructure	R15 311 700.00			R1 464 412.76		R3 140 250.00			R4 604 662.76	R8 931 825.00	-R4 327 162.24
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	R13 076 408.33	-R8 693 941.83
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**	**R159 392 741.67**	**R56 825 990.17**
											R0.00
											R0.00
PROJECT NAME	**ORIGINAL BUDGET**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**NOV ACTUALS**		**JAN ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
WSIG											R0.00
Dunjazane Water Pipeline	R500 000.00								R0.00	R291 666.67	-R291 666.67
KwaMadlala Water Pipeline	R15 411 311.66		R1 973 220.00		R3 262 097.52	R834 527.55			R6 069 845.07	R8 989 931.80	-R2 920 086.73
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	R14 233 333.33	R6 064 721.26
Non-Revenue Water	R40 273 259.01		R4 510 062.31		R7 674 525.41		R10 550 961.75		R22 735 549.47	R23 492 734.42	-R757 184.95
Replacement Of Sewer Mains And Refurbishment Of Sewer Pumpstations And Backup Gener	R6 500 000.00								R0.00	R3 791 666.67	-R3 791 666.67
KwaNositha And Game Reserve Bulk Water Infrastructure And Reticulation - Phase 1	R6 450 000.00								R0.00	R3 762 500.00	-R3 762 500.00
Murchison Bulk Water Supply And Reticulation Pipelines	R6 465 429.33								R0.00	R3 771 500.44	-R3 771 500.44
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**	**R58 333 333.33**	**-R9 229 884.20**
											R0.00
PROJECT NAME	**ORIGINAL BUDGET**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**NOV ACTUALS**		**JAN ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
Finance Lease Obligation							R2 354 063.14	R1 662 602.06	R4 016 665.20	R0.00	R4 016 665.20
TOTAL BORROWINGS	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R2 354 063.14**	**R1 662 602.06**	**R4 016 665.20**	**R0.00**	**R4 016 665.20**
TOTAL CAPITAL EXPENDITURE	**R373 244 700.00**	**R64 167 373.34**	**R28 683 063.44**	**R28 913 561.21**	**R53 381 852.40**	**R20 994 386.48**	**R71 970 198.26**	**R2 181 995.72**	**R274 442 736.33**	**R217 726 075.00**	**R56 716 661.33**

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 R274 442 736.33 million relating to MIG, WSIG, INTERNAL FUNDED PROJECT and BORROWINGS, against the year-to-date budget of R217 726 075.00 million, resulting to a favourable balance R56 716 661.33.

5.8. INVESTMENT PORTFOLIO

UGU DISTRICT MUNICIPALITY									
INVESTMENT REGISTER: 31 JANUARY 2026									
NO	BANK NAME	ACCOUNT NUMBER	ACCOUNT TYPE	OPENING BALANCE - 31 DECEMBER 2025	MONTHLY INTEREST WITHDRAWN	PARTIAL/PREMATURE WITHDRAWAL	INVESTMENT TOP UP	INTEREST EARNED	CLOSING BALANCE - 31 JANUARY 2026
1	FNB	74761972882	CAPITAL	R0.00					R0.00
			INT ACC-8.89%	R0.00					R0.00
2	FNB CALL	62228266335	CAPITAL	R174 905.83			R906.02		R175 811.85
			INT -	R906.02	R906.02			R895.91	R895.91
3	NEDBANK	7648552728	CAPITAL	R0.00					R0.00
			INT ACC-9%	R0.00					R0.00
4	STANDARD MIG CALL	058905324-041	MIG CALL STD	R21 094 837.28		R31 050 000.00	R9 957 510.40		R2 347.68
			INT-4.80%	R144 510.40	R144 510.40			R62 664.18	R62 664.18
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	R50.00		R15 001 403.05		R15 234 662.20
			INT-9.53%	R1 403.05	R1 403.05			R1 425.31	R1 425.31
7	STD CALL	058905324-042	CAPITAL	R47 624.47	R80 000.00		R39 919.11		R7 543.58
			INT-9.20%	R39 919.11	R39 919.11			R274.11	R274.11
	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	R21 737 415.31	R266 788.58	R31 050 000.00	R24 999 738.58	R65 259.51	R15 485 624.82

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

5.9. TRANSFERS AND GRANTS RECEIPTS

UGU DISTRICT MUNICIPALITY								
GRANTS REGISTER 31 JANUARY 2026								
NO.	DETAILS	BALANCE AS AT 1 JULY 2025	TOTAL INCOME 31 JANUARY 2026	TOTAL EXP 31 JANUARY 2026	BALANCE AS AT 31 JANUARY 2026	TOTAL % SPENT AS AT 31 JANUARY 2026	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	-R2 000 000.00	R978 316.57	-R1 021 683.43	48.92%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	R0.00	-R2 185 000.00	R110 400.00	-R2 185 000.00	5.05%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R2 256 000.00	R1 644 908.14	-R611 091.86	72.91%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R70 000 000.00	R55 877 240.98	-R14 122 759.02	79.82%	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/CS	DPLG
A8	Ugu Transformative River Management Programme	R0.00	R0.00		R0.00	0.00%	GM: IED	EDTEA
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: WS	DWS
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	R412 211 333.31	-R117 774 666.69	77.78%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	-R1 840 848.58	-R849 427 000.00	R685 113 562.24	-R166 264 686.34			

5.9.1. 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 R685 003 162.24, which is 80.64%.

5.9.2. Transfers and Grants Expenditure

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

5.9.3. Grants Expenditure

5.9.3.1 Finance Management Grant (FMG)

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

The gazetted amount is R2 000 000 million, and as per the table above R2 000 000.00 was received from the National Treasury in August 2025. Therefore, expenditure for the financial year to date amounted to R978316.57. The spending of the Grant based on the gazetted amount is 48.92%.
The grant expenditure will improve in the last semester as most projects are expected to commence towards the end of quarter 3.

5.9.3.2. Municipal Infrastructure Grant (MIG)

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

The gazetted amount is R287 626 000, The Municipality has received R243 000 000.00 as at December 2025 and R212 450 515.45 was spent by the end of January 2026. The spending of the Grant is 87.43% against the allocation to date.

5.9.3.3. Water Services Infrastructure Grant (WSIG)

The gazetted amount is R 100 000 000, The municipality has received R70 000 000 in October and R55 877 240.98 was spent by the end of January 2026. The spending of the Grant is 79.82% against the allocation to date.

5.9.3.4. Other grants

The gazette allocations for 2025/2026 are as follows:

- The Expanded Public Works Programme gazetted amount R 3 222 000.00 and the expenditure as of 31 January 2026 is R1 644 908.14. We received R2 256 000 from the National Treasury in November 2025. The spending of the Grant is 72.91% 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 January 2026 is R110 400.00. The spending of the Grant is 5.05% against the allocation to date.

  The new service provider was appointed in November, and we anticipate progress throughout the remainder of the financial year .

5.9.3.5 Implementation of the Green and Smart Municipality Project

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

The ultimate objective is to achieve nearly zero energy from buildings being sourced from the Eskom grid and incorporate an energy efficient approach in municipal planning. The grant was not 100% spent during the financial year 2024/2025. The opening balance for 2025/2026 financial year is R840 848.58. The expenditure as at January 2026 is set at R840 847.79, which is 100% against the allocation.

5.10. EXPENDITURE DETAILS SALARIES

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

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	–	798	5 866	6 620	(754)	-11%	11 349
Pension and UIF Contributions		–	338	–	–	–	197	(197)	-100%	338
Medical Aid Contributions		–	125	–	–	–	73	(73)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	–	7	29	222	(194)	-87%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	–	270	1 918	1 635	283	17%	2 803
Sub Total - Councillors		13 234	14 996	–	1 075	7 813	8 748	(935)	-11%	14 996
% increase	4		13.3%							13.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	–	–	–	2 723	(2 723)	-100%	4 668
Pension and UIF Contributions		–	131	–	–	–	76	(76)	-100%	131
Medical Aid Contributions		–	14	–	–	–	8	(8)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	–	–	–	390	(390)	-100%	669
Cellphone Allowance		–	165	–	–	–	96	(96)	-100%	165
Housing Allowances		–	129	–	–	–	75	(75)	-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	–	–	–	3 369	(3 369)	-100%	5 776
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	–	33 992	230 748	88 287	142 461	161%	151 350
Pension and UIF Contributions		63 343	49 347	–	5 750	39 774	28 786	10 988	38%	49 347
Medical Aid Contributions		25 451	18 805	–	2 575	16 378	10 970	5 409	49%	18 805
Overtime		62 340	8 375	–	5 907	37 918	4 885	33 033	676%	8 375
Performance Bonus		30 431	9 173	–	–	29 229	5 351	23 879	446%	9 173
Motor Vehicle Allowance		15 152	10 532	–	1 431	9 855	6 144	3 711	60%	10 532
Cellphone Allowance		3 481	3 479	–	305	2 086	2 029	57	3%	3 479
Housing Allowances		1 512	2 127	–	146	1 019	1 241	(222)	-18%	2 127
Other benefits and allowances		14 219	36 936	–	1 366	9 125	21 546	(12 421)	-58%	36 936
Payments in lieu of leave		7 788	7 450	–	(444)	5 794	4 346	1 448	33%	7 450
Long service awards		5 423	2 641	–	96	2 839	1 540	1 298	84%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	–	408	2 863	4 103	(1 241)	-30%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		586 399	307 248	–	51 533	387 628	179 228	208 400	116%	307 248
% increase	4		-47.6%							-47.6%
Total Parent Municipality		599 634	328 020	–	52 608	395 441	191 345	204 096	107%	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	–	52 608	395 441	191 345	204 096	107%	328 020
% increase	4		-45.3%							-45.3%
TOTAL MANAGERS AND STAFF		586 399	313 024	–	51 533	387 628	182 597	205 031	112%	313 024

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

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

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

5.11. LONG-TERM LOANS

UGU DISTRICT MUNICIPALITY										
LOANS REGISTER 31 JANUARY 2026										
DETAILS	PURPOSE OF THE LOAN	INTEREST %	REDEEMABLE	CLOSING BALANCE - 31 DECEMBER 2025	CURRENT RECEIPTS	MONTHLY INTEREST CHARGED	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE -31 JANUARY 2026
Development Bank of SA	uMzimkhulu Augmentation - Infrastructure	5%	2029/06/30	R18 345 256.35	R0.00	R82 322.11	R572 941.90	R82 322.11	R353 541.40	R17 991 714.95
			TOTAL	R18 345 256.35	R0.00	R82 322.11	R572 941.90	R82 322.11	R353 541.40	R17 991 714.95

5.11.1 External Loans

The loan is structured, unsecure and were all taken with DBSA. The loan that was for refurbishment of Sanitation Infrastructure – Phase2 was settled as of 31 March 2024, the current loan balance outstanding is R17 991 714.95 for Umzimkhulu Augmentation. The municipality is still able to make repayments as and when they fall due.

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

5.12 PERFORMANCE INDICATORS

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

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%	2.6%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	355.8%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		52.2%	15.6%	0.0%	47.0%	15.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	19.1%	209.0%	0.0%	29.0%	209.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.5%	104.1%	0.0%	-0.9%	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%	40.4%	21.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.7%	3.3%	0.0%	2.7%	3.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.7%	16.8%	0.0%	2.7%	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		4 461 121	5 003 213
Employee related costs		586 399	313 024		387 628	313 024
Repairs & Maintenance		39 461	49 143		25 817	49 143
Interest (finance charges)		48 440	5 304		26 120	5 304
Principal paid			5 231			5 231
Depreciation		237 913	240 934			14 996
Operating expenditure		1 906 430	911 672		1 010 645	911 672
Total Capital Expenditure		363 991	373 245		2 182	274 443
Borrowed funding for capital					7 763	
Debt		1 290 153	661 329		1 289 664	661 329
Equity		2 470 798	4 252 396		2 746 599	4 252 396
Reserves and funds						
Borrowing		27 562	148 958		25 438	148 958
Current assets		312 965	1 162 928		483 624	1 162 928
Current liabilities		1 634 561	556 485		1 667 175	556 485
Monetary assets		7 559	579 168		(15 488)	579 168
Total Revenue (excluding capital transfers and contributions)		1 452 293	1 469 793		960 062	1 469 793
Transfers and subsidies - Operational		693 660				
Transfers and subsidies - capital (monetary allocations)		407 532	373 245		268 328	373 245
Debt service payments			8 376			(10 586)
Outstanding debtors (receivables)		160 833				
Annual services revenue		653 085	635 345		55 470	364 390
Cash + investments	Including LT investments	7 559	579 168		(15 488)	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 January 2026.

5.12.1. Borrowing Management

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

5.12.2. Liquidity

- Current Ratio: Current Assets: Current Liabilities, the Municipality is sitting at 0.30:1 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 January 2026, 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.

5.12.3. Revenue Management

The Municipality's average collection rate for the month of January 2026 is as follows: -

- To total debt: 46%
- To monthly billings: 71 %

The municipality's average debt collection rate is 73%, and the normal rate is 95%. This has a negative impact on the municipality's cashflow, which is a direct consequence of negative/ poor net working capital, and it also indicates that the municipality is providing services that are not being paid for which negatively impacts on the going concern of the municipality. These trends indicate that serious corrective measures are needed to help recover the outstanding funds and thus debtor collectors have been appointed. Below is the summary of collections for the past months which shows the trend for collections against billing:

UGU DISTRICT MUNICIPALITY

Collection ratio

Monthly billings 2025/2026

Month	Receipts	Monthly billings	Monthly Collection rate	Cumulative Collection rate
Jul-25	R35 875 005.18	R58 785 575.77	61%	61%
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%
Jan-26	R41 988 706.42	R57 135 112.98	73%	73%
Collection debt to total debt	**46%**			

6. MAIN TABLES

6.1 SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M07 January									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	653 085	635 345	–	55 470	364 390	370 618	(6 228)	-2%	635 345
Investment revenue	10 055	13 607	–	284	4 313	7 937	(3 624)	-46%	13 607
Transfers and subsidies - Operational	693 660	729 373	–	321	533 450	425 468	107 982	25%	729 373
Other own revenue	95 493	91 468	–	8 440	57 909	53 356	4 552	9%	91 468
Total Revenue (excluding capital transfers and contributions)	1 452 293	1 469 793	–	64 515	960 062	857 379	102 683	12%	1 469 793
Employee costs	586 399	313 024	–	51 533	387 628	182 597	205 031		313 024
Remuneration of Councillors	13 234	14 996	–	1 075	7 813	8 748	(935)		14 996
Depreciation and amortisation	237 913	240 934	–	19 877	138 811	140 545	(1 734)		240 934
Interest	48 440	5 304	–	5 605	26 120	3 154	22 966		5 304
Inventory consumed and bulk purchases	247 993	76 177	–	21 275	153 323	44 437	108 886		76 177
Transfers and subsidies	16 013	8 000	–	–	–	4 667	(4 667)	-100%	8 000
Other expenditure	756 436	253 236	–	50 737	296 950	149 082	147 868	99%	253 236
Total Expenditure	1 906 430	911 672	–	150 101	1 010 645	533 230	477 415	90%	911 672
Surplus/(Deficit)	(454 137)	558 122	–	(85 587)	(50 583)	324 150	(374 733)	-116%	558 122
Transfers and subsidies - capital (monetary allocations)	407 532	373 245	–	2 200	268 328	217 726	50 602	23%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(46 605)	931 366	–	(83 387)	217 745	541 876	(324 131)	-60%	931 366
Share of surplus/ (deficit) of associate	–	–	–	(348)	58 057	–	58 057	#DIV/0!	–
Surplus/ (Deficit) for the year	(46 605)	931 366	–	(83 735)	275 802	541 876	(266 074)	-49%	931 366
Capital expenditure & funds sources									
Capital expenditure	363 991	373 245	–	2 182	274 443	217 726	56 717	26%	373 245
Capital transfers recognised	164 047	373 245	–	–	265 322	217 726	47 596	22%	373 245
Borrowing	–	–	–	1 663	7 763	–	7 763	#DIV/0!	–
Internally generated funds	199 945	–	–	519	1 358	–	1 358	#DIV/0!	–
Total sources of capital funds	363 991	373 245	–	2 182	274 443	217 726	56 717	26%	373 245
Financial position									
Total current assets	312 965	1 162 928	–		483 624				1 162 928
Total non current assets	3 841 865	3 840 285	–		3 977 496				3 840 285
Total current liabilities	1 634 561	556 485	–		1 667 175				556 485
Total non current liabilities	49 471	194 333	–		47 347				194 333
Community wealth/Equity	2 470 798	4 252 396	–		2 746 599				4 252 396
Cash flows									
Net cash from (used) operating	(3 306 388)	899 872	–	155 620	1 537 876	613 928	(923 948)	-150%	899 872
Net cash from (used) investing	8 986 683	(429 231)	–	(2 182)	(274 443)	(250 385)	24 058	-10%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	(3 051)	(3 051)	100%	–
Cash/cash equivalents at the month/year end	5 979 910	480 320	–	153 445	1 271 001	375 403	(895 599)	-239%	–
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	64 477	48 223	39 334	41 335	40 581	41 197	210 343	1 354 955	1 840 446
Creditors Age Analysis									
Total Creditors	77 876	51 752	14 403	35 727	39 808	4 313	221 171	677 646	1 122 696

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

6.2 STATEMENT OF FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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	–	41 724	269 634	289 664	(20 030)	-7%	496 566
Service charges - Waste Water Management		141 903	138 779	–	13 746	94 408	80 954	13 453	17%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		6 562	3 114	–	264	1 653	1 817	(163)	-9%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	–	8 176	53 890	48 920	4 970	10%	83 863
Interest from Current and Non Current Assets		10 055	13 607	–	284	4 313	7 937	(3 624)	-46%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	–	–	1 827	1 109	717	65%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	–	1	887	1 510	(623)	-41%	2 589
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		693 660	729 373	–	321	533 450	425 468	107 982	25%	729 373
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		(1 070)	–	–	–	–	–	–		–
Other Gains		1 113	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		1 452 293	1 469 793	–	64 515	960 062	857 379	102 682	12%	1 469 793

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

6.3 CAPITAL EXPENDITURE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

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	–	–	2 182	9 121	–	9 121	#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	–	–	107 488	105 752	1 736	2%	181 289
Vote 14 - Waste Water Management		78 766	191 955	–	–	157 834	111 974	45 860	41%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	–	2 182	274 443	217 726	56 717	26%	373 245
Total Capital Expenditure		363 991	373 245	–	2 182	274 443	217 726	56 717	26%	373 245
Capital Expenditure - Functional Classification										
Governance and administration		7 589	–	–	2 182	9 121	–	9 121	#DIV/0!	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	2 182	9 121	–	9 121	#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	–	–	265 322	217 726	47 596	22%	373 245
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	–	–	107 488	105 752	1 736	2%	181 289
Waste water management		78 766	191 955	–	–	157 834	111 974	45 860	41%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	363 991	373 245	–	2 182	274 443	217 726	56 717	26%	373 245
Funded by:										
National Government		164 047	373 245	–	–	265 322	217 726	47 596	22%	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	–	–	265 322	217 726	47 596	22%	373 245
Borrowing	6	–	–	–	1 663	7 763	–	7 763	#DIV/0!	–
Internally generated funds		199 945	–	–	519	1 358	–	1 358	#DIV/0!	–
Total Capital Funding		363 991	373 245	–	2 182	274 443	217 726	56 717	26%	373 245

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

6.4 STATEMENT FINANCIAL POSITION

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	–	(15 488)	579 168
Trade and other receivables from exchange transactions		144 847	527 080	–	319 982	527 080
Receivables from non-exchange transactions		13 419	9 470	–	26 100	9 470
Current portion of non-current receivables		2 437	66	–	2 368	66
Inventory		11 617	46 242	–	15 323	46 242
VAT		132 678	902	–	135 158	902
Other current assets		409	–	–	180	–
Total current assets		312 965	1 162 928	–	483 624	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	–	3 943 486	3 794 465
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 028	4 258	–	2 776	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	–	3 977 496	3 840 285
TOTAL ASSETS		4 154 830	5 003 213	–	4 461 121	5 003 213
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		54 366	(5 231)	–	54 366	(5 231)
Consumer deposits		23 274	–	–	23 913	–
Trade and other payables from exchange transactions		1 184 395	470 115	–	1 139 382	470 115
Trade and other payables from non-exchange transactions		1 921	2 111	–	48 570	2 111
Provision		114 097	(6 954)	–	118 734	(6 954)
VAT		256 508	96 443	–	282 211	96 443
Other current liabilities		–	–	–	–	–
Total current liabilities		1 634 561	556 485	–	1 667 175	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	–	1 714 522	750 817
NET ASSETS	2	2 470 798	4 252 396	–	2 746 599	4 252 396
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 470 798	4 252 396	–	2 746 599	4 252 396
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	2 470 798	4 252 396	–	2 746 599	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 January 2026.

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS AS AT 31 JANUARY 2026								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R13 984 767.26	R7 368 967.92	R6 144 649.07	R6 495 368.83	R5 400 615.56	R11 248 255.25	R204 837 414.09	R255 480 037.98
Intergovernmental	R4 915 244.72	R5 190 777.00	R2 313 245.52	R57 863 878.57	R1 109 209.11	R1 317 502.09	R24 934 792.67	R97 644 649.68
Private Individual	R46 283 443.32	R37 243 526.39	R32 356 602.74	R34 591 304.32	R34 418 119.90	R31 811 211.87	R1 346 443 317.52	R1 563 147 526.06
Ugu District Municipality	R126 941.37	-R199 374.99	-R189 874.83	-R31 966.90	-R84 910.27	-R41 762.47	-R72 651.06	-R493 599.15
Total	R65 310 396.67	R49 603 896.32	R40 624 622.50	R98 918 584.82	R40 843 034.30	R44 335 206.74	R1 576 142 873.22	R1 915 778 614.57

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 - M07 January											
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	26 553	25 593	553	28 857	33 544	(2 867)	175 826	477 271	765 330	765 330
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	48 824	21 009	11 941	3 849	2 299	5 557	30 694	151 461	275 633	275 633
Auditor General	0800	2 499	1 804	–	–	–	–	405	45	4 753	4 753
Other	0900	–	3 346	1 909	3 021	3 966	1 623	14 247	48 869	76 980	76 980
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	77 876	51 752	14 403	35 727	39 808	4 313	221 171	677 646	1 122 696	1 122 696

Table SC4 above talks to aged creditors owed by the Municipality as of 31 January 2026.

3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

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									175			1		176
										1	1			1	1
NEDBANK	7648552728									–					–
										–					–
STANDARD BANK MIG CALL	058905324-041									21 095		31 050	9 958		2
										145	145			63	63
STANDARD BANK	058905324-045									–					–
										–					–
ABSA CALL	2081188843 + 2081187889									233	0		15 001		15 235
										1	1			1	1
STANDARD BANK CALL	058905324-042									48	80		40		8
										40	40			0	0
ABSA INVEST	2081523754									–					–
										–					–
STANDARD BANK	058905324-051									–					–
GENERAL ACCOUNT	53299787														
															–
Municipality sub-total										21 737		31 050	25 000		15 486
Entities															
															–
															–
															–
															–
															–
															–
															–
Entities sub-total										–		–	–		–
TOTAL INVESTMENTS AND INTEREST	2									21 737		31 050	25 000		15 486

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 JANUARY 2026								
NO.	DETAILS	BALANCE AS AT 1 JULY 2025	TOTAL INCOME 31 JANUARY 2026	TOTAL EXP 31 JANUARY 2026	BALANCE AS AT 31 JANUARY 2026	TOTAL % SPENT AS AT 31 JANUARY 2026	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	-R2 000 000.00	R978 316.57	-R1 021 683.43	48.92%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	R0.00	-R2 185 000.00	R110 400.00	-R2 185 000.00	5.05%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R2 256 000.00	R1 644 908.14	-R611 091.86	72.91%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R70 000 000.00	R55 877 240.98	-R14 122 759.02	79.82%	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/CS	DPLG
A8	Ugu Transformative River Management Programme	R0.00	R0.00		R0.00	0.00%	GM: IED	EDTEA
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: WS	DWS
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	R412 211 333.31	-R117 774 666.69	77.78%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	-R1 840 848.58	-R849 427 000.00	R685 113 562.24	-R166 264 686.34			

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 - M07 January

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	–	798	5 866	6 620	(754)	-11%	11 349
Pension and UIF Contributions		–	338	–	–	–	197	(197)	-100%	338
Medical Aid Contributions		–	125	–	–	–	73	(73)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	–	7	29	222	(194)	-87%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	–	270	1 918	1 635	283	17%	2 803
Sub Total - Councillors		13 234	14 996	–	1 075	7 813	8 748	(935)	-11%	14 996
% increase	4		13.3%							13.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	–	–	–	2 723	(2 723)	-100%	4 668
Pension and UIF Contributions		–	131	–	–	–	76	(76)	-100%	131
Medical Aid Contributions		–	14	–	–	–	8	(8)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	–	–	–	390	(390)	-100%	669
Cellphone Allowance		–	165	–	–	–	96	(96)	-100%	165
Housing Allowances		–	129	–	–	–	75	(75)	-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	–	–	–	3 369	(3 369)	-100%	5 776
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	–	33 992	230 748	88 287	142 461	161%	151 350
Pension and UIF Contributions		63 343	49 347	–	5 750	39 774	28 786	10 988	38%	49 347
Medical Aid Contributions		25 451	18 805	–	2 575	16 378	10 970	5 409	49%	18 805
Overtime		62 340	8 375	–	5 907	37 918	4 885	33 033	676%	8 375
Performance Bonus		30 431	9 173	–	–	29 229	5 351	23 879	446%	9 173
Motor Vehicle Allowance		15 152	10 532	–	1 431	9 855	6 144	3 711	60%	10 532
Cellphone Allowance		3 481	3 479	–	305	2 086	2 029	57	3%	3 479
Housing Allowances		1 512	2 127	–	146	1 019	1 241	(222)	-18%	2 127
Other benefits and allowances		14 219	36 936	–	1 366	9 125	21 546	(12 421)	-58%	36 936
Payments in lieu of leave		7 788	7 450	–	(444)	5 794	4 346	1 448	33%	7 450
Long service awards		5 423	2 641	–	96	2 839	1 540	1 298	84%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	–	408	2 863	4 103	(1 241)	-30%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		586 399	307 248	–	51 533	387 628	179 228	208 400	116%	307 248
% increase	4		-47.6%							-47.6%
Total Parent Municipality		599 634	328 020	–	52 608	395 441	191 345	204 096	107%	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	–	52 608	395 441	191 345	204 096	107%	328 020
% increase	4		-45.3%							-45.3%
TOTAL MANAGERS AND STAFF		586 399	313 024	–	51 533	387 628	182 597	205 031	112%	313 024

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

6. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

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		(9 455)	(9 181)	(10 208)	(10 631)	(9 666)	(10 306)	(9 968)	–	–	–	–	420 622	351 206	383 434	402 513
Service charges - Waste Water Management		(9 653)	(9 103)	(10 315)	(9 796)	(9 091)	(10 601)	(11 653)	–	–	–	–	167 566	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	265	–	–	–	–	785	2 978	3 112	3 189
Cash Receipts by Source		209 535	(12 684)	(18 101)	(20 187)	(18 466)	(20 697)	(21 357)	–	–	–	–	1 082 868	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		209 535	(12 684)	(18 101)	(20 187)	(18 466)	(20 697)	(21 357)	–	–	–	–	1 456 113	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)	(9 498)	(4 467)	–	–	–	772 005	116 106	121 331	124 364
Cash Payments by Type		(165 177)	(51 081)	(56 134)	(71 371)	(45 937)	(252 333)	(9 498)	(4 467)	–	–	–	1 755 308	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)	(9 498)	(4 467)	–	–	–	2 179 309	1 523 309	707 538	729 250
NET INCREASE/(DECREASE) IN CASH HELD		44 358	(63 765)	(74 236)	(91 558)	(64 404)	(273 031)	(30 855)	(4 467)	–	–	–	(723 196)	46 640	965 442	1 023 762
Cash/cash equivalents at the month/year beginning:		7 558	51 916	(11 849)	(86 084)	(177 642)	(242 046)	(515 076)	(545 932)	(550 399)	(550 399)	(550 399)	(550 399)	7 558	54 198	1 019 639
Cash/cash equivalents at the month/year end:		51 916	(11 849)	(86 084)	(177 642)	(242 046)	(515 076)	(545 932)	(550 399)	(550 399)	(550 399)	(550 399)	(1 273 595)	54 198	1 019 639	2 043 401

The above table talks about the Financial Performance of Entities.

7. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M07 January

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

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

8.CAPITAL PROGRAMME PERFORMANCE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

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	–	–	2 182	9 121	–	9 121	#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	–	–	107 488	105 752	1 736	2%	181 289
Vote 14 - Waste Water Management		78 766	191 955	–	–	157 834	111 974	45 860	41%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	–	2 182	274 443	217 726	56 717	26%	373 245
Total Capital Expenditure		363 991	373 245	–	2 182	274 443	217 726	56 717	26%	373 245
Capital Expenditure - Functional Classification										
Governance and administration		7 589	–	–	2 182	9 121	–	9 121	#DIV/0!	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	2 182	9 121	–	9 121	#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	–	–	265 322	217 726	47 596	22%	373 245
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	–	–	107 488	105 752	1 736	2%	181 289
Waste water management		78 766	191 955	–	–	157 834	111 974	45 860	41%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	363 991	373 245	–	2 182	274 443	217 726	56 717	26%	373 245
Funded by:										
National Government		164 047	373 245	–	–	265 322	217 726	47 596	22%	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	–	–	265 322	217 726	47 596	22%	373 245
Borrowing	6	–	–	–	1 663	7 763	–	7 763	#DIV/0!	–
Internally generated funds		199 945	–	–	519	1 358	–	1 358	#DIV/0!	–
Total Capital Funding		363 991	373 245	–	2 182	274 443	217 726	56 717	26%	373 245

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

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

Please refer to the SCTIE F Schedule attached

10. MANAGER'S QUALITY CERTIFICATE

Ugu District Municipality

Quality Certificate

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

(name of municipality),hereby certify that-

(mark as appropriate)

- ☒ 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 **January 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name Mr Vela Owen Mazibuko

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature

Date 09/02/2026

Municipal In-year reports & supporting tables

mSCOA Version 6.9

Click for Instructions!

Accountability

Transparency

Information & service delivery

national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

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

Preparation Instructions

Municipality Name:	DC21 Ugu
CFO Name:	
Tel:	**Fax:**
E-Mail:	
Reporting period:	M07 January
MTREF:	2025
Budget Year:	2025/26
Does this municipality have Entities?	Yes
If YES: Identify type of report:	Parent Municipality

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Importants documents which provide essential assistance

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

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

DC21 Ugu - Contact Information

A. GENERAL INFORMATION

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

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

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

D. MANAGEMENT LEADERSHIP

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

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

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

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

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

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

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

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M07 January

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	653 085	635 345	–	55 470	364 042	370 618	(6 576)	-2%	635 345
Investment revenue	10 055	13 607	–	284	4 313	7 937	(3 624)	-46%	13 607
Transfers and subsidies - Operational	693 660	729 373	–	321	533 450	425 468	107 982	25%	729 373
Other own revenue	95 493	91 468	–	8 440	58 257	53 356	4 900	9%	91 468
Total Revenue (excluding capital transfers and contributions)	1 452 293	1 469 793	–	64 515	960 062	857 379	102 682	12%	1 469 793
Employee costs	586 399	313 024	–	51 533	387 628	182 597	205 031		313 024
Remuneration of Councillors	13 234	14 996	–	1 075	7 813	8 748	(935)		14 996
Depreciation and amortisation	237 913	240 934	–	19 877	138 811	140 545	(1 734)		240 934
Interest	48 440	5 304	–	5 605	26 120	3 154	22 966		5 304
Inventory consumed and bulk purchases	247 993	76 177	–	21 275	153 323	44 437	108 886		76 177
Transfers and subsidies	16 013	8 000	–	–	–	4 667	(4 667)	-100%	8 000
Other expenditure	756 436	253 236	–	50 737	296 950	149 082	147 868	99%	253 236
Total Expenditure	1 906 430	911 672	–	150 101	1 010 645	533 230	477 415	90%	911 672
Surplus/(Deficit)	(454 137)	558 122	–	(85 587)	(50 584)	324 150	(374 733)	-116%	558 122
Transfers and subsidies - capital (monetary allocations)	407 532	373 245	–	2 200	268 328	217 726	50 602	23%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(46 605)	931 366	–	(83 387)	217 744	541 876	(324 131)	-60%	931 366
Share of surplus/ (deficit) of associate	–	–	–	(348)	58 057	–	58 057	#DIV/0!	–
Surplus/ (Deficit) for the year	(46 605)	931 366	–	(83 735)	275 801	541 876	(266 075)	-49%	931 366
Capital expenditure & funds sources									
Capital expenditure	363 991	373 245	–	2 182	274 443	217 726	56 717	26%	373 245
Capital transfers recognised	164 047	373 245	–	–	265 322	217 726	47 596	22%	373 245
Borrowing	–	–	–	1 663	7 763	–	7 763	#DIV/0!	–
Internally generated funds	199 945	–	–	519	1 358	–	1 358	#DIV/0!	–
Total sources of capital funds	363 991	373 245	–	2 182	274 443	217 726	56 717	26%	373 245
Financial position									
Total current assets	312 965	1 162 928	–		483 624				1 162 928
Total non current assets	3 841 865	3 840 285	–		3 977 496				3 840 285
Total current liabilities	1 634 561	556 485	–		1 667 175				556 485
Total non current liabilities	49 471	194 333	–		47 347				194 333
Community wealth/Equity	2 470 798	4 252 396	–		2 746 599				4 252 396
Cash flows									
Net cash from (used) operating	(3 306 388)	899 872	–	155 620	1 537 876	613 928	(923 948)	-150%	899 872
Net cash from (used) investing	8 986 683	(429 231)	–	(2 182)	(274 443)	(250 385)	24 058	-10%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	(3 051)	(3 051)	100%	–
Cash/cash equivalents at the month/year end	5 979 910	480 320	–	153 445	1 271 001	375 403	(895 599)	-239%	–

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	64 477	48 223	39 334	41 335	40 581	41 197	210 343	1 354 955	1 840 446
Creditors Age Analysis									
Total Creditors	77 876	51 752	14 403	35 727	39 808	4 313	221 171	677 646	1 122 696

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		1 289 011	1 205 791	–	19 428	997 749	703 378	294 371	42%	1 205 791
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		1 289 011	1 205 791	–	19 428	997 749	703 378	294 371	42%	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	–	4	2 481	1 109	1 371	124%	1 902
Planning and development		6 414	1 902	–	4	1 623	1 109	514	46%	1 902
Road transport		–	–	–	–	–	–	–		–
Environmental protection		1 351	–	–	–	858	–	858	#DIV/0!	–
Trading services		563 049	635 345	–	46 934	286 216	370 618	(84 402)	-23%	635 345
Energy sources		–	–	–	–	–	–	–		–
Water management		422 937	496 566	–	33 248	197 263	289 664	(92 400)	-32%	496 566
Waste water management		140 112	138 779	–	13 687	88 953	80 954	7 999	10%	138 779
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 859 825	1 843 038	–	66 366	1 286 447	1 075 106	211 341	20%	1 843 038
Expenditure - Functional										
Governance and administration		802 641	484 742	–	49 317	344 632	282 764	61 868	22%	484 742
Executive and council		90 981	48 491	–	6 946	57 754	28 458	29 296	103%	48 491
Finance and administration		711 295	435 527	–	42 371	283 659	253 969	29 691	12%	435 527
Internal audit		366	724	–	–	3 219	338	2 881	853%	724
Community and public safety		7 963	7 944	–	250	3 742	4 781	(1 039)	-22%	7 944
Community and social services		7 824	7 338	–	250	3 679	4 356	(677)	-16%	7 338
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		139	605	–	0	63	425	(362)	-85%	605
Economic and environmental services		50 944	45 963	–	3 358	24 165	26 865	(2 700)	-10%	45 963
Planning and development		49 421	45 531	–	3 216	23 281	26 613	(3 331)	-13%	45 531
Road transport		–	–	–	–	–	–	–		–
Environmental protection		1 522	432	–	142	884	252	632	251%	432
Trading services		1 044 881	373 024	–	97 177	638 106	218 820	419 286	192%	373 024
Energy sources		–	–	–	–	–	–	–		–
Water management		949 968	230 811	–	89 089	571 346	135 464	435 882	322%	230 811
Waste water management		94 913	142 213	–	8 088	66 760	83 356	(16 596)	-20%	142 213
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	1 906 430	911 672	–	150 101	1 010 645	533 230	477 415	90%	911 672
Surplus/ (Deficit) for the year		(46 605)	931 366	–	(83 735)	275 802	541 876	(266 074)	-49%	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) - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Municipal governance and administration		1 289 011	1 205 791	–	19 428	997 749	703 378	294 371	42%	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	–	19 428	997 749	703 378	294 371	0	1 205 791
Administrative and Corporate Support		420 104	493 440	–	3 034	287 790	287 840	(50)	(0)	493 440
Asset Management		672 259	–	–	1	530 661	–	530 661	#DIV/0!	–
Finance		196 647	712 351	–	16 393	179 298	415 538	(236 240)	(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	–	4	2 481	1 109	1 371	0	1 902
Planning and development		6 414	1 902	–	4	1 623	1 109	514	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	1 109	(941)	(0)	1 902
Regional Planning and Development		5 002	–	–	2	1 391	–	1 391	#DIV/0!	–
Town Planning, Building Regulations and Enforcement, and City Engineer		31	–	–	2	29	–	29	#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	–	46 934	286 216	370 618	(84 402)	(0)	635 345
Energy sources		–	–	–	–	–	–	–		–
Electricity		–	–	–	–	–	–	–		–
Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
Nonelectric Energy		–	–	–	–	–	–	–		–
Water management		422 937	496 566	–	33 248	197 263	289 664	(92 400)	(0)	496 566
Water Treatment		577	–	–	–	702	–	702	#DIV/0!	–
Water Distribution		404 117	496 566	–	31 596	185 010	289 664	(104 654)	(0)	496 566
Water Storage		18 243	–	–	1 652	11 552	–	11 552	#DIV/0!	–
Waste water management		140 112	138 779	–	13 687	88 953	80 954	7 999	0	138 779
Public Toilets		–	–	–	–	–	–	–		–
Sewerage		140 009	138 779	–	13 639	88 849	80 954	7 894	0	138 779
Storm Water Management		–	–	–	–	–	–	–		–
Waste Water Treatment		102	–	–	47	104	–	104	#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	–	66 366	1 286 447	1 075 106	211 341	0	1 843 038
Expenditure - Functional										
Municipal governance and administration		802 641	484 742	–	49 317	344 632	282 764	61 868	0	484 742
Executive and council		90 981	48 491	–	6 946	57 754	28 458	29 296	0	48 491
Mayor and Council		19 991	23 037	–	1 709	12 120	13 610	(1 489)	(0)	23 037
Municipal Manager, Town Secretary and Chief Executive		70 990	25 454	–	5 237	45 634	14 848	30 786	0	25 454
Finance and administration		711 295	435 527	–	42 371	283 659	253 969	29 691	0	435 527
Administrative and Corporate Support		150 965	67 713	–	13 251	99 972	39 499	60 473	0	67 713
Asset Management		21 694	36 903	–	1 200	12 841	21 527	(8 686)	(0)	36 903
Finance		466 147	291 548	–	20 995	127 170	170 069	(42 899)	(0)	291 548
Fleet Management		49 902	19 648	–	6 175	25 740	11 461	14 279	0	19 648
Human Resources		6 580	8 644	–	–	2 054	5 042	(2 988)	(0)	8 644
Information Technology		14 800	9 200	–	713	14 898	5 367	9 531	0	9 200
Legal Services		1 028	1 440	–	16	517	751	(234)	(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	–	22	267	252	15	0	432
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		366	724	–	–	3 219	338	2 881	0	724
Governance Function		366	724	–	–	3 219	338	2 881	0	724
Community and public safety		7 963	7 944	–	250	3 742	4 781	(1 039)	(0)	7 944
Community and social services		7 824	7 338	–	250	3 679	4 356	(677)	(0)	7 338
Aged Care		35	–	–	–	57	–	57	#DIV/0!	–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		–	313	–	–	–	256	(256)	(0)	313
Child Care Facilities		3	–	–	–	–	–	–		–
Community Halls and Facilities		5	–	–	–	–	–	–		–
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		6 190	5 499	–	250	2 093	3 208	(1 114)	(0)	5 499
Education		316	324	–	–	–	189	(189)	(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	–	–	1 528	703	825	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	–	0	63	425	(362)	(0)	605
Ambulance	–	–	–	–	–	–	–		–
Health Services	139	605	–	0	63	425	(362)	(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	–	3 358	24 165	26 865	(2 700)	(0)	45 963
Planning and development	49 421	45 531	–	3 216	23 281	26 613	(3 331)	(0)	45 531
Billboards	–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)	16 041	272	–	–	7	159	(152)	(0)	272
Central City Improvement District	–	–	–	–	–	53	(53)	(0)	–
Development Facilitation	–	–	–	–	–	–	–		–
Economic Development/Planning	6	2 757	–	–	–	1 608	(1 608)	(0)	2 757
Regional Planning and Development	30 196	42 474	–	2 587	19 927	24 777	(4 850)	(0)	42 474
Town Planning, Building Regulations and Enforcement, and City Engineer	3 063	–	–	629	3 348	–	3 348	#DIV/0!	–
Project Management Unit	–	–	–	–	–	–	–		–
Provincial Planning	–	–	–	–	–	–	–		–
Support to Local Municipalities	115	28	–	–	–	16	(16)	(0)	28
Road transport	–	–	–	–	–	–	–		–
Public Transport	–	–	–	–	–	–	–		–
Road and Traffic Regulation	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		–
Taxi Ranks	–	–	–	–	–	–	–		–
Environmental protection	1 522	432	–	142	884	252	632	0	432
Biodiversity and Landscape	–	–	–	–	–	–	–		–
Coastal Protection	–	–	–	–	–	–	–		–
Indigenous Forests	–	–	–	–	–	–	–		–
Nature Conservation	–	–	–	–	–	–	–		–
Pollution Control	1 522	432	–	142	884	252	632	0	432
Soil Conservation	–	–	–	–	–	–	–		–
Trading services	1 044 881	373 024	–	97 177	638 106	218 820	419 286	0	373 024
Energy sources	–	–	–	–	–	–	–		–
Electricity	–	–	–	–	–	–	–		–
Street Lighting and Signal Systems	–	–	–	–	–	–	–		–
Nonelectric Energy	–	–	–	–	–	–	–		–
Water management	949 968	230 811	–	89 089	571 346	135 464	435 882	0	230 811
Water Treatment	32 652	106 828	–	2 567	20 664	63 141	(42 477)	(0)	106 828
Water Distribution	771 241	116 765	–	66 347	466 540	68 113	398 427	0	116 765
Water Storage	146 074	7 218	–	20 175	84 142	4 211	79 931	0	7 218
Waste water management	94 913	142 213	–	8 088	66 760	83 356	(16 596)	(0)	142 213
Public Toilets	3 360	231	–	359	1 040	135	904	0	231
Sewerage	24 188	74 955	–	(272)	7 662	44 062	(36 400)	(0)	74 955
Storm Water Management	–	–	–	–	–	–	–		–
Waste Water Treatment	67 364	67 027	–	8 001	58 058	39 159	18 899	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	–	150 101	1 010 645	533 230	477 415	0	911 672
Surplus/ (Deficit) for the year		(46 605)	931 366	–	(83 735)	275 802	541 876	(266 074)	(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	-	-	-	-348 472	58 057 342	-	58 057 342		-
check opexp balance	-	-	-	-	-	-	-		-

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

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	–	19 428	997 749	703 378	294 371	41.9%	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	–	4	1 623	1 109	514	46.3%	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	–	33 248	197 263	289 664	(92 400)	-31.9%	496 566
Vote 14 - Waste Water Management		140 112	138 779	–	13 687	88 953	80 954	7 999	9.9%	138 779
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	1 859 825	1 843 038	–	66 366	1 286 447	1 075 106	211 341	19.7%	1 843 038
Expenditure by Vote	1									
Vote 1 - Executive and Council		90 981	48 491	–	6 946	57 754	28 458	29 296	102.9%	48 491
Vote 2 - Finance and Administration		711 295	435 527	–	42 371	283 659	253 969	29 691	11.7%	435 527
Vote 3 - Internal Audit		366	724	–	–	3 219	338	2 881	852.8%	724
Vote 4 - Community and Social Services		7 824	7 338	–	250	3 679	4 356	(677)	-15.5%	7 338
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		139	605	–	0	63	425	(362)	-85.1%	605
Vote 9 - Planning and Development		49 421	45 531	–	3 216	23 281	26 613	(3 331)	-12.5%	45 531
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		1 522	432	–	142	884	252	632	250.6%	432
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		949 968	230 811	–	89 089	571 346	135 464	435 882	321.8%	230 811
Vote 14 - Waste Water Management		94 913	142 213	–	8 088	66 760	83 356	(16 596)	-19.9%	142 213
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	1 906 430	911 672	–	150 101	1 010 645	533 230	477 415	89.5%	911 672
Surplus/ (Deficit) for the year	2	(46 605)	931 366	–	(83 735)	275 802	541 876	(266 074)	-49.1%	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 - M07 January

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	–	19 428	997 749	703 378	294 371	42%	1 205 791
2.1 - Administrative and Corporate Support		420 104	493 440	–	3 034	287 790	287 840	(50)	0%	493 440
2.2 - Asset Management		672 259	–	–	1	530 661	–	530 661	#DIV/0!	–
2.3 - Finance		196 647	712 351	–	16 393	179 298	415 538	(236 240)	-57%	712 351
2.4 - Fleet Management		–	–	–	–	–	–	–		–
2.5 - Human Resources		–	–	–	–	–	–	–		–
2.6 - Information Technology		–	–	–	–	–	–	–		–
2.7 - Legal Services		–	–	–	–	–	–	–		–
2.8 - Marketing, Customer Relations, Publicity and Media Co		–	–	–	–	–	–	–		–
2.9 - Security Services		–	–	–	–	–	–	–		–
2.10 - Supply Chain Management		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
3.1 - Governance Function		–	–	–	–	–	–	–		–
3.2 - Risk Management		–	–	–	–	–	–	–		–
3.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
4.1 - Aged Care		–	–	–	–	–	–	–		–
4.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–		–
4.5 - Child Care Facilities		–	–	–	–	–	–	–		–
4.6 - Community Halls and Facilities		–	–	–	–	–	–	–		–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.8 - Population Development		–	–	–	–	–	–	–		–
4.9 - Disaster Management		–	–	–	–	–	–	–		–
4.10 - Education		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
5.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.4 - Recreational Facilities		–	–	–	–	–	–	–		–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.2 - Cleansing		–	–	–	–	–	–	–		–
6.3 - Control of Public Nuisances		–	–	–	–	–	–	–		–
6.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.5 - Fire Fighting and Protection		–	–	–	–	–	–	–		–
6.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–

Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 8 - Health	–	–	–	–	–	–	–		–
8.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.2 - Health Services	–	–	–	–	–	–	–		–
8.3 - Laboratory Services	–	–	–	–	–	–	–		–
8.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.5 - Health Surveillance and Prevention of Communicable	–	–	–	–	–	–	–		–
8.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 9 - Planning and Development	6 414	1 902	–	4	1 623	1 109	514	46%	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	1 109	(941)	-85%	1 902
9.6 - Regional Planning and Development	5 002	–	–	2	1 391	–	1 391	#DIV/0!	–
9.7 - Town Planning, Building Regulations and Enforcemen	31	–	–	2	29	–	29	#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	–	33 248	197 263	289 664	(92 400)	-32%	496 566
13.1 - Water Treatment	577	–	–	–	702	–	702	#DIV/0!	–
13.2 - Water Distribution	404 117	496 566	–	31 596	185 010	289 664	(104 654)	-36%	496 566
13.3 - Water Storage	18 243	–	–	1 652	11 552	–	11 552	#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	–	13 687	88 953	80 954	7 999	10%	138 779
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		140 009	138 779	–	13 639	88 849	80 954	7 894	10%	138 779
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		102	–	–	47	104	–	104	#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	–	66 366	1 286 447	1 075 106	211 341	20%	1 843 038
Expenditure by Vote	1							–		
Vote 1 - Executive and Council		90 981	48 491	–	6 946	57 754	28 458	29 296	103%	48 491
1.1 - Mayor and Council		19 991	23 037	–	1 709	12 120	13 610	(1 489)	-11%	23 037
1.2 - Municipal Manager, Town Secretary and Chief Executi		70 990	25 454	–	5 237	45 634	14 848	30 786	207%	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	–	42 371	283 659	253 969	29 691	12%	435 527
2.1 - Administrative and Corporate Support		150 965	67 713	–	13 251	99 972	39 499	60 473	153%	67 713
2.2 - Asset Management		21 694	36 903	–	1 200	12 841	21 527	(8 686)	-40%	36 903
2.3 - Finance		466 147	291 548	–	20 995	127 170	170 069	(42 899)	-25%	291 548
2.4 - Fleet Management		49 902	19 648	–	6 175	25 740	11 461	14 279	125%	19 648
2.5 - Human Resources		6 580	8 644	–	–	2 054	5 042	(2 988)	-59%	8 644
2.6 - Information Technology		14 800	9 200	–	713	14 898	5 367	9 531	178%	9 200
2.7 - Legal Services		1 028	1 440	–	16	517	751	(234)	-31%	1 440
2.8 - Marketing, Customer Relations, Publicity and Media Co		–	–	–	–	200	–	200	#DIV/0!	–
2.9 - Security Services		–	–	–	–	–	–	–		–
2.10 - Supply Chain Management		180	432	–	22	267	252	15	6%	432
Vote 3 - Internal Audit		366	724	–	–	3 219	338	2 881	853%	724
3.1 - Governance Function		366	724	–	–	3 219	338	2 881	853%	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	–	250	3 679	4 356	(677)	-16%	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	–	–	–	256	(256)	-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	–	–	1 528	703	825	117%	1 202
4.9 - Disaster Management		6 190	5 499	–	250	2 093	3 208	(1 114)	-35%	5 499
4.10 - Education		316	324	–	–	–	189	(189)	-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	–	0	63	425	(362)	-85%	605
8.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.2 - Health Services	139	605	–	0	63	425	(362)	-85%	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	–	3 216	23 281	26 613	(3 331)	-13%	45 531
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	16 041	272	–	–	7	159	(152)	-96%	272
9.3 - Central City Improvement District	–	–	–	–	–	53	(53)	-100%	–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	6	2 757	–	–	–	1 608	(1 608)	-100%	2 757
9.6 - Regional Planning and Development	30 196	42 474	–	2 587	19 927	24 777	(4 850)	-20%	42 474
9.7 - Town Planning, Building Regulations and Enforcemen	3 063	–	–	629	3 348	–	3 348	#DIV/0!	–
9.8 - Project Management Unit	–	–	–	–	–	–	–		–
9.9 - Provincial Planning	–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities	115	28	–	–	–	16	(16)	-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	–	142	884	252	632	251%	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	–	142	884	252	632	251%	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	–	89 089	571 346	135 464	435 882	322%	230 811

13.1 - Water Treatment		32 652	106 828	–	2 567	20 664	63 141	(42 477)	-67%	106 828
13.2 - Water Distribution		771 241	116 765	–	66 347	466 540	68 113	398 427	585%	116 765
13.3 - Water Storage		146 074	7 218	–	20 175	84 142	4 211	79 931	1898%	7 218
13.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		94 913	142 213	–	8 088	66 760	83 356	(16 596)	-20%	142 213
14.1 - Public Toilets		3 360	231	–	359	1 040	135	904	670%	231
14.2 - Sewerage		24 188	74 955	–	(272)	7 662	44 062	(36 400)	-83%	74 955
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		67 364	67 027	–	8 001	58 058	39 159	18 899	48%	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	–	150 101	1 010 645	533 230	477 415	0	911 672
Surplus/ (Deficit) for the year	2	(46 605)	931 366	–	(83 735)	275 802	541 876	(266 074)	(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) - M07 January

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	–	41 724	269 634	289 664	(20 030)	-7%	496 566
Service charges - Waste Water Management		141 903	138 779	–	13 746	94 408	80 954	13 453	17%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		6 562	3 114	–	264	1 653	1 817	(163)	-9%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	–	8 176	53 890	48 920	4 970	10%	83 863
Interest from Current and Non Current Assets		10 055	13 607	–	284	4 313	7 937	(3 624)	-46%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	–	–	1 827	1 109	717	65%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	–	1	887	1 510	(623)	-41%	2 589
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		693 660	729 373	–	321	533 450	425 468	107 982	25%	729 373
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		(1 070)	–	–	–	–	–	–		–
Other Gains		1 113	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		1 452 293	1 469 793	–	64 515	960 062	857 379	102 682	12%	1 469 793
Expenditure By Type										
Employee related costs		586 399	313 024	–	51 533	387 628	182 597	205 031	112%	313 024
Remuneration of councillors		13 234	14 996	–	1 075	7 813	8 748	(935)	-11%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	–	21 275	153 323	44 437	108 886	245%	76 177
Debt impairment		288 866	28 424	–	2 369	16 581	16 581	–		28 424
Depreciation and amortisation		237 913	240 934	–	19 877	138 811	140 545	(1 734)	-1%	240 934
Interest		48 440	5 304	–	5 605	26 120	3 154	22 966	728%	5 304
Contracted services		191 228	126 582	–	17 074	104 307	74 969	29 338	39%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	4 667	(4 667)	-100%	8 000
Irrecoverable debts written off		9 016	4 732	–	605	3 565	2 760	805	29%	4 732
Operational costs		274 207	93 497	–	30 688	172 497	54 772	117 725	215%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	0	0	–	0		–
Total Expenditure		1 906 430	911 672	–	150 101	1 010 645	533 230	477 415	90%	911 672
Surplus/(Deficit)		(454 137)	558 122	–	(85 587)	(50 584)	324 150	(374 733)	(0)	558 122
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	–	2 200	268 328	217 726	50 602	0	373 245
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(46 605)	931 366	–	(83 387)	217 744	541 876			931 366
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		(46 605)	931 366	–	(83 387)	217 744	541 876			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	–	(83 387)	217 744	541 876			931 366
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	(348)	58 057	–			–
Surplus/ (Deficit) for the year		(46 605)	931 366	–	(83 735)	275 801	541 876			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		66 715	1 228 389	1 075 106	1 843 038

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

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	–	–	2 182	9 121	–	9 121	#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	–	–	107 488	105 752	1 736	2%	181 289
Vote 14 - Waste Water Management		78 766	191 955	–	–	157 834	111 974	45 860	41%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	–	2 182	274 443	217 726	56 717	26%	373 245
Total Capital Expenditure		363 991	373 245	–	2 182	274 443	217 726	56 717	26%	373 245
Capital Expenditure - Functional Classification										
Governance and administration		7 589	–	–	2 182	9 121	–	9 121	#DIV/0!	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	2 182	9 121	–	9 121	#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	–	–	265 322	217 726	47 596	22%	373 245
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	–	–	107 488	105 752	1 736	2%	181 289
Waste water management		78 766	191 955	–	–	157 834	111 974	45 860	41%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	363 991	373 245	–	2 182	274 443	217 726	56 717	26%	373 245
Funded by:										
National Government		164 047	373 245	–	–	265 322	217 726	47 596	22%	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	–	–	265 322	217 726	47 596	22%	373 245
Borrowing	6	–	–	–	1 663	7 763	–	7 763	#DIV/0!	–
Internally generated funds		199 945	–	–	519	1 358	–	1 358	#DIV/0!	–
Total Capital Funding		363 991	373 245	–	2 182	274 443	217 726	56 717	26%	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 - M07 January

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	–	–	2 182	9 121	–	9 121	#DIV/0!	–
2.1 - Administrative and Corporate Support		1 512	–	–	183	653	–	653	#DIV/0!	–
2.2 - Asset Management		2 219	–	–	–	–	–	–		–
2.3 - Finance		2 297	–	–	1 663	7 763	–	7 763	#DIV/0!	–
2.4 - Fleet Management		–	–	–	–	–	–	–		–
2.5 - Human Resources		–	–	–	–	–	–	–		–
2.6 - Information Technology		1 562	–	–	337	705	–	705	#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 Dis		–	–	–	–	–	–	–		–
8.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
8.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
8.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
8.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
8.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		(11 713)	–	–	–	–	–	–		–
9.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		(11 713)	–	–	–	–	–	–		–
9.3 - Central City Improvement District		–	–	–	–	–	–	–		–
9.4 - Development Facilitation		–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning		–	–	–	–	–	–	–		–
9.6 - Regional Planning and Development		–	–	–	–	–	–	–		–
9.7 - Town Planning, Building Regulations and Enforcement, a		–	–	–	–	–	–	–		–
9.8 - Project Management Unit		–	–	–	–	–	–	–		–
9.9 - Provincial Planning		–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
10.3 - Roads		–	–	–	–	–	–	–		–
10.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
10.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
10.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
10.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
10.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
10.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
10.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
11.1 - Biodiversity and Landscape		–	–	–	–	–	–	–		–
11.2 - Coastal Protection		–	–	–	–	–	–	–		–
11.3 - Indigenous Forests		–	–	–	–	–	–	–		–
11.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
11.5 - Pollution Control		–	–	–	–	–	–	–		–
11.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
11.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
11.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
11.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
11.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
12.1 - Electricity		–	–	–	–	–	–	–		–
12.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
12.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
12.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
12.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
12.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
12.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
12.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
12.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
12.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–

Vote 13 - Water Management		289 350	181 289	–	–	107 488	105 752	1 736	2%	181 289
13.1 - Water Treatment		179 400	118 507	–	–	44 734	69 129	(24 395)	-35%	118 507
13.2 - Water Distribution		107 728	62 782	–	–	62 754	36 623	26 131	71%	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	–	–	157 834	111 974	45 860	41%	191 955
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		(38 686)	87 640	–	–	67 294	51 123	16 171	32%	87 640
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		117 453	104 315	–	–	90 540	60 851	29 689	49%	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	–	2 182	274 443	217 726	56 717	0	373 245
Total Capital Expenditure		363 991	373 245	–	2 182	274 443	217 726	56 717	0	373 245

References

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

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	–	(15 488)	579 168
Trade and other receivables from exchange transactions		144 847	527 080	–	319 982	527 080
Receivables from non-exchange transactions		13 419	9 470	–	26 100	9 470
Current portion of non-current receivables		2 437	66	–	2 368	66
Inventory		11 617	46 242	–	15 323	46 242
VAT		132 678	902	–	135 158	902
Other current assets		409	–	–	180	–
Total current assets		312 965	1 162 928	–	483 624	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	–	3 943 486	3 794 465
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 028	4 258	–	2 776	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	–	3 977 496	3 840 285
TOTAL ASSETS		4 154 830	5 003 213	–	4 461 121	5 003 213
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		54 366	(5 231)	–	54 366	(5 231)
Consumer deposits		23 274	–	–	23 913	–
Trade and other payables from exchange transactions		1 184 395	470 115	–	1 139 382	470 115
Trade and other payables from non-exchange transactions		1 921	2 111	–	48 570	2 111
Provision		114 097	(6 954)	–	118 734	(6 954)
VAT		256 508	96 443	–	282 211	96 443
Other current liabilities		–	–	–	–	–
Total current liabilities		1 634 561	556 485	–	1 667 175	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	–	1 714 522	750 817
NET ASSETS	2	2 470 798	4 252 396	–	2 746 599	4 252 396
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 470 798	4 252 396	–	2 746 599	4 252 396
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	2 470 798	4 252 396	–	2 746 599	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 - M07 January

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		(213 916)	448 560	–	21 622	139 629	323 834	(184 205)	-57%	448 560
Other revenue		6 964	5 165	–	265	2 192	3 013	(820)	-27%	5 165
Transfers and Subsidies - Operational		758 936	729 373	–	–	235 479	425 468	(189 989)	-45%	729 373
Transfers and Subsidies - Capital		(206 175)	373 245	–	141 000	235 000	217 726	17 274	8%	373 245
Interest		–	13 607	–	–	–	7 937	(7 937)	-100%	13 607
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(3 652 197)	(656 721)	–	(7 266)	925 576	(365 592)	(1 291 168)	353%	(656 721)
Interest		–	(5 356)	–	–	–	(3 124)	(3 124)	100%	(5 356)
Transfers and Subsidies		–	(8 000)	–	–	–	4 667	4 667	100%	(8 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(3 306 388)	899 872	–	155 620	1 537 876	613 928	(923 948)	-150%	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)	–	(2 182)	(274 443)	(250 385)	24 058	-10%	(429 231)
NET CASH FROM/(USED) INVESTING ACTIVITIES		8 986 683	(429 231)	–	(2 182)	(274 443)	(250 385)	24 058	-10%	(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)	–	–	–	(3 051)	(3 051)	100%	(5 231)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(5 231)	–	–	–	(3 051)	(3 051)	100%	–
NET INCREASE/ (DECREASE) IN CASH HELD		5 680 295	465 410	–	153 438	1 263 433	360 492			–
Cash/cash equivalents at beginning:		299 614	14 911	–	7	7 568	14 911			7 568
Cash/cash equivalents at month/year end:		5 979 910	480 320	–	153 445	1 271 001	375 403			–

References

1. Material variances to be explained in Table SC1

DC21 Ugu - Supporting Table SC1 Material variance explanations - M07 January

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Exchange Revenue			
	Service charges - Electricity	(20 030)	This is due to correction of customer accounts where they have	The municipality is strengthening meter reading processes
	Service charges - Water	13 453	The revenue billed on sanitation is performing at rate that is much	
	Service charges - Waste Water Management	–		
	Service charges - Waste management	(163)	This revenue source is ad-hoc in nature and speaks to the sale of	The municipality is improving the visibility and accessibility of
	Sale of Goods and Rendering of Services	–		
	Agency services	–		
	Interest	4 970	The increase in the number of customers who are not paying the	The municipality is intensifying credit control implementation
	Interest earned from Receivables	(3 624)	The variance is owing to a decrease in investment deposits and	Cash flow forecasting processes are being strengthened through
	Interest from Current and Non Current Assets	–		
	Dividends	–		
	Rent on Land	717	This is due to the billing of the Base Telecommunication Station	
	Rental from Fixed Assets	–		
	Licence and permits	–		
	Special rating levies	(623)	The revenue source is performing lower than anticipated due to	The municipality is improving turnaround times for water
	Operational Revenue	–		
	Non-Exchange Revenue	–		
	Property rates	–		
	Surcharges and Taxes	–		
	Fines, penalties and forfeits	–		
	Licence and permits	107 982	This variance is owing to the fact that the equitable share grant is	
	Transfers and subsidies - Operational	–		
	Interest	–		
	Fuel Levy	–		
	Operational Revenue	–		
	Gains on disposal of Assets	–		
	Other Gains			
2	Expenditure By Type			
	Employee related costs	205 031	The expenditure line item remains an area of interest when it	The municipality will review and adjust the employee-related
	Remuneration of councillors	(935)	This variance is in line with the YTD budget expectations and	
	Bulk purchases - electricity	–		
	Inventory consumed	108 886	This unfavourable variance is attributed to higher than anticipated	budget during the Adjustment Budget to ensure alignment with
	Debt impairment	–		
	Depreciation and amortisation	(1 734)	This is owing to lower than anticipated capitalization of assets	
	Interest	22 966	This unfavourable variance is due to cash flow challenges which	To remedy this overspending the Municipality will be
	Contracted services	29 338	then led to interest being charged on overdue creditors accounts	
	Transfers and subsidies	(4 667)	since most invoices are not paid within the regulated period of 30	Furthermore, the municipality will review and adjust the interest
	Irrecoverable debts written off	805	This is largely due to effective cost containment initiatives	budget during the Adjustment Budget to ensure alignment with
	Operational costs	117 725		
	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	0	This unfavourable variance is because of expenditure being	The municipality will review and adjust Other operating
3	Capital Expenditure			
	Vote 1 - Executive and Council	9 121	Internal funded Projects will be catered for during the	
	Vote 13 - Water Management	1 736	The favoraable variance is as a result of the municipality fast	
	Vote 14 - Waste Water Management	45 860	The favoraable variance is as a result of the municipality fast	
4	Financial Position			
	Total current assets	483 624		
	Total non current assets	3 977 496		
	Total current liabilities	1 667 175		
	Total non current liabilities	47 347		
5	Cash Flow			
	Receipts	–		
	Property rates	(184 205)		
	Service charges	(820)		
	Other revenue	(189 989)		
	Transfers and Subsidies - Operational	17 274		
	Transfers and Subsidies - Capital	(7 937)		
	Interest			
	Dividends			
	Payments			
	Suppliers and employees	(1 291 168)		
	Interest	(3 124)		
	Transfers and Subsidies	4 667		
	Payments	24 058		
	Capital assets			
	Payments			
	Repayment of borrowing	(3 051)		
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 - M07 January

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%	2.6%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	355.8%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		52.2%	15.6%	0.0%	47.0%	15.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	19.1%	209.0%	0.0%	29.0%	209.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.5%	104.1%	0.0%	-0.9%	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%	40.4%	21.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.7%	3.3%	0.0%	2.7%	3.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.7%	16.8%	0.0%	2.7%	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		2024/25 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		4 461 121	5 003 213
Employee related costs		586 399	313 024		387 628	313 024
Repairs & Maintenance		39 461	49 143		25 817	49 143
Interest (finance charges)		48 440	5 304		26 120	5 304
Principal paid			5 231			5 231
Depreciation		237 913	240 934			14 996
Operating expenditure		1 906 430	911 672		1 010 645	911 672
Total Capital Expenditure		363 991	373 245		2 182	274 443
Borrowed funding for capital					7 763	
Debt		1 290 153	661 329		1 289 664	661 329
Equity		2 470 798	4 252 396		2 746 599	4 252 396
Reserves and funds						
Borrowing		27 562	148 958		25 438	148 958
Current assets		312 965	1 162 928		483 624	1 162 928
Current liabilities		1 634 561	556 485		1 667 175	556 485
Monetary assets		7 559	579 168		(15 488)	579 168
Total Revenue (excluding capital transfers and contributions)		1 452 293	1 469 793		960 062	1 469 793
Transfers and subsidies - Operational		693 660				
Transfers and subsidies - capital (monetary allocations)		407 532	373 245		268 328	373 245
Debt service payments			8 376			(10 586)
Outstanding debtors (receivables)		160 833				
Annual services revenue		653 085	635 345		55 470	364 042
Cash + investments	Including LT investments	7 559	579 168		(15 488)	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 - M07 January

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	53 990	42 516	35 415	37 026	36 422	32 827	185 159	1 203 662	1 627 017	1 495 096	–	–
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	11 363	6 660	5 370	5 078	4 571	4 714	23 697	146 173	207 626	184 233	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	(1)	–	–	(0)	–	–	(0)	1 793	1 791	1 792	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(875)	(953)	(1 451)	(769)	(412)	3 656	1 487	3 328	4 011	7 290	–	–
Total By Income Source	2000	64 477	48 223	39 334	41 335	40 581	41 197	210 343	1 354 955	1 840 446	1 688 411	–	–
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 890	2 894	555	960	825	843	4 893	17 207	32 068	24 728	–	–
Commercial	2300	14 530	8 274	6 787	6 377	6 163	9 309	29 743	171 240	252 423	222 832	–	–
Households	2400	46 045	37 077	32 054	34 018	33 671	31 075	175 744	1 166 392	1 556 075	1 440 900	–	–
Other	2500	12	(22)	(61)	(20)	(78)	(30)	(37)	116	(120)	(49)	–	–
Total By Customer Group	2600	64 477	48 223	39 334	41 335	40 581	41 197	210 343	1 354 955	1 840 446	1 688 411	–	–

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 - M07 January

Description R thousands	NT Code	Budget Year 2025/26 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	Prior year totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	26 553	25 593	553	28 857	33 544	(2 867)	175 826	477 271	765 330	765 330
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	48 824	21 009	11 941	3 849	2 299	5 557	30 694	151 461	275 633	275 633
Auditor General	0800	2 499	1 804	–	–	–	–	405	45	4 753	4 753
Other	0900	–	3 346	1 909	3 021	3 966	1 623	14 247	48 869	76 980	76 980
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	77 876	51 752	14 403	35 727	39 808	4 313	221 171	677 646	1 122 696	1 122 696

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 - M07 January

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									175			1		176
										1	1			1	1
NEDBANK	7648552728									–					–
										–					–
STANDARD BANK MIG CALL	058905324-041									21 095		31 050	9 958		2
										145	145			63	63
STANDARD BANK	058905324-045									–					–
										–					–
ABSA CALL	2081188843 + 2081187889									233	0		15 001		15 235
										1	1			1	1
STANDARD BANK CALL	058905324-042									48	80		40		8
										40	40			0	0
ABSA INVEST	2081523754									–					–
										–					–
STANDARD BANK	058905324-051									–					–
GENERAL ACCOUNT	53299787														
															–
Municipality sub-total										21 737		31 050	25 000		15 486
Entities															
															–
															–
															–
															–
															–
															–
															–
Entities sub-total										–		–	–		–
TOTAL INVESTMENTS AND INTEREST	2									21 737		31 050	25 000		15 486

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 - M07 January

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	–	–	510 467	423 588	(13 584)	-3.2%	726 151
EPWP Incentive	–	3 606	–	–	–	(608)	–	(608)	#DIV/0!	–
Finance Management	–	1 950	2 000	–	–	100	1 167			2 000
Local Government Equitable Share	–	–	706 648	–	–	529 986	412 211			706 648
Municipal Disaster Recovery Grant	–	9 950	–	–	–	(15 500)	–			–
Municipal Drought Relief	–	745	–	–	–	(745)	–			–
Municipal Infrastructure Grant	–	–	14 381	–	–	–	8 389	(8 389)	-100.0%	14 381
Rural Road Asset Management Systems Grant	–	11 941	3 122	–	–	(2 766)	1 821	(4 587)	-251.9%	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	–	–	519 647	423 588	(4 404)	-1.0%	726 151
Capital Transfers and Grants										
National Government:		427 134	376 467	–	–	(107 308)	219 606	(191 139)	-87.0%	376 467
Municipal Infrastructure Grant (MIG)	–	278 458	273 245	–	–	(31 746)	159 393	(191 139)	-119.9%	273 245
Integrated National Electrification Programme Grant	–	–	3 222	–	–	–	1 880			3 222
Regional Bulk Infrastructure	–	12 776	–	–	–	(30 562)	–			–
Water Services Infrastructure Grant	–	135 900	100 000	–	–	(45 000)	58 333			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	–	–	(150 993)	219 606	(234 824)	-106.9%	376 467
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	488 531	1 102 618	–	–	368 654	643 194	(239 228)	-37.2%	1 102 618

References

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

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

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred

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

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

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	–	321	(85 633)	11 377	(97 009)	-852.7%	19 503
Expanded Public Works Programme Integrated Grant	–	3 606	–	–	198	(1 219)	–	(1 219)	#DIV/0!	–
Local Government Financial Management Grant	–	1 950	2 000	–	122	(922)	1 167	(2 088)	-179.0%	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	–	–	(62 295)	8 389	(70 685)	-842.6%	14 381
Rural Road Asset Management Systems Grant	–	3 527	3 122	–	–	(4 951)	1 821	(6 772)	-371.9%	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	–	321	(91 841)	11 377	(103 218)	-907.3%	19 503
Capital expenditure of Transfers and Grants										
National Government:		148 676	376 467	–	2 200	(89 685)	219 606	(309 291)	-140.8%	376 467
Integrated National Electrification Programme Grant	–	–	3 222	–	–	–	1 880	(1 880)	-100.0%	3 222
Municipal Infrastructure Grant	–	–	273 245	–	–	–	159 393	(159 393)	-100.0%	273 245
Regional Bulk Infrastructure Grant	–	12 776	–	–	–	(30 562)	–	(30 562)	#DIV/0!	–
Water Services Infrastructure Grant	–	135 900	100 000	–	2 200	(59 123)	58 333	(117 456)	-201.4%	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	–	2 200	(137 370)	219 606	(356 976)	-162.6%	376 467
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		493 177	395 970	–	2 520	(229 211)	230 983	(460 194)	-199.2%	395 970

References

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

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	–	798	5 866	6 620	(754)	-11%	11 349
Pension and UIF Contributions		–	338	–	–	–	197	(197)	-100%	338
Medical Aid Contributions		–	125	–	–	–	73	(73)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	–	7	29	222	(194)	-87%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	–	270	1 918	1 635	283	17%	2 803
Sub Total - Councillors		13 234	14 996	–	1 075	7 813	8 748	(935)	-11%	14 996
% increase	4		13.3%							13.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	–	–	–	2 723	(2 723)	-100%	4 668
Pension and UIF Contributions		–	131	–	–	–	76	(76)	-100%	131
Medical Aid Contributions		–	14	–	–	–	8	(8)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	–	–	–	390	(390)	-100%	669
Cellphone Allowance		–	165	–	–	–	96	(96)	-100%	165
Housing Allowances		–	129	–	–	–	75	(75)	-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	–	–	–	3 369	(3 369)	-100%	5 776
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	–	33 992	230 748	88 287	142 461	161%	151 350
Pension and UIF Contributions		63 343	49 347	–	5 750	39 774	28 786	10 988	38%	49 347
Medical Aid Contributions		25 451	18 805	–	2 575	16 378	10 970	5 409	49%	18 805
Overtime		62 340	8 375	–	5 907	37 918	4 885	33 033	676%	8 375
Performance Bonus		30 431	9 173	–	–	29 229	5 351	23 879	446%	9 173
Motor Vehicle Allowance		15 152	10 532	–	1 431	9 855	6 144	3 711	60%	10 532
Cellphone Allowance		3 481	3 479	–	305	2 086	2 029	57	3%	3 479
Housing Allowances		1 512	2 127	–	146	1 019	1 241	(222)	-18%	2 127
Other benefits and allowances		14 219	36 936	–	1 366	9 125	21 546	(12 421)	-58%	36 936
Payments in lieu of leave		7 788	7 450	–	(444)	5 794	4 346	1 448	33%	7 450
Long service awards		5 423	2 641	–	96	2 839	1 540	1 298	84%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	–	408	2 863	4 103	(1 241)	-30%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		586 399	307 248	–	51 533	387 628	179 228	208 400	116%	307 248
% increase	4		-47.6%							-47.6%
Total Parent Municipality		599 634	328 020	–	52 608	395 441	191 345	204 096	107%	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	–	52 608	395 441	191 345	204 096	107%	328 020
% increase	4		-45.3%							-45.3%
TOTAL MANAGERS AND STAFF		586 399	313 024	–	51 533	387 628	182 597	205 031	112%	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 - M07 January

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		(9 455)	(9 181)	(10 208)	(10 631)	(9 666)	(10 306)	(9 968)	–	–	–	–	420 622	351 206	383 434	402 513
Service charges - Waste Water Management		(9 653)	(9 103)	(10 315)	(9 796)	(9 091)	(10 601)	(11 653)	–	–	–	–	167 566	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	265	–	–	–	–	785	2 978	3 112	3 189
Cash Receipts by Source		209 535	(12 684)	(18 101)	(20 187)	(18 466)	(20 697)	(21 357)	–	–	–	–	1 082 868	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		209 535	(12 684)	(18 101)	(20 187)	(18 466)	(20 697)	(21 357)	–	–	–	–	1 456 113	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)	(9 498)	(4 467)	–	–	–	772 005	116 106	121 331	124 364
Cash Payments by Type		(165 177)	(51 081)	(56 134)	(71 371)	(45 937)	(252 333)	(9 498)	(4 467)	–	–	–	1 755 308	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)	(9 498)	(4 467)	–	–	–	2 179 309	1 523 309	707 538	729 250
NET INCREASE/(DECREASE) IN CASH HELD		44 358	(63 765)	(74 236)	(91 558)	(64 404)	(273 031)	(30 855)	(4 467)	–	–	–	(723 196)	46 640	965 442	1 023 762
Cash/cash equivalents at the month/year beginning:		7 558	51 916	(11 849)	(86 084)	(177 642)	(242 046)	(515 076)	(545 932)	(550 399)	(550 399)	(550 399)	(550 399)	7 558	54 198	1 019 639
Cash/cash equivalents at the month/year end:		51 916	(11 849)	(86 084)	(177 642)	(242 046)	(515 076)	(545 932)	(550 399)	(550 399)	(550 399)	(550 399)	(1 273 595)	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 - M07 January

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 - M07 January

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 - M07 January

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	–	2 182	274 443	217 726	(56 717)	-26.0%	74%
February	748 890	31 104	–	4 928	279 370	248 830	(30 540)	-12.3%	75%
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	–	279 370					

DC21 Ugu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

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	–	–	151 864	138 077	(13 787)	-10.0%	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	–	–	77 788	54 253	(23 535)	-43.4%	93 006
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		(121 779)	–	–	–	–	–	–		–
Reservoirs		1 000	–	–	–	–	–	–		–
Pump Stations		2 250	–	–	–	–	–	–		–
Water Treatment Works		152 470	93 006	–	–	77 788	54 253	(23 535)	-43.4%	93 006
Bulk Mains		2 263	–	–	–	–	–	–		–
Distribution		43 945	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		298 805	143 698	–	–	74 076	83 824	9 748	11.6%	143 698
Pump Station		11 351	28 917	–	–	4 382	16 868	12 486	74.0%	28 917
Reticulation		130 285	73 820	–	–	31 684	43 062	11 377	26.4%	73 820
Waste Water Treatment Works		157 029	40 961	–	–	38 009	23 894	(14 115)	-59.1%	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	–	–	337	705	–	(705)	#DIV/0!	–
Computer Equipment		10 872	–	–	337	705	–	(705)	#DIV/0!	–
Furniture and Office Equipment		7 110	–	–	183	653	–	(653)	#DIV/0!	–
Furniture and Office Equipment		7 110	–	–	183	653	–	(653)	#DIV/0!	–
Machinery and Equipment		847 746	–	–	–	–	–	–		–
Machinery and Equipment		847 746	–	–	–	–	–	–		–
Transport Assets		128 919	–	–	1 663	7 763	–	(7 763)	#DIV/0!	–
Transport Assets		128 919	–	–	1 663	7 763	–	(7 763)	#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	–	2 182	160 985	138 077	(22 908)	-16.6%	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 - M07 January

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	9 282	3 212	34.6%	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	9 282	3 212	34.6%	15 911
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		51 942	15 911	–	–	6 070	9 282	3 212	34.6%	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	9 282	3 212	34.6%	15 911

References

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

check balance	##########	-	-	-	-	-		-

DC21 Ugu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

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	–	3 275	23 453	25 565	2 112	8.3%	41 832
Roads Infrastructure		2 482	6 213	–	546	3 118	3 624	506	14.0%	6 213
Roads		2 482	5 132	–	546	3 118	2 994	(124)	-4.2%	5 132
Road Structures		–	1 080	–	–	–	630	630	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	2 458	698	28.4%	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	2 458	698	28.4%	4 214
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		26 258	28 488	–	2 355	16 541	17 443	901	5.2%	28 488
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		2 176	2 795	–	322	1 336	1 630	294	18.0%	2 795
Pump Stations		270	216	–	–	75	126	51	40.1%	216
Water Treatment Works		1 798	1 207	–	53	1 125	704	(421)	-59.7%	1 207
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		17 474	20 295	–	1 890	10 703	11 839	1 136	9.6%	20 295
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		4 540	3 976	–	89	3 302	3 144	(158)	-5.0%	3 976
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		3 783	2 917	–	359	1 894	2 040	146	7.2%	2 917
Pump Station		2 063	2 917	–	–	854	2 040	1 186	58.1%	2 917
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		1 720	–	–	359	1 040	–	(1 040)	#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	–	–	15	140	–	(140)	#DIV/0!	–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		195	–	–	15	140	–	(140)	#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	–	(89)	2 364	4 265	1 901	44.6%	7 311
Operational Buildings	2 523	7 311	–	(89)	2 364	4 265	1 901	44.6%	7 311
Municipal Offices	2 523	7 311	–	(89)	2 364	4 265	1 901	44.6%	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	–	3 186	25 817	29 829	4 012	13.5%	49 143

DC21 Ugu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

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	127 892	54 694	(73 198)	-133.8%	93 762
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		216 576	59 456	–	18 310	127 892	34 682	(93 210)	-268.8%	59 456
Dams and Weirs		–	3 285	–	–	–	1 917	1 917	100.0%	3 285
Boreholes		–	657	–	–	–	383	383	100.0%	657
Reservoirs		–	9 856	–	–	–	5 750	5 750	100.0%	9 856
Pump Stations		–	13 142	–	–	–	7 666	7 666	100.0%	13 142
Water Treatment Works		–	17 522	–	–	–	10 221	10 221	100.0%	17 522
Bulk Mains		–	5 136	–	–	–	2 996	2 996	100.0%	5 136
Distribution		216 576	–	–	18 310	127 892	–	(127 892)	#DIV/0!	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	9 856	–	–	–	5 750	5 750	100.0%	9 856
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	34 306	–	–	–	20 012	20 012	100.0%	34 306
Pump Station		–	15 332	–	–	–	8 944	8 944	100.0%	15 332
Reticulation		–	5 832	–	–	–	3 402	3 402	100.0%	5 832
Waste Water Treatment Works		–	13 142	–	–	–	7 666	7 666	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		–	–	–	–	–	–	–		–

<u>Community Assets</u>	–	–	–	–	–	–	–		–
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	–	–	–	–	–	–	–		–
<u>Heritage assets</u>	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
<u>Investment properties</u>	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
<u>Other assets</u>	16 289	82 575	–	1 396	9 667	48 169	38 501	79.9%	82 575
Operational Buildings	16 289	82 575	–	1 396	9 667	48 169	38 501	79.9%	82 575
Municipal Offices	16 289	82 575	–	1 396	9 667	48 169	38 501	79.9%	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	1 252	64	(1 188)	-1859.6%	110
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		2 559	110	–	171	1 252	64	(1 188)	-1859.6%	110
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		2 559	110	–	171	1 252	64	(1 188)	-1859.6%	110
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	4 381	–	–	–	2 555	2 555	100.0%	4 381
Computer Equipment		–	4 381	–	–	–	2 555	2 555	100.0%	4 381
Furniture and Office Equipment		–	55 640	–	–	–	32 456	32 456	100.0%	55 640
Furniture and Office Equipment		–	55 640	–	–	–	32 456	32 456	100.0%	55 640
Machinery and Equipment		–	88	–	–	–	51	51	100.0%	88
Machinery and Equipment		–	88	–	–	–	51	51	100.0%	88
Transport Assets		–	4 381	–	–	–	2 555	2 555	100.0%	4 381
Transport Assets		–	4 381	–	–	–	2 555	2 555	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	–	19 877	138 811	140 545	1 734	1.2%	240 934

DC21 Ugu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		272 833	120 630	–	–	107 388	70 367	(37 021)	-52.6%	120 630
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		30 900	32 500	–	–	68 196	18 958	(49 238)	-259.7%	32 500
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		30 900	32 500	–	–	68 196	18 958	(49 238)	-259.7%	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	–	–	39 192	51 409	12 217	23.8%	88 130
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		41 243	28 673	–	–	15 562	16 726	1 164	7.0%	28 673
Reservoirs		10 399	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		216 293	–	–	–	–	–	–		–
Distribution		(66 566)	59 457	–	–	23 630	34 683	11 053	31.9%	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	–	–	107 388	70 367	(37 021)	-52.6%	120 630

References

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

Chart C1 2025/26 Capital Expenditure Monthly Trend: actual v target				
Month	2024/25	Original Budget	Adjusted Budge	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	–	2 182
Feb	748 890	31 104	–	4 928
Mar	748 890	31 104	–	–
Apr	748 890	31 104	–	–
May	748 890	31 104	–	–
Jun	748 890	31 104	–	–

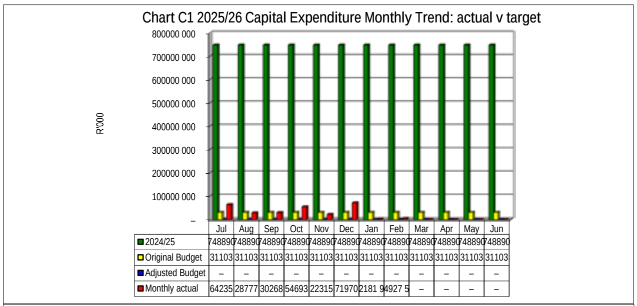

Chart C2 2025/26 Capital Expenditure: YTD actual v YTD target		
Month	YearTD actual	YearTD budget
Jul	64 235	31 104
Aug	93 013	62 207
Sep	123 281	93 311
Oct	177 975	124 415
Nov	200 291	155 519
Dec	272 261	186 622
Jan	274 443	217 726
Feb	279 370	248 830
Mar		279 934
Apr		311 037
May		342 141
Jun		373 245

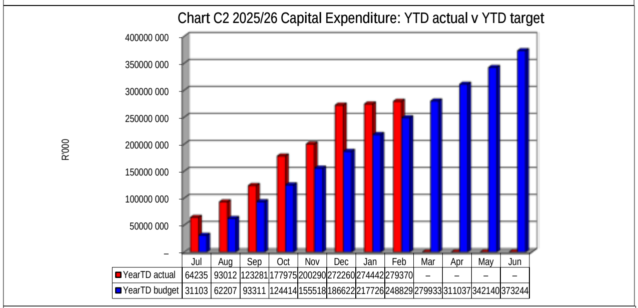

Chart C3 Aged Consumer Debtors Analysis

	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	64 477	48 223	39 334	41 335	40 581	41 197	210 343	1 354 955
2024/25	–	–	–	–	–	–	–	–

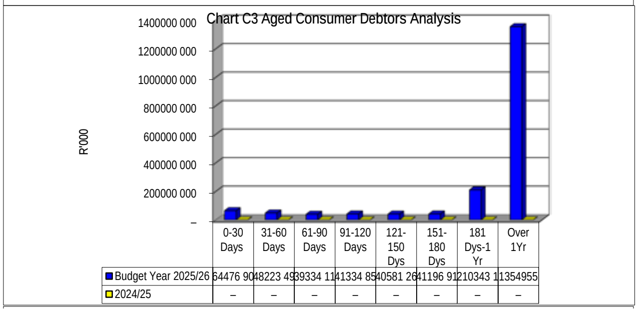

Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2024/25	Budget Year 2025/26
Organs of State	31 106	32 068
Commercial	244 850	252 423
Households	1 509 393	1 556 075
Other	(117)	(120)

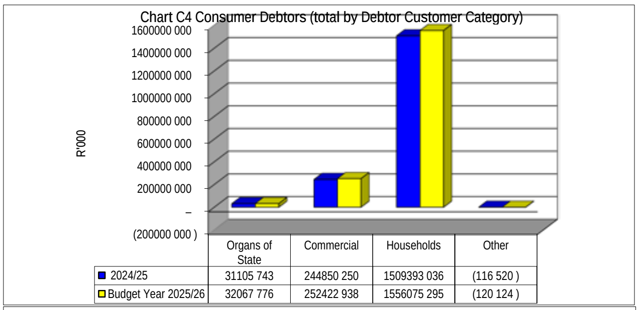

Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output les	Pensions / Reti	Loan repaymen	Trade Creditors	Auditor Genera	Other
2024/25	–	765 330	–	–	–	–	275 633	4 753	76 980
Budget Year 2025/:	–	765 330	–	–	–	–	275 633	4 753	76 980