DC21

UGU DISTRICT MUNICIPALITY

ADJUSTMENT BUDGET AND MTREF 2025/26

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PART 1 – ADJUSTMENTS BUDGET

1. GLOSSARY

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Assessment Rates – Local Government taxation based on an assessed value of a property. To determine the rates payable, the assessed ratable value is multiplied by the rate in the rand.

Budget – The financial plan of the Municipality.

Budget Related Policy – Policy of a municipality affecting or affected by the budget, such as the tariffs policy, rates policy and credit control and debt collection policy.

Capital Expenditure – Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's Statement of Financial Position.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual piece of legislation that shows the amount of allocations from national to local government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognized Accounting Practice. The new standard for municipal accounting and basis upon which the Annual Financial Statements are prepared.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

KPI's – Key Performance Indicators. Measures of service output and/or outcome.
MFMA – The Municipal Finance Management Act – no 53 of 2003. The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.
Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorized expenditure – Generally, spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided. In Ugu District Municipality this means at directorate level.

2. MAYOR'S REPORT

Please refer to Annexure A – Mayor's Speech (To be tabled at council)

3. RESOLUTIONS

Please refer to Annexure B – Council Resolution (Available once council has approved the adjustment budget)

4. EXECUTIVE SUMMARY

The application of sound financial management principles for the compilation of the Ugu District Municipality's Budget is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainability, economically and equitably to all communities. The Ugu District Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items. The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. Furthermore, the municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government. National Treasury's MFMA Circular No. 130 was used to guide the compilation of the 2025/26 MTREF which indicates the following amongst other things: guidance on budgeting for municipalities affected by redetermination of boundaries.

5. CONSOLIDATED OVERVIEW

The **Operating Surplus** improved from **R558.12 million** to **R973.22 million**, a growth of **R451.10 million (+80.82%)**, reflecting the net effect of improved revenue. **Capital Transfers and Subsidies** increased from **R373.24 million** to **R409.35 million**, an upward adjustment of **R36.11 million (+9.67%)**, strengthening funding for capital programmes. Consequently, the **Final Budgeted Surplus** increased drastically from **R931.37 million** to **R1.382 billion**, an improvement of **R451.21 million (+48.45%)**, indicating marginal strengthening of the overall budget position, albeit underpinned by material expenditure and accounting adjustments.

Revenue	Original Budget	Adjusted Budget	Movement	
Exchange Revenue	**740 420 047.00**	**1 127 913 351.00**	**387 493 304.00**	
Service charges - Water	496 566 360.00	603 327 690.00	106 761 330.00	INCREASED
Service charges - Waste Water Management	138 778 851.00	191 047 903.00	52 269 052.00	INCREASED
Sale of Goods and Rendering of Services	3 114 069.00	5 335 000.00	2 220 931.00	INCREASED
Interest earned from Receivables	83 863 063.00	91 454 636.00	7 591 573.00	INCREASED
Interest from Current and Non Current Assets	13 606 575.00	10 054 630.00	- 3 551 945.00	DECREASED
Rental from Fixed Assets	1 901 841.00	3 653 262.00	1 751 421.00	INCREASED
Operational Revenue	2 589 288.00	223 040 230.00	220 450 942.00	INCREASED
			-	
Non-Exchange Revenue	**729 373 300.00**	**729 373 300.00**	**-**	
Transfers and subsidies - Operational	729 373 300.00	729 373 300.00	-	UNCHANGED
Gains on disposal of Assets	-		-	
Other Gains	-		-	
Transfers and subsidies - Capital	**373 244 700.00**	**409 355 562.00**	**36 110 862.00**	
Transfers and subsidies - Capital	373 244 700.00	409 355 562.00	36 110 862.00	INCREASED
Total Revenue (excl. capital transfers and contrib	**1 843 038 047.00**	**2 266 642 213.00**	**423 604 166.00**	
Expenditure	**Original Budget**	**Adjusted Budget**	**Movement**	
Employee related costs	313 023 500.00	312 671 952.00	- 351 548.00	DECREASED
Remuneration of councillors	14 996 065.00	13 475 950.00	- 1 520 115.00	DECREASED
Inventory consumed	76 177 479.00	56 177 479.00	- 20 000 000.00	DECREASED
Debt impairment	28 424 205.00	28 424 205.00	-	UNCHANGED
Depreciation and amortisation	240 934 319.00	240 934 319.00	-	UNCHANGED
Interest	5 303 937.00	5 355 597.00	51 660.00	INCREASED
Contracted services	126 582 449.00	127 776 941.00	1 194 492.00	INCREASED
Transfers and subsidies	8 000 000.00	-	- 8 000 000.00	DECREASED
Irrecoverable debts written off	4 732 238.00	5 920 360.00	1 188 122.00	INCREASED
Operational costs	93 497 455.00	93 320 054.00	- 177 401.00	DECREASED
Losses on Disposal of Assets	-			
Other Losses	-			
Total Operating Expenditure	**911 671 647.00**	**884 056 857.00**	**- 27 614 790.00**	
Surplus/(Deficit)	**931 366 400.00**	**1 382 585 356.00**	**451 218 956.00**	

5.1. ADJUSTMENT BUDGET RATIONALE

5.1.1. The midyear performance and provides the current financial position of the municipality which signals declining revenues and increasing expenditure. Cashflows are also strained making it difficult to settle current liabilities as well as the general operations of the municipality. This is the rationale behind the below proposal:

5.1.2. There should be no adjustments upwards

5.1.3. Movement of funds should be made within the existing budgets

5.1.4. Where possible efforts be made to correct over expenditure.

5.2. REVENUE FRAMEWORK:

5.2.1. EXCHANGE REVENUE:

Exchange Revenue was originally budgeted at **R740.42 million** and has been adjusted upward to **R1 127.91 billion**, reflecting an increase of **R387.49 million (+52.33%)**. This overall growth in exchange revenue is mainly driven by improved performance in selected revenue streams, indicating a more optimistic revenue outlook compared to the original budget assumptions.

5.2.1.1. **Service Charges – Water** increased from an original budget of **R496.57 million** to an adjusted budget of **R603.32 million**, representing a growth of **R106.76 million (+21.50%)**. This upward adjustment suggests improved performance in water billing and collections, possibly linked to enhanced affordability, improved billing efficiency, or stronger demand assumptions.

The Harding Weza plan is currently being upgraded by UUW and is scheduled to complete by end of March 2026. This stands to unluck increased supply of water in the area. This would in turn translate into new connections which will in turn increase billing. The South Broom area had been consistently without water for years, this area was affected by electricity issues at the uMtavuna water treatment plant. This has since been resolved and thus signals restoration of an area to be billed which shall lead to increased revenue. The Dunjazane area was also severely affected by ailing infrastructure and had not been provided with water for years, this was due to the project still under planning and funding approval. The funding was approved and the project has been completed; this also unlocks revenue as the municipality can now bill this area. There are also expected housing projects that are expected to be completed which will trigger numerous connections leading to increased revenue.

To further boost our revenue collection, we have extended the once-off amnesty period on outstanding debt for inter-governmental and business customers. We are confident that this initiative will drive our revenue collection rate to even greater heights. We urge all business customers & individuals to seize this exceptional opportunity and join us as we build a financially resilient future together.

5.2.1.2. **Service Charges – Wastewater Management** increased from **R138.78 million** to **R191.04 million**, an upward adjustment of **R52.26 million (+37.66%)**. The positive spinoffs from the water revenue increase have the same impact on waterborne sanitation billing which is why a similar increase in this revenue is expected. The increase for this item compared to water is prudent and could be reliably expected once water supply has been restored. The reasons as stated in 5.2.1.1 are applicable to this revenue item.

5.2.1.3. **Sale of Goods and Rendering of Services** increased from **R3.11 million** to **R5.33 million**, a decrease of **R2.22 million (+71.38%)**. The upward adjustment in revenue from sales of goods and rendering of services is primarily informed by observed improvements in billing accuracy and collection performance during the reporting period. While positive trends are evident, continued monitoring will be required to ensure that performance remains sustainable and aligned with projections.

5.2.1.4. **Interest Earned from Receivables** increased from **R83.86 million** to **R91.45 million**, a positive movement of **R7.59 million (+9.1%)**. The increase is attributable to consistent application of credit control policies and the enforcement of interest charges on overdue accounts. While the upward movement positively contributes to the revenue base, it also underscores the continued existence of arrear consumer debt.

The municipality remains focused on converting outstanding receivables into cash collections to strengthen liquidity, rather than relying solely on interest accruals.

5.2.1.5. **Interest from Current and Non-Current Assets** declined significantly from **R13.61 million** to **R10.05 million**, a reduction of **R3.55 million (-26.16%)**. The downward adjustment reflects lower-than-anticipated cash-backed reserves and investment balances during the financial year. This revision provides a realistic assessment of the municipality's liquidity position and avoids overstatement of investment income.

5.2.1.6. **Rental from Fixed Assets** increased from **R1.90 million** to **R3.65 million**, reflecting growth of **R1.75 million (+92.1%)**. This improvement reflects strengthened lease management, improved enforcement of rental agreements and optimisation of municipal asset utilisation. Although relatively modest in quantum, the increase demonstrates progress toward diversifying revenue sources beyond core water and sanitation charges.

5.2.1.7. **Operational Revenue** increased sharply from **R2.59 million** to **R223.04 million**, an increase of **R220.45 million (+over 8,511.58%)**. This substantial revision primarily arises from improved revenue classification and the inclusion of revenue items that were either conservatively estimated or not fully recognised in the original budget. The adjustment enhances transparency and completeness within the revenue framework and ensures that all operational income streams are properly reflected. The main contributing factors among others are Recovery Costs from Umngeni which as at midterm was recorded at R60 million rands. These costs are projected to rise up to be between R95 million and R100 million. The other contributing factor was the Development Charges (Developer Contribution Revenue) owed by Ray Nkonyeni Municipality, as at 19 September 2025 an amount of R100 million was raised for RNM's account. The recovery is for services that ought to be done by Ugu DM which is not being sent to the Water Service Authority offices for approval by Ray Nkonyeni while all the other local municipalities do comply with this law. There are numerous developments in Ray Nkonyeni which stand to be levied significant amounts if revenue by Ugu DM. It with this reason that a projection of this cost be pegged at more than R150 million come year end but have be prudently placed at R120 million.

5.2.2. NON-EXCHANGE REVENUE

5.2.2.1. **Transfers and Subsidies – Operational**, remained unchanged at **R729.37 million**, reflecting **0% movement**. This consistency provides a dependable funding backbone and supports the sustainability of core operations. Grant revenue remains aligned to gazetted allocations and approved business plans, ensuring compliance with the Division of Revenue Act (DoRA) and MFMA reporting requirements.

5.2.2.2. **Capital Transfers and Subsidies** increased from **R373.24 million** to **R409.35 million**, an upward adjustment of **R36.11 million (+9.67%)**. The increase reflects confirmed additional allocations and improved project readiness within the capital programme. This positive adjustment strengthens infrastructure funding, particularly within water and sanitation services, and enhances the municipality's ability to address ageing infrastructure and service delivery backlogs.

The revised capital grant allocation improves alignment between the capital programme, implementation capacity and realistic expenditure projections. It also reinforces compliance with DoRA conditions and supports the funded status of the capital budget in terms of Section 18 of the MFMA.

5.3. EXPENDITURE FRAMEWORK

5.3.1. OPERATING EXPENDITURE

5.3.1.1. **Employee-Related Costs** declined slightly from **R313.02 million** to **R312.67 million**, a variance of **R351 Thousand (-0.11%).** The slight decrease in employee related costs is immaterial and primarily attributable to correction of misallocated allocation which were Grant funded.

The Adjustments Budget (MFMA Section 28, read with Sections 16 & 31), allows municipalities to correct errors or misallocations identified after the main budget was approved. **Section 16(1)(c) MFMA:** Adjustments budgets may correct misallocations between votes.

Although the current budget for employee-related costs is insufficient to fully cover all obligations, no upward adjustment is possible due to the municipality's constrained financial position.

5.3.1.2. **Remuneration of Councillors decreased from R15.00 million to R13.48 million, a saving of R1.52 million (-10.1%),** reflecting cost containment measures or changes in council composition.

5.3.1.3. **Inventory Consumed** declined from **R76.18 million** to **R56.18 million**, representing a reduction of **R20.00 million (-26.3%)**. The adjustment to Inventory Consumed reflects the municipality's strategic shift toward strengthening internal water production capacity as part of its cost-containment and financial stabilisation measures. Given the persistently high levels of non-revenue water and associated water losses within the distribution network, increased quantities of treatment chemicals, fuel and maintenance materials have been required to optimise plant performance and reduce system inefficiencies.

Ugu District Municipality has prioritised maximising internally produced water in order to limit reliance on bulk purchases and prevent further escalation of the already significant outstanding balance owed to Umgeni-uThukela Water. While this has resulted in higher short-term operational input costs, it forms part of a broader strategy to contain long-term expenditure pressures and improve cash flow sustainability.

The revised allocation therefore supports intensified maintenance interventions, leak detection programmes and improved treatment processes aimed at reducing water losses and enhancing operational efficiency. This approach aligns with the municipality's cost-containment framework and Section 65 of the MFMA, which requires the Accounting Officer to manage available resources effectively and avoid unnecessary financial exposure.

Continuous monitoring of inventory usage and stock control measures has been strengthened to ensure that increased consumption remains directly linked to operational improvements and measurable reductions in bulk water dependency.

5.3.1.4. **Debt Impairment** remain unchanged R28.42 **million** reflecting **0% movement**. The provision for debt impairment has not been adjusted following a detailed review of the debtor age analysis, collection trends and updated recoverability assessments. The adjustment reflects improved revenue management interventions implemented during the financial year, including strengthened credit control enforcement, improved billing accuracy and targeted engagement with high-value debtors.

While collection challenges remain within certain consumer categories, particularly in economically distressed areas of the district, the allocated impairment provision is considered adequate and aligned with actual recoverability trends. The non-adjustment is based on measurable improvements in payment arrangements, increased collections on long-outstanding accounts and enhanced monitoring of consumer accounts. The non-adjustment reflects a more refined and evidence-based assessment of debtor risk, while continued revenue enhancement measures remain a priority to further strengthen the municipality's financial sustainability.

5.3.1.5. **Depreciation and Amortisation** remain unchanged from **R240.93 million**, reflecting **0% movement**. Depreciation and amortisation expenditure has not been adjusted as part of a comprehensive funding compliance review undertaken during the adjustment budget process. In terms of Section 18 of the MFMA, an annual and adjusted budget must be realistically funded and supported by credible revenue projections. The municipality therefore reassessed the affordability of all non-cash expenditure components in the context of its constrained revenue performance and cash flow position.

The non-adjustment is aligned to the updated capital programme and revised asset commissioning timelines. Several capital projects initially expected to be completed and capitalised within the current financial year have been deferred or are progressing slower than anticipated. As depreciation is recognised only when an asset is available for use in accordance with GRAP 17, the non-adjustment ensures that the depreciation charge reflects actual infrastructure delivery and asset activation.

Furthermore, the recalibration of depreciation improves alignment between the operating framework and the municipality's funding capacity without compromising accounting compliance. While depreciation remains a non-cash expense, it directly impacts the operating surplus/(deficit) and therefore the funded status of the budget. The non-adjustment strengthens the credibility, sustainability and funding compliance of the revised financial framework in terms of Sections 18 and 28 of the MFMA. The municipality remains committed to accelerating capital programme implementation to ensure that infrastructure assets are brought into use and contribute to long-term service delivery outcomes.

5.3.1.6. **Interest Paid** increased marginally from **R5.30 million** to **R5.35 million**, an increase of **R51 thousand (+0.97%)**. Interest expenditure has increased due to cash flow constraints experienced during the financial year and the delayed settlement of certain bulk and trade creditor obligations.
The municipality continues to engage with major creditors to manage payment arrangements and mitigate further escalation of finance charges. Strengthening cash flow management remains a priority in terms of Section 65 of the MFMA.

5.3.1.7. **Contracted Services** increased slightly from **R126.58 million** to R**127.77million,** representing a growth of **R1.19 million (+0.94%)**. The movement is because of moving around funds from one line Item to another i.e. moving allocations from Operational Costs to Contracted Services.

Given the Municipality's continued financial constraints and liquidity pressures, existing service level agreements were reviewed to ensure that only critical and value-for-money contracts are retained, particularly those linked to water services operations, infrastructure maintenance and regulatory compliance. The unchanged allocation demonstrates expenditure discipline while ensuring that essential outsourced technical and operational services remain uninterrupted. Continuous contract monitoring and performance management mechanisms are in place to prevent cost escalation and ensure alignment with Section 65 of the MFMA.

5.3.1.8. **Transfers and Subsidies (Operating)** decreased from **R8.00 million** to **nil**, representing a **100% reduction**. This adjustment reflects a strategic reprioritisation of funds toward core service delivery and operational sustainability requirements.

In light of significant financial pressures, including bulk water obligations and constrained cash flows, the municipality prioritised the protection of essential water and sanitation services. Non-critical transfers were suspended to preserve financial resources and strengthen the funded position of the adjustment budget in terms of Section 18 and Section 28 of the MFMA. This reduction forms part of broader financial recovery and expenditure containment efforts aimed at improving overall financial stability.

5.3.1.9. **Irrecoverable Debts Written Off** increased from **R4.73 million** to **R5.92 million**, a growth of **R1.19 million (+25.1%)**. The adjustment follows a detailed review of long-outstanding consumer accounts where recovery prospects are considered minimal after the completion of prescribed credit control processes.
The increase is largely attributable to aged debt within economically distressed areas of the district, where collection levels remain under pressure. All write-offs were processed in accordance with the municipality's Credit Control and Debt Collection Policy and approved by Council. The write-off does not signal a relaxation of revenue enforcement; rather, it ensures that the financial records present a realistic and prudent assessment of recoverable revenue in compliance with GRAP standards. Revenue enhancement strategies and targeted debtor engagement remain a key focus area to prevent further deterioration.

5.3.1.10. **Operational Costs** slightly decreased from **R93.50 million** to **R93.32 million**, the movement its **R177 thousand (-0.19%)** which is insignificant and indicating expenditure discipline in general operating items. The municipality has maintained strict oversight over general operating items, including utilities, administrative expenses and day-to-day service delivery costs.

Given ongoing financial constraints and competing operational demands, expenditure has been carefully managed to avoid non-essential spending while safeguarding critical service delivery functions. The stable allocation demonstrates improved spending discipline and alignment with the municipality’s cost-containment framework, ensuring that available resources are directed toward priority water and sanitation operations.

5.4. CAPITAL EXPENDITURE

5.4.1. MIG

MIG CAPITAL BUDGET		ORIGINAL BUDGET	PROPOSED ADJUSTMENT	ADJUSTED BUDGET	REASONS FOR ADJUSTMENTS
MIG WATER					
NO	PROJECT NAME				
1	Kwamgai and Surrounds Water Supply Scheme	R19 183 778.00	-R7 033 744.31	R12 150 033.69	Contract Awarded in January 2026. Construction expected in February and anticipated progress in June 2026 is anticipated to be at 30% of progress of site
2	Vulamehlo Cross-Border Water Scheme	R23 300 000.00	-R1 986 652.61	R21 313 347.39	Contractor on site & anticipted completion in June 2026
3	Umzimkhulu Bulk Water Augmentation Scheme - Phase 2	R35 750 000.00	-R19 229 705.81	R16 520 294.19	Contractor on site, delays due to reservoir foundation details
4	Kwalembe Water Supply Scheme Extension Implementation - Phase 1	R33 955 719.00	R29 229 705.81	R63 185 424.81	Contractor on site & anticipted completion in June 2026 is estimated at 85% completion
5	Emergency Boreholes Programme - Phase 2 - Implementation	R28 672 700.00	-R6 573 629.02	R22 099 070.98	Project on final stages and to be completed on the current FY
6	Repairs and Refurbishment of Umtamvuna Water Abstraction & Treatm	R0.00	R3 974 585.93	R3 974 585.93	Project on final stages and to be completed on the current FY
	TOTAL WATER (MIG)	R140 862 197.00		R139 242 756.99	
MIG SANITATION		ORIGINAL BUDGET	PROPOSED ADJUSTMENT	ADJUSTED BUDGET	REASONS FOR ADJUSTMENTS
NO	PROJECT NAME				
1	Margate Extension 3 & 7 Sanitation Scheme - Ward 6	R21 192 638.07	-R14 410 999.73	R6 781 638.34	Project delayed due to more than anticipated Hard Rock discovered on Site
2	Refurbishment And Upgrade Of Margate Storm-Damaged Infrastructure	R32 500 000.00	R35 696 296.41	R68 196 296.41	Emergency project for rehabilitation and refurbishment. Completion expected in June 2026 and balance of
3	Umzinto Waste Water Treatment Works	R21 950 000.00	-R18 055 087.66	R3 894 912.34	Contract Awarded in January 2026. Construction expected in February and anticipated progress in June 2026 is anticipated to be at 20% of progress of site
4	Umzinto Slums Clearance: Farm Isonti Low Cost Housing Water and S	R19 011 464.93	R21 105 087.66	R40 116 552.59	Project on final stages and to be completed on the current FY
5	Refurbishment of Sanitation Infrastructure	R15 311 700.00	-R4 681 623.17	R10 630 076.83	Umbango WWTW has been proritise and the rest of WWTW will be refurbished on 2026/27 due to over
6	Pennington Waterbourne Sanitation Phase 3A	R22 416 700.00	-R18 034 233.50	R4 382 466.50	Implementation delayed due to over commitments and contractor will be on site in May/June 2026.
	TOTAL SANITATION (MIG)	R132 382 503.00		R134 001 943.01	
	TOTAL MIG CAPITAL BUDGET	R273 244 700.00		R273 244 700.00	
MIG OPERATIONAL BUDGET		ORIGINAL BUDGET	PROPOSED ADJUSTMENT	ADJUSTED BUDGET	
NO					
1	TOP SLICE - PMU FEES (OPEX)	R14 381 300.00	R0.00	R14 381 300.00	
	TOTAL MIG OPERATIONAL BUDGET	R14 381 300.00		R14 381 300.00	
TOTAL MIG ALLOCATION		R287 626 000.00			
	TOTAL MIG CAPITAL BUDGET	R273 244 700.00			
	TOTAL MIG OPERATIONAL BUDGET	R14 381 300.00			
		R287 626 000.00			

The **Municipal Infrastructure Grant (MIG) capital budget** for the 2025/26 financial year remains **unchanged in total at R273.24 million**, although internal reallocations have been effected between the water and sanitation components. The **MIG Water allocation** was **reduced from R140.86 million to R139.24 million**, reflecting a downward adjustment mainly attributable to the reprioritisation and refinement of water-related projects, including the phasing and scope adjustments on refurbishment and upgrade initiatives. These changes were informed by implementation readiness, cash flow projections and the need to align project expenditure with realistic delivery timelines.

Conversely, the **MIG Sanitation allocation** increased from **R132.38 million to R134.00 million**, offsetting the reduction in the water component. The increase is primarily driven by the prioritisation of sanitation infrastructure projects, including the **Margate Extension 3 & 7 Sanitation Scheme (Ward 6)**, to address service backlogs and compliance requirements. The overall **MIG Capital Budget therefore remains neutral**, with no net increase or decrease. The **MIG Operational Budget** also remains unchanged at **R14.38 million**, resulting in a **total MIG allocation of R287.63 million**, fully aligned with the gazetted grant allocation and National Treasury grant framework requirements.

5.4.2. WSIG

WSIG CAPITAL BUDGET		ORIGINAL AMOUNT	PROPOSED ADJUSTMENT	ADJUSTED BUDGET	REASONS FOR ADJUSTMENTS
NO	PROJECT NAME				
1	Dunjazane Water Pipeline	R500 000.00	R111 925.57	R611 925.57	Retention release
2	KwaMadlala Water Pipeline	R15 411 311.66	-R7 038 099.92	R8 373 211.74	Contractor on Site & anticipated completion in June 2026
3	Upgrade of Harding Sewer Reticulation	R24 400 000.00	R16 836 416.58	R41 236 416.58	Contractor on Site & anticipated completion in June 2026
4	Non-Revenue Water	R40 273 259.01	-R5 494 812.90	R34 778 446.11	Contractor on Site & anticipated completion in June 2026
5	Replacement Of Sewer Mains And Refurbishment Of Sewer Pumpstatio	R6 500 000.00	-R6 500 000.00	R0.00	Delayed on project approval by DWS
6	KwaNositha And Game Reserve Bulk Water Infrastructure And Reticula	R6 450 000.00	-R6 450 000.00	R0.00	Delayed on project approval by DWS
7	Murchison Bulk Water Supply And Reticulation Pipelines	R6 465 429.33	-R6 465 429.33	R0.00	Delayed on project approval by DWS
8	Borehole Management System	R0.00	R15 000 000.00	R15 000 000.00	Contractor on Site and completed Phase 1A of the project
	TOTAL WSIG BUDGET	**R100 000 000.00**	**R0.00**	**R100 000 000.00**	

Notable changes were effected on the Water Services Infrastructure Grant (WSIG) allocations following a meeting held with the **Department of Water and Sanitation (DWS)** during the previous week. During the engagement, DWS advised that municipalities should **not include projects that are not formally registered and approved** within the WSIG programme.

Accordingly, all WSIG projects that are **currently not registered and/or without approved business plans** have been **zero-rated** in the Adjustment Budget. DWS further indicated that **special adjustment processes** may be considered **once the relevant business plans are approved**, at which point funding allocations can be reinstated in line with DWS approvals and National Treasury processes.

5.4.3. DISASTER RECOVERY GRANT

DISASTER CAPITAL BUDGET		ORIGINAL AMOUNT	PROPOSED ADJUSTMENT	ADJUSTED BUDGET	REASONS FOR ADJUSTMENTS
NO	PROJECT NAME				
1	Disaster Recovery Grant	R0.00	R30 000 000.00	R30 000 000.00	An allocation was made through GOVERNMENT GAZETTE 54100 , 6 February 2026

The **Ugu District Municipality** has been allocated **R30 million** for the **2025/26 financial year** under the **Municipal Disaster Recovery Grant**, as published in the Government Gazette dated **6 February 2026**. This allocation forms part of the additional conditional grants approved by National Treasury to support the **recovery and rehabilitation of municipal infrastructure damaged by disasters classified in March 2025** and is intended to restore critical service delivery infrastructure within the district.

The utilisation of the allocation is subject to strict conditions, including that expenditure must be limited to **projects that have been verified and approved through the National Disaster Management Centre's post-disaster assessment process** and must comply with the applicable grant framework and reporting requirements in terms of the Division of Revenue Act. Furthermore, the funds must be fully spent within the **2025/26 financial year**, and any projects not meeting the approval and registration requirements may not be funded until such approvals are secured.

5.4.4 REGIONAL BULK INFRASTRUCTURE GRANT

REGIONAL BULK INFRASTRUCTURE GRANT		ORIGINAL AMOUNT	PROPOSED ADJUSTMENT	ADJUSTED BUDGET	REASONS FOR ADJUSTMENTS
NO	PROJECT NAME				
1	Cwabeni Bulk Water Supply Sheme	R0.00	R6 110 862.78	R6 110 862.78	The Project was Implemented in 2023/2024 Financial Year the allocation is for the continuation of the Project which had no allocation in 2025/2026 Financial Year

The Department of Water and Sanitation (DWS) appointed **Ugu District Municipality** for the development of all planning studies for the Cwabeni Bulk Water Scheme Upgrade in Ugu District, specifically **the components Raw Water Pipeline**, an allocation of **R6 110 862.78** has been received by the Municipality. There was no Budget allocation for the current Financial Year **2025/2026** as the funding is subjected to the funding availability within the DWS planning budget. The conditions were that **DWS** will facilitate reallocate and allocate additional funds according to their respective Planning Process Flow Plans.

5.5. FOCUS AREAS

5.5.1. REPAIRS AND MAINTENANCE

REPAIRS AND MAINTENANCE FOR 2025/26 MTREF	ADJUSTMENT BUDGET		
Description	**Original Budget**	**Adjustment**	**Adjusted Budget**
Contracted Services	R 23 093 094.00	R 60 765 841.00	R 83 858 935.00
EmployeeRelated Costs	R 108 646 531.20	R 163 278 634.80	R 271 925 166.00
Inventory Consumed		R 4 627 152.00	R 4 627 152.00
Operational Costs	R 12 145 203.83	R 6 130 958.17	R 18 276 162.00
Total Repairs and Maintenance Expenditure (Before Capital Grants)	**R 143 884 829.03**	**R 234 802 585.97**	**R 378 687 415.00**
	R 321 393 870.00	R 30 000 000.00	R 351 393 870.00
Total Repairs and Maaintenance Expenditure (After Capital Grants)	R 465 278 699.43	R 269 254 657.57	R 734 533 357.00
Book Value of PPE & Investment Property	**R 3 842 143 530.00**		**R3 842 143 530.00**
R&M as a % of PPE & Investment Property (Before Capital Grants)	**4%**		**10%**
R&M as a % of PPE & Investment Property (After Capital Grants)	12%		19%

The **Repairs and Maintenance (R&M) budget for the 2025/26 MTREF** reflects a deliberate strategic shift by **Ugu District Municipality** towards strengthening **internal capacity** to respond to service delivery demands and to sustainably maintain municipal assets. This is evidenced by the significant increase in **employee-related costs**, which rose from **R108.65 million to R271.92 million**, indicating the prioritisation of in-house technical teams to undertake repairs and maintenance activities that were previously outsourced. In contrast, **contracted services**, while still utilised where specialised skills are required, are being carefully managed to complement internal capabilities rather than replace them.

The adjusted R&M budget further demonstrates a strong commitment to protecting the municipality's asset base. **Total repairs and maintenance expenditure (before capital grants)** increased from **R143.88 million to R378.68 million**, elevating R&M spending to approximately **10% of the book value of Property, Plant and Equipment (PPE)**, which aligns more closely with **National Treasury norms** for asset sustainability. When **capital grants** allocated towards repairs and maintenance are included, total R&M expenditure increases to **R734.53 million**, representing approximately **19% of the PPE book value**. This approach underscores management's intent to **extend asset lifespan, reduce long-term rehabilitation costs, improve service reliability**, and ensure that maintenance interventions are executed timeously through empowered internal teams supported by targeted external expertise where necessary.

5.5.2. FREE BASIC SERVICES: BASIC SOCIAL SERVICES PACKAGE

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the District's Indigent Policy. The target is to register 5 000 or more indigent households during the 2025/26 financial year, a process reviewed annually. The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

The amount of R75 million from the Equitable Share remains unchanged from the original budget to help continue with the provision of free basic water via the communal standpipes. The allocation of R43 million for indigent support to provide 6kl of water to deserving and qualifying households, whose total gross monthly income of all members of the household qualifies remains unchanged.

The indigent register for Ugu District currently sits at 1600 households which is significantly low. One of the major contributing factors was assessed as being the qualification criteria, particularly the household income threshold. In determining an appropriate household income threshold for indigent support, the Municipality undertook a structured **benchmarking exercise** across district municipalities, metropolitan municipalities and secondary cities, while also considering national social protection measures such as the old-age state pension and the national minimum wage. The benchmarking confirmed that rural and district municipalities generally apply lower thresholds, typically between **R3,500 and R5,000 per household per month**, whereas metropolitan municipalities apply higher thresholds, commonly ranging between **R7,000 and R7,800**, to account for higher living costs. These benchmarks were assessed alongside the Municipality's own socio-economic profile, affordability considerations and current financial and liquidity constraints to ensure a balanced and defensible approach.

Below is the benchmarking exercise and Ugu's current policy position is less than or equal to two state pensions:

Indigent Policy benchmaking	
Municipality	**Minmum Income level to qualify for indigent process**
Zululand DM	less than or equal to 2 state pensions
Amajuba DM	less than or equal to 2 state pensions
Umzinyathi DM	less than or equal to 2 state pensions
Harry Gwala DM	less than or equal to 2 state pensions
King Cetswayo DM	less than or equal to 2 state pensions
Umkhanyakude DM	R3 500.00 or such other amount as the council may from time to time dertemined.
Ilembe DM	not exceed R4,000/two old age grants
Umgungundlovu DM	R5 000.00 or less
Uthukela DM	R7 000.00 or less
City of Tshwane	not more than the joint pensions of two old-age state pensioners
Ethekwini Metro	R7 000.00 or less
City of Cape Town	R7500 or less
City of Johannesburg (CoJ)	not exceeding R7,800 per month
City of Ekurhuleni	less than two monthly minimum wages, based on a domestic worker wage (R8 134.40), or as determined by the Minister of Employment and Labour from time to time.
Minimum wage in South Africa	R7 255.20

Based on the benchmarking outcomes, it is proposed that the Municipality adopts an indigent qualification threshold of **R7,300 per household per month**. This threshold appropriately targets vulnerable households while maintaining financial sustainability. As a way forward, it is further proposed that the threshold be **formally approved by Council**, incorporated into the **Indigent Support Policy**, and **reviewed periodically** or sooner should there be material changes in national pension values, minimum wage levels or the Municipality's financial position. This will ensure the policy remains responsive, equitable and aligned with prevailing economic conditions.

5.5.3. DEBT COLLECTION/HANDOVER

The Municipality has implemented a structured and policy-driven revenue management framework to improve cash inflows and reduce debtor days. The key strategies include:

5.5.3.1. STRATEGIES IMPLEMENTED TO ENSURE TIMELY COLLECTION OF REVENUE

5.5.3.1.1. Credit Control and Debt Collection Measures

In line with the approved Credit Control and Debt Collection Policy, the Municipality implements the following:

- **Automated SMS notifications** to customers whose accounts are in arrears.
- **Issuing of warning notices** advising customers of impending water supply disruptions if payments are not made.
- **Physical disconnections** for business and intergovernmental debtors who fail to settle outstanding amounts.
- **Water flow restrictions** for residential customers in arrears.

These measures are applied consistently to enforce payment discipline while ensuring fairness and procedural compliance.

5.5.3.1.2. Intergovernmental Support

The Municipality has enlisted the assistance of **COGTA** (Department of Cooperative Governance and Traditional Affairs) to support the recovery of outstanding intergovernmental debt. This approach strengthens institutional leverage and promotes accountability within the intergovernmental framework.

5.5.3.1.3. External Debt Collection

Debtors are handed over to an appointed **Debt Collection Agency** for:

- Soft collections (calls, reminders, negotiated settlements)
- Hard collections (legal demand processes and further enforcement action)

This ensures professional recovery processes and improved collection ratios.

5.5.3.1.4. Debt Relief and Incentive Programmes

To stimulate cash inflows and encourage settlement of historical debt, the Municipality implements Council-approved relief programmes such as:

- Waiver of interest on full settlement of capital debt
- Pensioner rebates
- Amnesty programmes for:
  - Residential customers
  - Business customers
  - Intergovernmental debtors

These initiatives improve liquidity while cleaning up aged debtor balances.

5.5.3.1.5. Payment Arrangements
Customers are permitted to enter into **structured instalment agreements** in terms of the Credit Control Policy, enabling gradual settlement while maintaining continued service provision.

5.5.4. Innovative Revenue Generation Strategies and Additional Revenue Streams
The Municipality has adopted modernised and sustainability-focused revenue enhancement initiatives to improve billing accuracy and customer confidence.

5.5.4.1. Meter Replacement Programme
A structured **meter replacement programme** is underway to ensure:
- Accurate consumption measurement
- Elimination of under-billing
- Reduction in estimated billing
- Improved customer trust in municipal accounts

Accurate billing directly strengthens revenue integrity and collection rates.

5.5.4.2. Citizen Mobile Application
The Municipality has introduced a **Citizen App**, enabling customers to:
- Submit meter readings
- View statements and balances immediately after billing finalisation
- Make payments electronically

This enhances convenience, transparency, and real-time account management.

5.5.4.3. Cost-Reflective Tariffs
The implementation of cost-reflective tariffs ensures that revenue aligns with the actual cost of service provision, supporting long-term financial sustainability.

5.5.4.4. Database Cleansing and Ownership Updates
Continuous updating of the customer database ensures:
- Correct billing to current property owners
- Improved indigent register management
- Reduced revenue leakage

This strengthens billing accuracy and accountability.

5.5.5. IMPACT OF LED AND INNOVATIVE REVENUE STRATEGIES ON FINANCIAL PERFORMANCE
The implementation of these strategies has yielded measurable and structural improvements, including:

Positive Impacts
- Improved billing accuracy through meter replacements
- Enhanced customer compliance due to enforcement consistency
- Increased accessibility and convenience through digital platforms
- Reduction in billing disputes following database updates
- Improved liquidity through amnesty programmes and structured payment arrangements
- Strengthened revenue governance framework aligned to MFMA requirements

Structural Improvements

The combined enforcement, digitalisation, and tariff reform approach has:
- Stabilised revenue performance trends
- Improved debtor management discipline
- Enhanced customer confidence in the billing system
- Reduced reliance on estimates and manual processes

While liquidity pressures may still exist (particularly where bulk creditors impact cash flow), the revenue base has been structurally strengthened through these reforms.

5.6. FINANCIAL RECOVERY PLAN

The Financial Improvement Plan (FIP) is a structured turnaround framework adopted by the Municipality to stabilise financial management, address liquidity pressures, strengthen governance and reporting, and improve operational efficiency. The plan is implemented through measurable Key Performance Indicators (KPIs) that are monitored monthly and quarterly to track progress and enforce accountability.

The five priorities were deliberately selected based on the Municipality's **audit outcomes, liquidity constraints, revenue performance, SCM inefficiencies, and capacity gaps** identified over recent financial years:

1. **Priority 1 - Stabilise the Budget and Treasury Office (BTO)**
   This priority focuses on addressing critical capacity constraints, filling key vacancies, improving skills through targeted training, and embedding change management. These interventions are foundational, as the effectiveness of all other financial reforms depends on a stable and competent finance function.
2. **Priority 2 -Address Liquidity Challenges**
   Liquidity remains the most significant financial risk facing the Municipality. This priority targets cash coverage, cash reserves, investment strategies, debtors management, billing accuracy, meter reading, and credit control. The objective is to improve cash inflows, restore payment discipline, and ensure the Municipality can meet its short-term obligations.
3. **Priority 3 -Ensure Proper Financial Planning, Governance and Reporting**
   This priority addresses audit sustainability and compliance with MFMA, GRAP and mSCOA requirements. It focuses on funded budgets, credible planning, asset management, grant expenditure, internal controls, audit finding resolution, and disciplined month-end and year-end processes.
4. **Priority 4 -Improve Supply Chain Management (SCM) Processes**
   SCM inefficiencies have historically contributed to service delivery delays, audit findings and cost escalations. This priority aims to improve bid committee functionality, procurement turnaround times, contract management, policy compliance, and eliminate irregular, fruitless and wasteful expenditure.
5. **Priority 5 -Mobilise Support for Implementation**
   Recognising internal capacity and financial constraints, this priority focuses on mobilising external technical and financial support to assist with implementation, system improvements and institutional strengthening.

Progress on the Financial Improvement Plan is ongoing and is being monitored on a quarterly basis. While notable improvements have been recorded in areas such as billing data cleansing, internal controls, audit outcomes, and reporting discipline, performance under Priority 2: Address Liquidity Challenges remains below target.

Management has therefore adopted a cautious approach, recognising that successful implementation of the payment plan is highly dependent on accelerated revenue enhancement, improved collections, and sustained cost containment

5.7. CRITICAL SUMMITS

5.7.1. Water and Sanitation Summit

A **Water and Sanitation Summit** is proposed at an estimated cost of **R50 000** to address critical challenges affecting service delivery, infrastructure sustainability, and economic activity within the district. The summit will focus on water security, infrastructure investment, alternative water sources, efficiency improvements, and partnerships with public and private stakeholders.

5.7.2. Climate Change summit

A **Climate Change Summit**, budgeted at **R50 000**, is proposed to enhance the municipality's response to climate-related risks and opportunities. The summit will focus on climate resilience, adaptation and mitigation strategies, green infrastructure, disaster risk reduction, and accessing climate finance to support sustainable economic development.

5.8. LED FOCUS

The Local Economic Development (LED) programme is structured around five strategic focus areas aligned to the approved SDBIP outcomes. The proposed allocations prioritise initiatives that unlock investment, stimulate inclusive growth, and leverage partnerships, while recognising the current fiscal constraints of the municipality.

No	SDBIP REFERENCE & PROGRAMME	PROJECT NAME	OBJECTIVE	OUTPUTS/OUTCOMES	BUDGET
1	**SDBIP LED 1.1** - Inclusive Economy &	SUMMIT: Rural Development, Land Reform, Agriculture, Green Economy, Forrestry & Fisheries (oceans economy)	To host a focused, high-level meeting of industry leaders, experts, various stakeholder heads to address matters as per project name to drive consensus, foster collaboration and create actionable solutions.	Ugu District strategic and actionable plan.	R50 000
2		Above Economy Summit Projects	To implement actions arising from the summit.	Projects Implementation	In the 2026/27
3	**SDBIP LED 1.2** - Diverse & Innovative Economy.	SUMMIT: Mining & Manufacturing	To host a focused, high-level meeting of industry leaders, experts, and various stakeholder heads to address matters as per project name to drive consensus, foster collaboration and create actionable solutions.	Ugu District strategic and actionable plan.	R50 000
4		Above Mining & Manufacturing Summit Projects	To implement actions arising from the summit.	Projects Implementation	In the 2026/27
5	**SDBIP LED 1.3** - Enterprise Development & Support	SMME Support from Summits	To implement actions arising from the summits related to SMMEs.	Projects Implementation	R50 000
6	**SDBIP LED 1.4** - Council Owned Assets	Ugu Sports and Leisure Centre	To stimulate economic activity.	Generator High Masts - Field A and B	R800 000 R800 000
7	**SDBIP LED 1.5** - Economic Governance & Infrastructure	District Economic Indaba (to be prior to summits)	To host a district economic indaba: strategic, collaborative conference focusing on the district's industrialization, sustainable investment and economic growth issues so as to foster PPPs, address unemployment and identify issues for attention in summits.	Ugu district economic issues	R50 000
8		Transport & Enabling Infrastructure Summit (water, energy, broadband)	To host a focused, high-level meeting of industry leaders, experts, various stakeholder heads to address matters as per project name so as to drive consensus, foster collaboration and create actionable solutions.	Ugu District strategic and actionable plan.	R50 000
					R1 850 000

5.9. CATALYTIC PROJECTS

No	SDBIP REFERENCE & PROGRAMME	CATALYTIC PROJECT NAME	OBJECTIVE	OUTPUTS/OUTCOMES	BUDGET
1	SDBIP LED 1.1 Inclusive Economy & SDBIP LED 1.2 Diverse & Innovative Economy.	Port Shepstone Harbour	Business Readiness to participate in Harbour Development & Operations	Business Profiled Database Plans and Implementation	R150 000
2		Industrialisation/Industrial Parks: Ugu Business Inputs	To enable local business provision of inputs to mining.	Profiled Database Agreement Local Business Provision	R100 000
3		Industrialisation/Industrial Parks: Feasibility & Plan Untapped Mining Potential & Opportunities.	To finalise a feasibility and plan to enable interventions to be developed to target viable opportunities.	Targeted government interventions into mining opportunities	R150 000
4		Manufacturing Value-Add to Raw Mining exports	To finalise a study identifying value add opportunities, linkage of those to interested businesses, facilitate resource/agreements.	Value-Add to Mining in the district.	R100 000
					R500 000

The Municipality has identified targeted catalytic Local Economic Development (LED) projects aligned to SDBIP LED 1.1 (Inclusive Economy) and SDBIP LED 1.2 (Diverse and Innovative Economy) to strengthen local business participation in strategic economic sectors. These initiatives focus on improving business readiness, enabling local supplier inclusion, and unlocking value-adding opportunities within the district.

The **Port Shepstone Harbour project** is aimed at preparing local enterprises to participate in harbour development and operations through business profiling and implementation planning, thereby improving localisation and access to future opportunities.

The **Industrialisation and Industrial Parks** interventions focus on enabling local businesses to supply inputs to the mining sector and on finalising feasibility work to identify untapped mining opportunities. These projects are intended to inform targeted government interventions and support structured local economic participation.

The **Manufacturing Value-Add to Raw Mining Exports** project seeks to identify beneficiation and downstream manufacturing opportunities, facilitating linkages between mining outputs and local manufacturing enterprises to promote economic diversification.

Collectively, these projects, funded at R500,000, provide foundational work to support inclusive growth, promote localisation, and attract future investment into the district’s priority economic sectors.

5.10. ENTITY SUPPORT

In recognition of its shareholder and oversight responsibilities, Ugu District Municipality has resolved to implement a structured, non-financial intervention to support the continued viability of its financially dependent entity, while safeguarding the District's own fiscal stability. Given the District's current financial distress, direct financial assistance is neither prudent nor sustainable. The planned intervention is therefore focused on governance strengthening, technical support, and institutional sustainability.

Going forward, Ugu will enhance its oversight role by strengthening governance and accountability arrangements within the entity. This will include intensified shareholder oversight through regular performance and financial review sessions, reinforcement of reporting disciplines, and closer engagement with the entity's board or accounting authority. Where necessary, Ugu will provide advisory support to governance structures to ensure compliance with applicable legislation, sound decision-making, and effective consequence management.

Ugu will further support the entity through structured technical and administrative assistance, implemented on a shared-services and advisory basis. This support will focus on financial management, budgeting and cash-flow planning, compliance, risk management, and internal control strengthening. All support will be formalised through clear service-level arrangements to ensure that the intervention does not result in unfunded obligations or additional financial pressure on the District.

To address the entity's longer-term sustainability, Ugu will facilitate strategic planning and business model realignment initiatives aimed at reducing reliance on the District. This will include support in developing a turnaround or sustainability plan, reviewing cost structures, and identifying alternative revenue streams, partnerships, and funding opportunities aligned to government programmes and regional development priorities.

In addition, Ugu will actively facilitate engagement with relevant external stakeholders, including provincial and national departments and other strategic partners, to mobilise technical assistance and explore non-District funding opportunities. This approach positions the District as an enabler of support rather than a direct financier.

To ensure early identification of risks, Ugu will implement a structured performance and financial monitoring framework for the entity. This will include agreed financial health indicators, regular progress reporting, and early-warning mechanisms linked to corrective action plans. Through this framework, emerging risks will be addressed proactively to prevent further financial deterioration.

Through these planned interventions, Ugu District Municipality affirms its commitment to exercising effective oversight, promoting good governance, and supporting the sustainability of its entity, while remaining fully aligned with principles of fiscal discipline, accountability, and prudent financial management.

Ugu District Municipality shall remain to pay over the outstanding balance emanating from prior year unpaid allocations in the meanwhile with no new allocations proposed.

5.11. KEY SUPPORT:

5.11.1. Communications

5.11.1.1. Media Packages from media houses

Effective and proactive communication remains a strategic priority for Ugu District Municipality, particularly during the adjustment budget period when fiscal constraints, service delivery pressures and corrective measures require clear public messaging. The Municipality operates in an environment characterised by heightened public scrutiny, service delivery challenges and reputational risk, especially within the water and sanitation sector.

Media packages with established media houses provide structured platforms to communicate verified, consistent and factual information regarding service delivery interventions, infrastructure programmes, budget adjustments and institutional recovery initiatives. These platforms reduce misinformation, manage community expectations and support transparency by ensuring that residents receive accurate updates directly from the Municipality.

During the adjustment budget, this item remains prioritised as it supports:

- Reputational management and stakeholder confidence;
- Proactive communication on budget reprioritisation and service delivery trade-offs;
- Public understanding of corrective measures linked to financial sustainability and recovery plans.

In the absence of credible communication channels, service delivery challenges are often amplified, resulting in increased community unrest and erosion of institutional trust.

5.11.2. Public Participation

5.11.2.1. R10k per LM – Road shows – logistics/ tents/ food

Public participation is a constitutional and legislative requirement in terms of the **Municipal Systems Act**, and remains critical during the adjustment budget process where changes to allocations, project timelines and service priorities must be explained and consulted on.

The allocation of R10 000 per Local Municipality is a cost-effective and decentralised approach to ensure that communities across the district are engaged through ward-based roadshows. These engagements allow residents to:

- Understand the rationale for budget adjustments;
- Engage directly with municipal leadership on service delivery constraints and priorities;
- Provide input that informs responsive and realistic budgeting.

The modest logistical provision for tents, basic catering and facilitation ensures accessibility, dignity and inclusivity, particularly in rural and underserved areas where participation barriers are highest. Maintaining this item in the adjustment budget demonstrates the Municipality's continued commitment to participatory governance, even under financial pressure.

5.11.3. Community engagement

5.11.3.1. Radio Slots

Radio remains the most effective and far-reaching communication medium within the Ugu District, particularly in rural communities with limited access to digital platforms. Scheduled radio slots enable the Municipality to communicate directly with residents in their preferred language and in real time.

Community radio engagements allow for:

- Dissemination of critical service delivery information (water interruptions, repairs, billing, indigent support);
- Explanation of budget adjustments and service delivery reprioritisation;
- Interactive platforms where communities can raise concerns and receive immediate responses.

Retaining radio slots in the adjustment budget is essential to sustaining two-way communication, reducing misinformation and preventing escalation of community dissatisfaction into protests or service disruptions.

5.11.4. Customer care

5.11.4.1. Service charter and Service standards review

The review of the Service Charter and Service Standards remains a core institutional reform priority aligned to the Municipality's Financial Improvement Plan and service delivery recovery initiatives. As service delivery pressures intensify and customer expectations increase, it is critical that service commitments are realistic, measurable and aligned to operational capacity.

This review enables the Municipality to:

- Clarify service delivery timeframes and responsibilities;
- Align customer expectations with available resources and infrastructure realities;
- Improve accountability across service delivery units;
- Strengthen complaint management and turnaround times.

Including this item in the adjustment budget ensures that service standards remain responsive to current conditions, supports improved customer satisfaction and reinforces a culture of accountability and performance management within the administration.

5.12. SECURITY MANAGEMENT PRIORITISATION TO CURB SERVICE DELIVERY INTERRUPTIONS

Security Services Section has recorded significant successes in combating vandalism, theft, and illegal activities affecting municipal infrastructure. These interventions demonstrate the Municipality's commitment to safeguarding critical assets, ensuring continuity of service delivery, and protecting revenue streams essential for sustainable operations.

Key Interventions and Notable Cases

- **Vandalism Conviction – Ezinqoleni Water Pump Station:**
  An African male was successfully prosecuted and sentenced to **15 years' imprisonment** under **CAS 69/07/2024** for vandalising the Ezinqoleni Water Pump Station, including the theft of two water pumps and copper cables. This conviction sends a strong deterrent message against infrastructure-related crimes.
- **Ezinqoleni Reservoir Theft:**
  Two suspects were arrested in connection with the theft of a reservoir stepladder. One suspect was granted bail of **R1,000**, while the second remained in custody due to prior offences, demonstrating effective follow-through in law enforcement processes.
- **Illegal Water Connection – Port Shepstone Mall:**
  An investigation uncovered an illegal water connection at Port Shepstone Mall. The property owner was charged **R5,780,017.13**, which has since been fully recovered, reflecting the role of security-driven investigations in revenue protection.
- **St Michaels Hotel – Water Theft:**
  The hotel was found to be illegally consuming water from the Municipality. Through coordinated intervention with the Billing and Treasury Office, approximately **R1.2 million** was successfully recovered.
- **Izotsha Pump Station Vandalism (19 September 2023):**
  Following vandalism involving the theft of copper cables and damage to the water pump, Security Services supervisors conducted immediate inspections. Subsequent investigations led to the arrest of **Mr Nkosiyabo Mzobotshe** at **MST Scrap Yard in Marburg**, where stolen goods were recovered. The suspect was detained at Port Shepstone SAPS under **CAS 299/09/2023**. This case highlights the effectiveness of proactive inspections and cooperation with scrap metal dealers.

Recent Joint Operations

- Ugu Security Services, private security companies, and SAPS conducted coordinated operations targeting water meter theft in **Uvongo, Manaba, and Margate**.
- Two suspects were arrested in **Masinenge (Margate CAS 486/01/2026)** while in possession of stolen property.
- A further suspect, believed to be operating as an illegal scrap metal dealer, was arrested under **Margate CAS 492/01/2026**.
- Three (3) stolen water meters were recovered in Masinenge, with a male and female suspect arrested and currently in police custody (CAS number pending).

The deployment of dedicated security services has yielded tangible benefits, including:

- **Reduced Service Interruptions:** Rapid response to vandalism and theft limits downtime at pump stations, reservoirs, and distribution networks, ensuring uninterrupted water supply to communities.
- **Protection of Critical Infrastructure:** Armed patrols, inspections, and intelligence-led operations deter criminal activity targeting high-risk assets.
- **Revenue Protection and Recovery:** Identification of illegal connections and water theft directly contributes to the recovery of lost revenue and improves billing integrity.
- **Improved Response Time:** Proactive inspections and coordinated operations enable early detection of threats before they escalate into prolonged service disruptions.
- **Deterrence Effect:** Successful arrests and convictions strengthen public confidence and discourage repeat offences against municipal infrastructure.
- **Intergovernmental and Stakeholder Collaboration:** Partnerships with SAPS, private security companies, and scrap metal dealers enhance intelligence sharing and enforcement outcomes.

Through collaboration with external security providers, armed guard patrols, and law enforcement agencies, the Municipality has recorded a measurable decline in vandalism and theft of infrastructure. These interventions have played a critical role in stabilising service delivery, protecting municipal assets, and safeguarding revenue. The Security Services Section remains committed to strengthening preventative measures and ensuring the sustained protection of municipal infrastructure and resources

Although there is no adjustment made it must be well noted that this remains a strategic area for Ugu District Municipality's move to secure its infrastructure in its plight to ensure uninterrupted service delivery.

5.13. TARIFF SETTING

In the 2025/26 Adjustment Budget, Ugu District Municipality will not be proposing any changes to the tariff of charges. The adjustment process is therefore focused on aligning the budget to current financial realities and implementation priorities, without amending the approved tariffs applicable for the remainder of the financial year.

Notwithstanding this position, the Municipality remains legally obliged, at every budget cycle, to review and assess its tariffs to determine whether they remain cost-reflective, taking into account inflationary pressures, input cost increases, operational requirements, and affordability considerations. In this regard, Ugu District Municipality will prepare and table a tariff assessment ahead of the Draft Budget process and the Mayoral Izimbizo, so that it can be considered as part of the public consultation process before any tariff decisions are made for the next financial year

PART 2 – SUPPORTING DOCUMENTATION

6. ADJUSTMENTS TO BUDGET ASSUMPTIONS

The following budget adjustment principles and guidelines directly informed the compilation of the 2025/26 adjustment Budget:

- The 2025/26 Budget priorities and targets, as well as the base line allocations contained in that Draft Budget were adopted as the upper limits for the new baselines for the 2025/26 draft budget;
- There should be no additional funds requested or added but a movement of funds within the existing budget lines after cutting.
- Excessive and aggressive cost containment strategies must be employed to ensure that there is no further over expenditure (Unauthorised Expenditure) which is an overcommitment to the very limited financial resources of the municipality.
- A shift to focus solely to the core business of the municipality is now not an option but a necessity.
- More efforts are needed to improve service delivery with the aim to repair and restore the customer confidence which, hopefully, should increase collections.
- A conditional moratorium must be placed on the filling of new positions.
- The adjusted 2025/26 Division of Revenue Bill issued
- The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 29(2) of the Division of Revenue Act, 2025/26.
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazette as required by the annual Division of Revenue Act;

7. ADJUSTMENTS TO BUDGET FUNDING

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected.
- Cash-backed accumulated funds from previous years' surpluses not

Committed for other purposes; and

- Borrowed funds, but only for the capital budget referred to in section 17(2).

Achievement of this requirement in totality effectively means that a Council has surplus in its budget by ensuring that a budgeted outflow does not exceed planned inflows.

Under old budget formats income generated approach was a key objective and this assisted in ensuring that outflows were matched by inflows, provided revenue collections were realistic. However, GRAP compliant budgets necessitate that budget 'balancing' be much more comprehensive.

New budgeting and accounting formats demand that the budgeted Statement of Financial Performance, the Budgeted Statement of Financial Position and the Budgeted Statement of Cash Flows must be considered simultaneously to ensure effective financial management and sustainability. Amongst other things, a credible budget is a budget that:

- Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality.
- Is achievable in terms of agreed service delivery and performance targets.
- Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions.

- Does not jeopardize the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium, and long term); and
- Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

A budget sets out certain service delivery levels and associated financial implications. Therefore, the community should realistically expect to receive these promised service delivery levels and understand the associated financial implications. Major under spending due to under collection of revenue or poor planning is a clear example of a budget that is not credible and unrealistic.

Furthermore, budgets tabled for consultation at least 90 days prior to the start of the budget year should already be credible and close to the final approved budget.

8. REVENUE FRAMEWORK

8.1 Please refer to paragraph 5.2 above.

9. EXPENDITURE FRAMEWORK

9.1 Please refer to paragraph 5.3 above.

10. ADJUSTMENTS TO COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

10.1 Please refer to paragraph 5.3.1.1 and 5.3.1.2 above

11. ADJUSTMENTS TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

11.1 Please refer to attached APPENDIX B.

12. ADJUSTMENTS TO CAPITAL EXPENDITURE

12.1 Please refer to paragraph 5.4 above

13. OTHER SUPPORTING DOCUMENTS

Please refer to Part 4 - OTHER SUPPORTING DOCUMENTS below.

PART 3 – MAIN TABLES

The following are the main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations.

TABLE 8 MBRR TABLE B1 - BUDGET SUMMARY

DC21 Ugu - Table B1 Adjustments Budget Summary -

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	635 345	–	–	–	–	–	147 680	147 680	783 025	865 869	823 850
Investment revenue	13 607	–	–	–	–	–	(3 552)	(3 552)	10 055	10 507	10 770
Transfers recognised - operational	729 373	–	–	–	–	–	–	–	729 373	762 195	781 250
Other own revenue	91 468	–	–	–	–	–	232 015	232 015	323 483	169 632	176 064
Total Revenue (excluding capital transfers and contributions)	**1 469 793**	**–**	**–**	**–**	**–**	**–**	**376 143**	**376 143**	**1 845 936**	**1 808 204**	**1 791 933**
Employee costs	313 024	–	–	–	–	–	(352)	(352)	312 672	329 225	341 703
Remuneration of councillors	14 996	–	–	–	–	–	(1 520)	(1 520)	13 476	13 476	14 434
Depreciation & asset impairment	269 359	–	–	–	–	–	–	–	269 359	281 480	288 517
Finance charges	5 304	–	–	–	–	–	52	52	5 356	5 356	5 737
Inventory consumed and bulk purchases	67 534	–	–	–	–	–	(11 356)	(11 356)	56 177	58 683	60 173
Transfers and subsidies	8 000	–	–	–	–	–	(8 000)	(8 000)	–	–	–
Other expenditure	224 812	–	–	–	–	–	2 205	2 205	227 017	227 076	243 616
Total Expenditure	**903 028**	**–**	**–**	**–**	**–**	**–**	**(18 971)**	**(18 971)**	**884 057**	**915 295**	**954 179**
Surplus/(Deficit)	566 765	–	–	–	–	–	395 114	395 114	961 879	892 909	837 754
Transfers and subsidies - capital (monetary allocations)	373 245	–	–	–	–	–	36 111	36 111	409 356	390 041	399 792
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**940 010**	**–**	**–**	**–**	**–**	**–**	**431 225**	**431 225**	**1 371 235**	**1 282 949**	**1 237 546**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**940 010**	**–**	**–**	**–**	**–**	**–**	**431 225**	**431 225**	**1 371 235**	**1 282 949**	**1 237 546**
Capital expenditure & funds sources											
Capital expenditure	373 245	–	–	–	–	–	36 111	36 111	409 356	403 245	399 732
Transfers recognised - capital	373 245	–	–	–	–	–	36 111	36 111	409 356	403 245	399 732
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–	–	–
Total sources of capital funds	**373 245**	**–**	**–**	**–**	**–**	**–**	**36 111**	**36 111**	**409 356**	**403 245**	**399 732**
Financial position											
Total current assets	1 162 928	–	–	–	–	–	219 240	219 240	1 382 168	1 309 685	1 380 866
Total non current assets	3 840 285	–	–	–	–	–	(266 147)	(266 147)	3 574 138	3 557 185	3 789 610
Total current liabilities	556 485	–	–	–	–	–	(401 723)	(401 723)	154 761	144 987	151 298
Total non current liabilities	194 333	–	–	–	–	–	(194 333)	(194 333)	–	–	–
Community wealth/Equity	**4 261 040**	**–**	**–**	**–**	**–**	**–**	**529 155**	**529 155**	**4 790 194**	**4 701 909**	**4 899 679**
Cash flows											
Net cash from (used) operating	899 872	–	–	–	–	–	144 721	144 721	1 044 593	1 948 450	1 980 357
Net cash from (used) investing	(429 231)	–	–	–	–	–	(41 527)	(41 527)	(470 759)	(463 731)	(459 691)
Net cash from (used) financing	–	–	–	–	–	–	5 231	5 231	5 231	–	–
Cash/cash equivalents at the year end	**485 551**	**–**	**–**	**–**	**–**	**–**	**93 513**	**93 513**	**579 064**	**1 484 719**	**1 520 666**
Cash backing/surplus reconciliation											
Cash and investments available	579 168	–	–	–	–	–	248 185	248 185	827 353	1 101 369	1 143 365
Application of cash and investments	161 904	–	–	–	–	–	(357 137)	(357 137)	(195 234)	(26 366)	(34 951)
Balance - surplus (shortfall)	**417 264**	**–**	**–**	**–**	**–**	**–**	**605 322**	**605 322**	**1 022 586**	**1 127 735**	**1 178 316**
Asset Management											
Asset register summary (WDV)	3 829 123	–	–	–	–	–	(254 985)	(254 985)	3 574 138	3 557 185	3 789 610
Depreciation	240 934	–	–	–	–	–	–	–	240 934	251 776	258 071
Renewal and Upgrading of Existing Assets	136 541	–	–	–	–	–	11 203	11 203	147 744	141 634	151 707
Repairs and Maintenance	106 897	–	–	–	–	–	245 881	245 881	352 778	366 039	383 287
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	11 351	11 351	11 351	79 388	81 372
Revenue cost of free services provided	75 969	–	–	–	–	–	11 351	11 351	87 320	95 178	99 073
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

- Table B1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (financial performance, capital expenditure and funding sources, financial position, cash flow, MFMA funding compliance and asset management).
- The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

TABLE 9 MBRR TABLE B2 - BUDGETED FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY STANDARD CLASSIFICATION)

DC21 Ugu - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**1 205 791**	**–**	**–**	**–**	**–**	**–**	**256 712**	**256 712**	**1 462 502**	**1 328 557**	**1 363 962**
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		1 205 791	–	–	–	–	–	256 712	256 712	1 462 502	1 328 557	1 363 962
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community and social services		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**1 902**	**–**	**–**	**–**	**–**	**–**	**1 751**	**1 751**	**3 653**	**3 818**	**3 913**
Planning and development		1 902	–	–	–	–	–	1 751	1 751	3 653	3 818	3 913
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**635 345**	**–**	**–**	**–**	**–**	**–**	**165 141**	**165 141**	**800 486**	**865 869**	**905 222**
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		496 566	–	–	–	–	–	112 872	112 872	609 439	657 627	687 220
Waste water management		138 779	–	–	–	–	–	52 269	52 269	191 048	208 242	218 002
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**1 843 038**	**–**	**–**	**–**	**–**	**–**	**423 604**	**423 604**	**2 266 642**	**2 198 244**	**2 273 097**
Expenditure - Functional												
Governance and administration		**484 742**	**–**	**–**	**–**	**–**	**–**	**3 315**	**3 315**	**488 057**	**504 044**	**525 755**
Executive and council		48 491	–	–	–	–	–	(458)	(458)	48 033	49 755	52 095
Finance and administration		435 527	–	–	–	–	–	3 722	3 722	439 249	453 514	472 830
Internal audit		724	–	–	–	–	–	51	51	775	775	830
Community and public safety		**7 944**	**–**	**–**	**–**	**–**	**–**	**173**	**173**	**8 116**	**8 138**	**8 694**
Community and social services		7 338	–	–	–	–	–	393	393	7 732	7 753	8 281
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		605	–	–	–	–	–	(220)	(220)	385	385	412
Economic and environmental services		**45 963**	**–**	**–**	**–**	**–**	**–**	**(7 047)**	**(7 047)**	**38 916**	**45 791**	**47 563**
Planning and development		45 531	–	–	–	–	–	(7 047)	(7 047)	38 484	45 359	47 100
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		432	–	–	–	–	–	–	–	432	432	463
Trading services		**373 024**	**–**	**–**	**–**	**–**	**–**	**(24 056)**	**(24 056)**	**348 968**	**357 322**	**372 167**
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		230 811	–	–	–	–	–	(21 192)	(21 192)	209 619	211 837	221 434
Waste water management		142 213	–	–	–	–	–	(2 864)	(2 864)	139 348	145 485	150 733
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Functional	3	**911 672**	**–**	**–**	**–**	**–**	**–**	**(27 615)**	**(27 615)**	**884 057**	**915 295**	**954 179**
Surplus/ (Deficit) for the year		**931 366**	**–**	**–**	**–**	**–**	**–**	**451 219**	**451 219**	**1 382 585**	**1 282 949**	**1 318 918**

TABLE 10 MBRR TABLE B3 - BUDGETED FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY VOTE)

DC21 Ugu - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		1 205 791	–	–	–	–	–	256 712	256 712	1 462 502	1 328 557	1 363 962
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		1 902	–	–	–	–	–	1 751	1 751	3 653	3 818	3 913
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		496 566	–	–	–	–	–	112 872	112 872	609 439	657 627	687 220
Vote 14 - Waste Water Management		138 779	–	–	–	–	–	52 269	52 269	191 048	208 242	218 002
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 843 038**	**–**	**–**	**–**	**–**	**–**	**423 604**	**423 604**	**2 266 642**	**2 198 244**	**2 273 097**
Expenditure by Vote	1											
Vote 1 - Executive and Council		48 491	–	–	–	–	–	(458)	(458)	48 033	49 755	52 095
Vote 2 - Finance and Administration		435 527	–	–	–	–	–	3 722	3 722	439 249	453 514	472 830
Vote 3 - Internal Audit		724	–	–	–	–	–	51	51	775	775	830
Vote 4 - Community and Social Services		7 338	–	–	–	–	–	393	393	7 732	7 753	8 281
Vote 5 - Sports and recreation		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public safety		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		605	–	–	–	–	–	(220)	(220)	385	385	412
Vote 9 - Planning and Development		45 531	–	–	–	–	–	(7 047)	(7 047)	38 484	45 359	47 100
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Enviromental Protection		432	–	–	–	–	–	–	–	432	432	463
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		230 811	–	–	–	–	–	(21 192)	(21 192)	209 619	211 837	221 434
Vote 14 - Waste Water Management		142 213	–	–	–	–	–	(2 864)	(2 864)	139 348	145 485	150 733
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**911 672**	**–**	**–**	**–**	**–**	**–**	**(27 615)**	**(27 615)**	**884 057**	**915 295**	**954 179**
Surplus/ (Deficit) for the year	2	**931 366**	**–**	**–**	**–**	**–**	**–**	**451 219**	**451 219**	**1 382 585**	**1 282 949**	**1 318 918**

TABLE11 MBRR TABLE B4 - BUDGETED FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

DC21 Ugu - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water	2	496 566	–	–	–	–	–	96 633	96 633	593 200	657 627	605 848
Service charges - Waste Water Management	2	138 779	–	–	–	–	–	51 046	51 046	189 825	208 242	218 002
Service charges - Waste Management	2	–	–	–	–	–	–	–	–	–	–	–
Sale of Goods and Rendering of Services		3 114	–					2 221	2 221	5 335	5 575	5 714
Agency services		–	–					–	–	–	–	–
Interest		–	–					–	–	–	–	–
Interest earned from Receivables		83 863	–					7 592	7 592	91 455	87 637	92 019
Interest earned from Current and Non Current Assets		13 607	–					(3 552)	(3 552)	10 055	10 507	10 770
Dividends		–	–					–	–	–	–	–
Rent on Land		–	–					–	–	–	–	–
Rental from Fixed Assets		1 902	–					1 751	1 751	3 653	3 818	3 913
Licence and permits		–	–					–	–	–	–	–
Special rating levies		–	–					–	–	–	–	–
Operational Revenue		2 589	–					220 451	220 451	223 040	72 603	74 418
Non-Exchange Revenue												
Property rates	2	–	–	–	–	–	–	–	–	–	–	–
Surcharges and Taxes		–	–					–	–	–	–	–
Fines, penalties and forfeits		–	–					–	–	–	–	–
Licences or permits		–	–					–	–	–	–	–
Transfer and subsidies - Operational		729 373	–					–	–	729 373	762 195	781 250
Interest		–	–					–	–	–	–	–
Fuel Levy		–	–					–	–	–	–	–
Operational Revenue		–	–					–	–	–	–	–
Gains on disposal of Assets		–	–					–	–	–	–	–
Other Gains		–	–					–	–	–	–	–
Discontinued Operations		–	–					–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**1 469 793**	**–**	**–**	**–**	**–**	**–**	**376 143**	**376 143**	**1 845 936**	**1 808 204**	**1 791 933**
Expenditure By Type												
Employee related costs		313 024	–	–	–	–	–	(352)	(352)	312 672	329 225	341 703
Remuneration of councillors		14 996	–					(1 520)	(1 520)	13 476	13 476	14 434
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		67 534	–	–	–	–	–	(11 356)	(11 356)	56 177	58 683	60 173
Debt impairment		28 424	–					–	–	28 424	29 703	30 446
Depreciation and amortisation		240 934	–					–	–	240 934	251 776	258 071
Interest		5 304	–					52	52	5 356	5 356	5 737
Contracted services		126 582	–	–	–	–	–	1 194	1 194	127 777	127 826	136 865
Transfers and subsidies		8 000	–					(8 000)	(8 000)	–	–	–
Irrecoverable debts written off		4 732	–					1 188	1 188	5 920	5 920	6 341
Operational costs		93 497	–					(177)	(177)	93 320	93 329	100 409
Losses on disposal of Assets		–	–					–	–	–	–	–
Other Losses		–	–					–	–	–	–	–
Total Expenditure		**903 028**	**–**	**–**	**–**	**–**	**–**	**(18 971)**	**(18 971)**	**884 057**	**915 295**	**954 179**
Surplus/(Deficit)		**566 765**	**–**	**–**	**–**	**–**	**–**	**395 114**	**395 114**	**961 879**	**892 909**	**837 754**
Transfers and subsidies - capital (monetary allocations)		373 245	–					36 111	36 111	409 356	390 041	399 792
Transfers and subsidies - capital (in-kind - all)		–	–					–	–	–	–	–
Surplus/(Deficit) before taxation		**940 010**	**–**	**–**	**–**	**–**	**–**	**431 225**	431 225	1 371 235	**1 282 949**	**1 237 546**
Income Tax		–	–					–	–	–	–	–
Surplus/(Deficit) after taxation		**940 010**	**–**	**–**	**–**	**–**	**–**	**431 225**	**431 225**	**1 371 235**	**1 282 949**	**1 237 546**
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities		–	–					–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**940 010**	**–**	**–**	**–**	**–**	**–**	**431 225**	431 225	1 371 235	**1 282 949**	**1 237 546**
Share of Surplus/Deficit attributable to Associate												
Intercompany/Parent subsidiary transactions		–	–					–	–	–	–	–
Surplus/ (Deficit) for the year	1	**940 010**	**–**	**–**	**–**	**–**	**–**	**431 225**	**431 225**	**1 371 235**	**1 282 949**	**1 237 546**

TABLE 12 MBRR TABLE B5 - BUDGETED CAPITAL EXPENDITURE BY VOTE, STANDARD CLASSIFICATION AND FUNDING SOURCE

DC21 Ugu - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure ***to be adjusted***	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		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Single-year expenditure ***to be adjusted***	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		181 289	–	–	–	–	–	13 629	13 629	194 918	188 807	170 102
Vote 14 - Waste Water Management		191 955	–	–	–	–	–	22 482	22 482	214 437	214 437	229 629
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**373 245**	**–**	**–**	**–**	**–**	**–**	**36 111**	**36 111**	**409 356**	**403 245**	**399 732**
Total Capital Expenditure - Vote		**373 245**	**–**	**–**	**–**	**–**	**–**	**36 111**	**36 111**	**409 356**	**403 245**	**399 732**
Capital Expenditure - Functional												
Governance and administration		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Executive and council		–	–					–	–	–	–	–
Finance and administration		–	–					–	–	–	–	–
Internal audit		–	–					–	–	–	–	–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community and social services		–	–					–	–	–	–	–
Sport and recreation		–	–					–	–	–	–	–
Public safety		–	–					–	–	–	–	–
Housing		–	–					–	–	–	–	–
Health		–	–					–	–	–	–	–
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Planning and development		–	–					–	–	–	–	–
Road transport		–	–					–	–	–	–	–
Environmental protection		–	–					–	–	–	–	–
Trading services		**373 245**	**–**	**–**	**–**	**–**	**–**	**36 111**	**36 111**	**409 356**	**403 245**	**399 732**
Energy sources		–	–					–	–	–	–	–
Water management		181 289	–					13 629	13 629	194 918	188 807	170 102
Waste water management		191 955	–					22 482	22 482	214 437	214 437	229 629
Waste management		–	–					–	–	–	–	–
Other		–	–					–	–	–	–	–
Total Capital Expenditure - Functional	3	**373 245**	**–**	**–**	**–**	**–**	**–**	**36 111**	**36 111**	**409 356**	**403 245**	**399 732**
Funded by:												
National Government		373 245	–					36 111	36 111	409 356	403 245	399 732
Provincial Government		–	–					–	–	–	–	–
District Municipality		–	–					–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–					–	–	–	–	–
Transfers recognised - capital	4	**373 245**	**–**	**–**	**–**	**–**	**–**	**36 111**	**36 111**	**409 356**	**403 245**	**399 732**
Borrowing		–	–					–	–	–	–	–
Internally generated funds		–	–					–	–	–	–	–
Total Capital Funding		**373 245**	**–**	**–**	**–**	**–**	**–**	**36 111**	**36 111**	**409 356**	**403 245**	**399 732**

TABLE 13 MBRR TABLE B6 - BUDGETED FINANCIAL POSITION

DC21 Ugu - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		579 168	–					248 185	248 185	827 353	1 101 369	1 143 365
Trade and other receivables from exchange transactions	1	527 080	–	–	–	–	–	(111 027)	(111 027)	416 054	51 125	54 280
Receivables from non-exchange transactions	1	9 470	–	–	–	–	–	(9 470)	(9 470)	–	–	–
Current portion of non-current receivables	2	66	–					(66)	(66)	–	–	–
Inventory		46 242	–	–	–	–	–	(13 025)	(13 025)	33 217	52 311	75 624
VAT		902	–					104 643	104 643	105 545	104 881	107 596
Other current assets		–	–					–	–	–	–	–
Total current assets		**1 162 928**	**–**	**–**	**–**	**–**	**–**	**219 240**	**219 240**	**1 382 168**	**1 309 685**	**1 380 866**
Non current assets												
Investments		–	–					–	–	–	–	–
Investment property		30 400	–					(30 400)	(30 400)	–	–	–
Property, plant and equipment	3	3 794 465	–	–	–	–	–	(220 217)	(220 217)	3 574 248	3 557 300	3 789 727
Biological assets		–	–					–	–	–	–	–
Living and non-living resources		–	–					–	–	–	–	–
Heritage assets		–	–					–	–	–	–	–
Intangible assets		4 258	–					(4 368)	(4 368)	(110)	(114)	(117)
Trade and other receivables from exchange transactions		–	–					–	–	–	–	–
Non-current receivables from non-exchange transactions		11 162	–					(11 162)	(11 162)	–	–	–
Other non-current assets		–	–					–	–	–	–	–
Total non current assets		**3 840 285**	**–**	**–**	**–**	**–**	**–**	**(266 147)**	**(266 147)**	**3 574 138**	**3 557 185**	**3 789 610**
TOTAL ASSETS		**5 003 213**	**–**	**–**	**–**	**–**	**–**	**(46 907)**	**(46 907)**	**4 956 306**	**4 866 871**	**5 170 475**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–					–	–	–	–	–
Financial liabilities		(5 231)	–	–	–	–	–	5 231	5 231	–	–	–
Consumer deposits		–	–					–	–	–	–	–
Trade and other payables from exchange transactions		470 115	–	–	–	–	–	(469 315)	(469 315)	800	2 807	2 908
Trade and other payables from non-exchange transactions		2 111	–	–	–	–	–	(2 111)	(2 111)	–	–	–
Provisions		(6 954)	–					6 954	6 954	–	–	–
VAT		96 443	–					57 518	57 518	153 961	142 180	148 390
Other current liabilities		–	–					–	–	–	–	–
Total current liabilities		**556 485**	**–**	**–**	**–**	**–**	**–**	**(401 723)**	**(401 723)**	**154 761**	**144 987**	**151 298**
Non current liabilities												
Borrowing	1	148 958	–	–	–	–	–	(148 958)	(148 958)	–	–	–
Provisions	1	–	–	–	–	–	–	–	–	–	–	–
Long term portion of trade payables		–	–					–	–	–	–	–
Other non-current liabilities		45 375	–					(45 375)	(45 375)	–	–	–
Total non current liabilities		**194 333**	**–**	**–**	**–**	**–**	**–**	**(194 333)**	**(194 333)**	**–**	**–**	**–**
TOTAL LIABILITIES		**750 817**	**–**	**–**	**–**	**–**	**–**	**(596 056)**	**(596 056)**	**154 761**	**144 987**	**151 298**
NET ASSETS	2	**4 252 396**	**–**	**–**	**–**	**–**	**–**	**549 149**	**549 149**	**4 801 545**	**4 721 883**	**5 019 177**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		4 261 040	–	–	–	–	–	529 155	529 155	4 790 194	4 701 909	4 899 679
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other		–	–					–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		**4 261 040**	**–**	**–**	**–**	**–**	**–**	**529 155**	**529 155**	**4 790 194**	**4 701 909**	**4 899 679**

TABLE 14 MBRR TABLE B7 - BUDGETED CASH FLOW STATEMENT

DC21 Ugu - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		–	–					–	–	–	–	–
Service charges		448 560	–					114 254	114 254	562 813	1 005 273	1 050 766
Other revenue		5 165	–					(964)	(964)	4 201	4 390	4 500
Transfers and Subsidies - Operational	1	729 373	–					–	–	729 373	762 195	781 250
Transfers and Subsidies - Capital	1	373 245	–					36 111	36 111	409 356	390 041	399 792
Interest		13 607	–					(3 552)	(3 552)	10 055	10 507	10 770
Dividends		–	–					–	–	–	–	–
Payments												
Suppliers and employees		(656 721)	–					(9 128)	(9 128)	(665 850)	(218 600)	(260 984)
Finance charges		(5 356)	–					–	–	(5 356)	(5 356)	(5 737)
Transfers and Subsidies	1	(8 000)	–					8 000	8 000	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**899 872**	**–**	**–**	**–**	**–**	**–**	**144 721**	**144 721**	**1 044 593**	**1 948 450**	**1 980 357**
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		(429 231)	–					(41 527)	(41 527)	(470 759)	(463 731)	(459 691)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(429 231)**	**–**	**–**	**–**	**–**	**–**	**(41 527)**	**(41 527)**	**(470 759)**	**(463 731)**	**(459 691)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–					–	–	–	–	–
Borrowing long term/refinancing		–	–					–	–	–	–	–
Increase (decrease) in consumer deposits		–	–					–	–	–	–	–
Payments												
Repayment of borrowing		–	–					5 231	5 231	5 231	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**5 231**	**5 231**	**5 231**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**470 640**	**–**	**–**	**–**	**–**	**–**	**108 424**	**108 424**	**579 064**	**1 484 719**	**1 520 666**
Cash/cash equivalents at the year begin:	2	14 911	–					(14 911)	(14 911)	–	–	–
Cash/cash equivalents at the year end:	2	485 551	–	–	–	–	–	93 513	93 513	579 064	1 484 719	1 520 666

TABLE 15 MBRR TABLE B8 - CASH BACKED RESERVES/ACCUMULATED SURPLUS RECONCILIATION

DC21 Ugu - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	485 551	–	–	–	–	–	93 513	93 513	579 064	1 484 719	1 520 666
Other current investments > 90 days		93 617	–	–	–	–	–	154 671	154 671	248 288	(383 350)	(377 301)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**579 168**	**–**	**–**	**–**	**–**	**–**	**248 185**	**248 185**	**827 353**	**1 101 369**	**1 143 365**
Applications of cash and investments												
Unspent conditional transfers		2 111	–	–	–	–	–	(2 111)	(2 111)	–	–	–
Unspent borrowing									–	–		
Statutory requirements		84 340	–					(47 125)	(47 125)	37 215	25 505	25 505
Other working capital requirements	2	82 407	–					(314 856)	(314 856)	(232 449)	(51 871)	(60 456)
Other provisions		(6 954)	–					6 954	6 954	–	–	–
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		**161 904**	**–**	**–**	**–**	**–**	**–**	**(357 137)**	**(357 137)**	**(195 234)**	**(26 366)**	**(34 951)**
Surplus(shortfall)		**417 264**	**–**	**–**	**–**	**–**	**–**	**605 322**	**605 322**	**1 022 586**	**1 127 735**	**1 178 316**

TABLE 16 MBRR TABLE B9 - ASSET MANAGEMENT

DC21 Ugu - Table B9 Asset Management -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	**236 704**	**–**	**–**	**–**	**–**	**–**	**24 907**	**24 907**	**261 611**	**261 611**	**248 024**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		93 006	–	–	–	–	–	38 013	38 013	131 019	131 019	108 204
Sanitation Infrastructure		143 698	–	–	–	–	–	(13 106)	(13 106)	130 592	130 592	139 820
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		236 704	–	–	–	–	–	24 907	24 907	261 611	261 611	248 024
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–

Total Renewal of Existing Assets ***to be adjusted***	2	**15 911**	**–**	**–**	**–**	**–**	**–**	**(7 038)**	**(7 038)**	**8 873**	**8 873**	**9 504**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		15 911	–	–	–	–	–	(7 038)	(7 038)	8 873	8 873	9 504
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		15 911	–	–	–	–	–	(7 038)	(7 038)	8 873	8 873	9 504
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–

Total Upgrading of Existing Assets *to be adjusted*	2a	**120 630**	**–**	**–**	**–**	**–**	**–**	**18 241**	**18 241**	**138 871**	**132 760**	**142 203**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		32 500	–	–	–	–	–	35 696	35 696	68 196	68 196	73 047
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		88 130	–	–	–	–	–	(21 429)	(21 429)	66 700	60 589	64 899
Sanitation Infrastructure		–	–	–	–	–	–	3 975	3 975	3 975	3 975	4 257
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		120 630	–	–	–	–	–	18 241	18 241	138 871	132 760	142 203
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure *to be adjusted*	4	373 245	–	–	–	–	–	36 111	36 111	409 356	403 245	399 732
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		32 500	–	–	–	–	–	35 696	35 696	68 196	68 196	73 047
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		197 047	–	–	–	–	–	9 546	9 546	206 593	200 482	182 607
Sanitation Infrastructure		143 698	–	–	–	–	–	(9 131)	(9 131)	134 567	134 567	144 078
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		373 245	–	–	–	–	–	36 111	36 111	409 356	403 245	399 732
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE *to be adjusted*	4	**373 245**	**–**	**–**	**–**	**–**	**–**	**36 111**	**36 111**	**409 356**	**403 245**	**399 732**

ASSET REGISTER SUMMARY - PPE (WDV)	5	3 829 123	–	–	–	–	–	(254 985)	(254 985)	3 574 138	3 557 185	3 789 610
Roads Infrastructure		–	–					–	–	–	–	–
Storm water Infrastructure		32 500	–					35 696	35 696	68 196	68 196	73 047
Electrical Infrastructure		–	–					–	–	–	–	–
Water Supply Infrastructure		3 797 220	–					(253 248)	(253 248)	3 543 972	3 534 496	3 757 358
Sanitation Infrastructure		111 809	–					(2 666)	(2 666)	109 143	108 289	116 846
Solid Waste Infrastructure		–	–					–	–	–	–	–
Rail Infrastructure		–	–					–	–	–	–	–
Coastal Infrastructure		–	–					–	–	–	–	–
Information and Communication Infrastructure		–	–					–	–	–	–	–
Infrastructure		3 941 528	–	–	–	–	–	(220 217)	(220 217)	3 721 311	3 710 981	3 947 250
Community Assets		–	–					–	–	–	–	–
Heritage Assets		–	–					–	–	–	–	–
Investment properties		30 400	–					(30 400)	(30 400)	–	–	–
Other Assets		(82 575)	–					–	–	(82 575)	(86 291)	(88 448)
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		4 258	–					(4 368)	(4 368)	(110)	(114)	(117)
Computer Equipment		(4 381)	–					–	–	(4 381)	(4 578)	(4 692)
Furniture and Office Equipment		(55 640)	–					–	–	(55 640)	(58 143)	(59 597)
Machinery and Equipment		(88)	–					–	–	(88)	(92)	(94)
Transport Assets		(4 381)	–					–	–	(4 381)	(4 578)	(4 692)
Land		–	–					–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
Living Resources		–	–					–			–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**3 829 123**	–	–	–	–	–	**(254 985)**	**(254 985)**	**3 574 138**	**3 557 185**	**3 789 610**
EXPENDITURE OTHER ITEMS		347 831	–	–	–	–	–	245 881	245 881	593 712	617 816	641 357
Depreciation & asset impairment		240 934	–	–	–	–	–	–	–	240 934	251 776	258 071
Repairs and Maintenance by asset class	3	**106 897**	–	–	–	–	–	**245 881**	**245 881**	**352 778**	**366 039**	**383 287**
Roads Infrastructure		6 213	–	–	–	–	–	1 308	1 308	7 520	7 520	8 055
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		4 214	–	–	–	–	–	340	340	4 554	4 554	4 878
Water Supply Infrastructure		75 004	–	–	–	–	–	238 515	238 515	313 519	326 759	341 287
Sanitation Infrastructure		2 917	–	–	–	–	–	1 418	1 418	4 336	4 448	4 690
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	140	140	140	140	150
Infrastructure		88 348	–	–	–	–	–	241 721	241 721	330 069	343 421	359 060
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		756	–	–	–	–	–	–	–	756	756	810
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		756	–	–	–	–	–	–	–	756	756	810
Operational Buildings		7 343	–	–	–	–	–	–	–	7 343	7 343	7 866
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		7 343	–	–	–	–	–	–	–	7 343	7 343	7 866
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		3 412	–	–	–	–	–	–	–	3 412	3 322	3 558
Intangible Assets		3 412	–	–	–	–	–	–	–	3 412	3 322	3 558
Computer Equipment		76	–	–	–	–	–	1 891	1 891	1 966	1 966	2 106
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		1 812	–	–	–	–	–	–	–	1 812	1 812	1 940
Transport Assets		5 150	–	–	–	–	–	2 269	2 269	7 419	7 419	7 947
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**347 831**	–	–	–	–	–	**245 881**	**245 881**	**593 712**	**617 816**	**641 357**

PART 4: SUPPORTING TABLES

TABLE SB1 BUDGETED FINANCIAL PERFORMANCE

DC21 Ugu - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
REVENUE ITEMS												
Non-exchange revenue by source												
Property rates												
Total Property Rates		–	–					–	–	–	–	–
Less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		–	–					–	–	–	–	–
Net Property Rates		–	–	–	–	–	–	–	–	–	–	–
Exchange revenue service charges												
Service charges - Electricity												
Total Service charges - Electricity		–	–					–	–	–	–	–
Less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***		–	–					–	–	–	–	–
Less Cost of Free Basis Services (50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - Electricity		–	–	–	–	–	–	–	–	–	–	–
Service charges - Water												
Total Service charges - water		555 941	–					116 889	116 889	672 831	733 386	766 388
Less Revenue Foregone **(in excess of 6 kilolitres per indigent household per month)**		59 375	–					10 128	10 128	69 503	75 758	79 167
Less Cost of Free Basis Services ***(6 kilolitres per indigent household per month)***			–	–	–	–	–	10 128	10 128		79 388	81 372
Net Service charges - Water		**496 566**	**–**	**–**	**–**	**–**	**–**	**96 633**	**96 633**	**603 328**	**657 627**	**605 848**
Service charges - Waste Water Management												
Total Service charges - Waste Water Management		155 373	–					53 492	53 492	208 864	227 662	237 907
Less Revenue Foregone ***(in excess of free sanitation service to indigent households)***		16 594	–					1 223	1 223	17 817	19 420	19 906
Less Cost of Free Basis Services ***(free sanitation service to indigent households)***			–	–	–	–	–	1 223	1 223		–	–
Net Service charges - Waste Water Management		**138 779**	**–**	**–**	**–**	**–**	**–**	**51 046**	**51 046**	**191 048**	**208 242**	**218 002**
Service charges - Waste Management												
Total refuse removal revenue		–	–					–	–	–	–	–
Total landfill revenue		–	–					–	–	–	–	–
Less Revenue Foregone (in excess of one removal a week to indigent households)		–	–					–	–	–	–	–
Less Cost of Free Basis Services ***(removed once a week to indigent households)***		–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		–	–	–	–	–	–	–	–	–	–	–
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		156 017	–					(352)	(352)	155 666	163 898	170 095
Pension and UIF Contributions		49 478	–					–	–	49 478	52 099	54 078
Medical Aid Contributions		18 819	–					–	–	18 819	19 817	20 570
Overtime		8 375	–					–	–	8 375	8 819	9 154
Performance Bonus		9 173	–					–	–	9 173	9 659	10 026
Motor Vehicle Allowance		11 200	–					–	–	11 200	11 794	12 242
Cellphone Allowance		3 644	–					–	–	3 644	3 837	3 983
Housing Allowances		2 256	–					–	–	2 256	2 376	2 466
Other benefits and allowances		36 936	–					–	–	36 936	38 894	40 372
Payments in lieu of leave		7 450	–					–	–	7 450	7 845	8 143
Long service awards		2 641	–					–	–	2 641	2 781	2 886
Post-retirement benefit obligations	4	–	–					–	–	–	–	–
Entertainment		–	–					–	–	–	–	–
Scarcity		–	–					–	–	–	–	–
Acting and post related allowance		7 034	–					–	–	7 034	7 407	7 689
In kind benefits		–	–					–	–	–	–	–
sub-total		**313 024**	**–**	**–**	**–**	**–**	**–**	**(352)**	**(352)**	**312 672**	**329 225**	**341 703**
Less: Employees costs capitalised to PPE		–	–					–	–	–	–	–
Total Employee related costs	1	**313 024**	**–**	**–**	**–**	**–**	**–**	**(352)**	**(352)**	**312 672**	**329 225**	**341 703**

Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		240 825	–					–	–	240 825	251 662	257 953
Lease amortisation		110	–					–	–	110	114	117
Capital asset impairment		–	–					–	–	–	–	–
Total Depreciation and amortisation	1	**240 934**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**240 934**	**251 776**	**258 071**
Bulk purchases												
Electricity Bulk Purchases		–	–					–	–	–	–	–
Total bulk purchases	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transfers and grants												
Cash transfers and grants		–	–					–	–	–	–	–
Non-cash transfers and grants		8 000	8 000					(8 000)	(8 000)	–	–	–
Total transfers and grants		**8 000**	**8 000**	**–**	**–**	**–**	**–**	**(8 000)**	**(8 000)**	**–**	**–**	**–**
Contracted services												
Outsourced Services		31 629	–					1 092	1 092	32 721	32 742	35 048
Consultants and Professional Services		23 541	–					1 425	1 425	24 966	24 966	26 742
Contractors		71 413	–					(1 322)	(1 322)	70 090	70 118	75 075
Total contracted services		**126 582**	**–**	**–**	**–**	**–**	**–**	**1 194**	**1 194**	**127 777**	**127 826**	**136 865**
Operational Costs												
Collection costs		1 405	–					(352)	(352)	1 052	1 052	1 505
Contributions to 'other' provisions		–	–					–	–	–	–	–
Audit fees		–	–					–	–	–	–	–
Other Operational Costs		92 093	–					175	175	92 268	92 277	98 905
Total Other Operational Costs	1	**93 497**	**–**	**–**	**–**	**–**	**–**	**(177)**	**(177)**	**93 320**	**93 329**	**100 409**
Repairs and Maintenance by Expenditure Item	14											
Employee related costs		48 016	–					264 917	264 917	282 377	265 277	275 358
Inventory Consumed (Project Maintenance)		–	–					–	–	–	–	–
Contracted Services		56 234	–					27 625	27 625	83 859	83 859	89 823
Other Expenditure		2 647	–					14 256	14 256	16 903	(16 903)	(18 106)
Total Repairs and Maintenance Expenditure	15	**106 897**	**–**	**–**	**–**	**–**	**–**	**306 799**	**306 799**	**383 139**	**332 233**	**347 076**
Inventory Consumed												
Inventory Consumed - Water		67 534	–	–	–	–	–	(67 534)	(67 534)	–	–	–
Inventory Consumed - Other		–	–	–	–	–	–	56 177	56 177	56 177	58 683	60 173
Total Inventory Consumed & Other Material		67 534	–	–	–	–	–	(11 356)	(11 356)	56 177	58 683	60 173

TABLE SB2 DETAIL FINANCIAL POSITION

DC21 Ugu - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Trade and other receivables from exchange transactions												
Electricity		–	–					–	–	–	–	–
Water		408 683	–					(144 899)	(144 899)	263 784	(6 808)	(7 293)
Waste		–	–					–	–	–	–	–
Waste Water		50 602	–					22 585	22 585	73 187	(22 333)	(22 891)
Other trade receivables from exchange transactions		96 220	–					11 287	11 287	107 507	109 970	114 910
Gross: Trade and other receivables from exchange transactions		**555 504**	-	-	-	-	-	**(111 027)**	**(111 027)**	**444 478**	**80 828**	**84 726**
Less: Impairment for debt	1	**(28 424)**	-	-	-	-	-	-	-	**(28 424)**	**(29 703)**	**(30 446)**
Impairment for Electricity		–	–					–	–	–	–	–
Impairment for Water		(28 424)	–					–	–	(28 424)	(29 703)	(30 446)
Impairment for Waste		–	–					–	–	–	–	–
Impairment for Waste Water		–	–					–	–	–	–	–
Impairment for other trade receivalbes from exchange transactions		–	–					–	–	–	–	–
Total net Trade and other receivables from Exchange Transactions		**527 080**	-	-	-	-	-	**(111 027)**	**(111 027)**	**416 054**	**51 125**	**54 280**
-												
Receivables from non-exchange transactions												
Property rates		–	–					–	–	–	–	–
Less: Impairment of Property rates		–	–					–	–	–	–	–
Net Property rates		-	-	-	-	-	-	-	-	-	-	-
Other receivables from non-exchange transactions		9 470	–					(9 470)	(9 470)	–	–	–
Impairment for other receivalbes from non-exchange transactions		–	–					–	–	–	–	–
Net other receivables from non-exchange transactions		**9 470**	-	-	-	-	-	**(9 470)**	**(9 470)**	-	-	-
Total net Receivables from non-exchange transactions		**9 470**	-	-	-	-	-	**(9 470)**	**(9 470)**	-	-	-
Inventory												
Water												
Opening Balance		30 066	–					(29 284)	**(29 284)**	**782**	68 290	137 423
System Input Volume		**67 534**	–	–	–	–	–	**(26)**	**(26)**	**67 508**	**69 133**	**74 050**
Water Treatment Works		–	–					–	–	–	–	–
Bulk Purchases		67 534	–					(26)	(26)	67 508	69 133	74 050
Natural Sources		–	–					–	–	–	–	–
Authorised Consumption	12	**(67 534)**	–	–	–	–	–	**67 534**	**67 534**	–	–	–
Billed Authorised Consumption		**(67 534)**	–	–	–	–	–	**67 534**	**67 534**	–	–	–
Billed Metered Consumption		**(67 534)**	–	–	–	–	–	**67 534**	**67 534**	–	–	–
Free Basic Water		–	–					–	–	–	–	–
Subsidised Water		–	–					–	–	–	–	–
Revenue Water		(67 534)	–					67 534	67 534	–	–	–
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–					–	–	–	–	–
Subsidised Water		–	–					–	–	–	–	–
Revenue Water		–	–					–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption		–	–					–	–	–	–	–
Unbilled Unmetered Consumption		–	–					–	–	–	–	–
Water Losses		–	–	–	–	–	–	–	–	–	–	–
Apparent losses		–	–	–	–	–	–	–	–	–	–	–
Unauthorised Consumption		–	–					–	–	–	–	–
Customer Meter Inaccuracies		–	–					–	–	–	–	–
Real losses		–	–	–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains		–	–					–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–					–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter		–	–					–	–	–	–	–
Data Transfer and Management Errors		–	–					–	–	–	–	–
Unavoidable Annual Real Losses		–	–					–	–	–	–	–
Non-revenue Water		–	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing Balance Water		**30 066**	–	–	–	–	–	**38 224**	**38 224**	**68 290**	**137 423**	**211 474**

Agricultural												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing balance - Agricultural		–	–	–	–	–	–	–	–	–	–	–
Consumables												
Standard Rated												
Opening Balance		16 177	–					(3 716)	**(3 716)**	**12 461**	12 461	12 461
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing balance - Consumables Standard Rated		**16 177**	–	–	–	–	–	**(3 716)**	**(3 716)**	**12 461**	**12 461**	**12 461**
Zero Rated												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing balance - Consumables Zero Rated		–	–	–	–	–	–	–	–	–	–	–
Finished Goods												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing balance - Finished Goods		–	–	–	–	–	–	–	–	–	–	–
Materials and Supplies												
Opening Balance		–	–					–	–	–	(47 534)	(97 573)
Acquisitions		–	–					8 644	8 644	8 644	8 644	9 436
Issues	13	–	–					(56 177)	(56 177)	(56 177)	(58 683)	(60 173)
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing balance - Materials and Supplies		–	–	–	–	–	–	**(47 534)**	**(47 534)**	**(47 534)**	**(97 573)**	**(148 310)**
Work-in-progress												
Opening Balance		–	–					–	–	–	–	–
Materials		–	–					–	–	–	–	–
Transfers		–	–					–	–	–	–	–
Closing balance - Work-in-progress		–	–	–	–	–	–	–	–	–	–	–
Housing Stock												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Transfers		–	–					–	–	–	–	–
Sales		–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing Balance - Housing Stock		–	–	–	–	–	–	–	–	–	–	–
Land												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Sales		–	–					–	–	–	–	–
Adjustments		–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Transfers		–	–					–	–	–	–	–
Closing Balance - Land		–	–	–	–	–	–	–	–	–	–	–
Closing Balance - Inventory & Consumables		**46 242**	–	–	–	–	–	**(13 025)**	**(13 025)**	**33 217**	**52 311**	**75 624**

Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		4 035 290	–					(220 217)	(220 217)	3 815 073	3 808 962	4 047 680
Leases recognised as PPE	2	–	–					–	–	–	–	–
Less: Accumulated depreciation		(240 825)	–					–	–	(240 825)	(251 662)	(257 953)
Total Property, plant & equipment	1	**3 794 465**	**–**	**–**	**–**	**–**	**–**	**(220 217)**	**(220 217)**	**3 574 248**	**3 557 300**	**3 789 727**
LIABILITIES												
Current liabilities - Financial liabilities												
Short term loans (other than bank overdraft)		–	–					–	–	–	–	–
Current portion of long-term liabilities		(5 231)	–					5 231	5 231	–	–	–
Total Current liabilities - Financial liabilities		**(5 231)**	**–**	**–**	**–**	**–**	**–**	**5 231**	**5 231**	**–**	**–**	**–**
Trade and other payables												
Trade and other payables from exchange transactions		470 115	–					(469 315)	(469 315)	800	2 807	2 908
Other trade payables from exchange transactions		–	–					–	–	–	–	–
Trade payables from Non-exchange transactions: Unspent conditional Grants		2 111	–					(2 111)	(2 111)	–	–	–
Trade payables from Non-exchange transactions: Other		–	–					–	–	–	–	–
VAT		96 443	–					57 518	57 518	153 961	142 180	148 390
Total Trade and other payables	1	**568 669**	**–**	**–**	**–**	**–**	**–**	**(413 908)**	**(413 908)**	**154 761**	**144 987**	**151 298**
Non current liabilities - Financial liabilities												
Borrowing	3	148 958	–					(148 958)	(148 958)	–	–	–
Other financial liabilities		–	–					–	–	–	–	–
Total Non current liabilities - Financial liabilities		**148 958**	**–**	**–**	**–**	**–**	**–**	**(148 958)**	**(148 958)**	**–**	**–**	**–**
Non current liabilities - Long Term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Elelctricty Bulk Purchases		–	–					–	–	–	–	–
Payables and Accruals - General		–	–					–	–	–	–	–
Water Bulk Purchases		–	–					–	–	–	–	–
Municipal Debt Relief		–	–					–	–	–	–	–
Total Non current liabilities - Long Term portion of trade payables		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provisions - non current												
Retirement benefits		45 375	–					(45 375)	(45 375)	–	–	–
Refuse landfill site rehabilitation		–	–					–	–	–	–	–
Other		–	–					–	–	–	–	–
Total Provisions - non current		**45 375**	**–**	**–**	**–**	**–**	**–**	**(45 375)**	**(45 375)**	**–**	**–**	**–**
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		3 321 030	–					97 930	97 930	3 418 960	3 418 960	3 662 133
GRAP adjustments		–	–					–	–	–	–	–
Restated balance		3 321 030	–	–	–	–	–	97 930	97 930	3 418 960	3 418 960	3 662 133
Surplus/(Deficit)		940 010	–	–	–	–	–	431 225	431 225	1 371 235	1 282 949	1 237 546
Transfers to/from Reserves		–	–					–	–	–	–	–
Depreciation offsets		–	–					–	–	–	–	–
Other adjustments		–	–					–	–	–	–	–
Accumulated Surplus/(Deficit)	1	**4 261 040**	**–**	**–**	**–**	**–**	**–**	**529 155**	**529 155**	**4 790 194**	**4 701 909**	**4 899 679**
Reserves												
Housing Development Fund		–	–					–	–	–	–	–
Capital replacement		–	–					–	–	–	–	–
Self-insurance		–	–					–	–	–	–	–
Other reserves		–	–					–	–	–	–	–
Revaluation		–	–					–	–	–	–	–
Total Reserves	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL COMMUNITY WEALTH/EQUITY	2	**4 261 040**	**–**	**–**	**–**	**–**	**–**	**529 155**	**529 155**	**4 790 194**	**4 701 909**	**4 899 679**

TABLE SB4 PERFORMANCE INDICATORS

DC21 Ugu - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Budget Year 2025/26			Budget Year +1 2026/27	Budget Year +2 2027/28
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				3.1%	0.0%	2.6%	3.2%	3.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities				209.0%	0.0%	893.1%	903.3%	912.7%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				209.0%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1.1	0.0	5.3	7.6	7.6
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				41.8%	0.0%	30.1%	11.5%	13.3%
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))								
Creditors to Cash and Investments					117.1%	0.0%	26.7%	9.8%	9.9%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Volume Losses (kW) non technical								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Volumes :System input	Bulk Purchase								
	Water treatment works								
	Natural sources								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				21.3%	0.0%	16.9%	18.2%	19.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				7.3%	0.0%	19.1%	20.2%	21.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				6.5%	0.0%	4.6%	4.9%	5.1%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				4948.2%	0.0%	6214.6%	5939.1%	5885.6%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				35.9%	0.0%	22.5%	2.8%	3.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

TABLE SB6 FUNDING MEASUREMENT

DC21 Ugu - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2022/23	2023/24	2024/25	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				485 551	–	579 064	1 484 719	1 520 666
Cash + investments at the yr end less applications - R'000	2	18(1)b				417 264	–	1 022 586	1 127 735	1 178 316
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				940 010	–	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-12.3%	-9.4%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	70.8%	0.0%	56.1%	107.0%	116.7%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	8	18(1)c;19				115.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							-87.7%	14.0%
Long term receivables % change - incr(decr)	12	18(1)a							250.7%	3.6%
R&M % of Property Plant & Equipment	13	20(1)(vi)				2.8%	0.0%	9.9%	10.3%	10.1%
Asset renewal % of capital budget	14	20(1)(vi)				4.3%	0.0%	2.2%	2.2%	2.4%

TABLE SB7 GRANTS AND SUBSIDIES RECEIPTS

DC21 Ugu - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 7	Multi-year capital 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**729 373**	–	–	–	–	–	729 373	762 195	781 250
EPWP Incentive	–	3 222	–	–		–		3 222	3 367	3 451
Finance Management	–	2 000	–	–		–		2 000	2 090	2 142
Local Government Equitable Share	–	706 648	–	–		–		706 648	738 447	756 908
Municipal Infrastructure Grant	–	14 381	–	–		–		14 381	15 028	15 404
Rural Road Asset Management Systems Grant	–	3 122	–	–		–		3 122	3 262	3 344
Provincial Government:		–	–	–	–	–	–	–	–	–
	–									
	5									
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	6	**729 373**	–	–	–	–	–	**729 373**	**762 195**	**781 250**
Capital Transfers and Grants										
National Government:		–	–	–	409 356	–	**409 356**	**409 356**	**390 041**	**399 792**
Municipal Infrastructure Grant (MIG)	–	–	–	–	273 245	–	273 245	273 245	285 541	292 679
Municipal Disaster Recovery Grant	–	–	–	–	30 000	–	30 000	30 000	–	–
Regional Bulk Infrastructure	–	–	–	–	6 111	–	6 111	6 111	–	–
Water Services Infrastructure Grant	–	–	–	–	100 000	–	100 000	100 000	104 500	107 113
Provincial Government:		–	–	–	–	–	–	–	–	–
		–	–							
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Capital Transfers and Grants	6	–	–	–	**409 356**	–	**409 356**	**409 356**	**390 041**	**399 792**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**729 373**	–	–	**409 356**	–	**409 356**	**1 138 729**	**1 152 236**	**1 181 042**

TABLE SB8 GRANTS AND SUBSIDIES EXPENDITURE

DC21 Ugu - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		**719 314**	**–**	**–**	**270**	**–**	**270**	**719 584**	**762 195**	**781 250**
Expanded Public Works Programme Integrated Grant	–	3 025	–	–	197		197	3 222	3 367	3 451
Local Government Financial Management Grant	–	1 971	–	–	29		29	2 000	2 090	2 142
Municipal Infrastructure Grant	–	14 381	–	–	–		–	14 381	15 028	15 404
Rural Road Asset Management Systems Grant	–	3 078	–	–	44		44	3 122	3 262	3 344
Equitable Share	–	696 859						696 859	738 447	756 908
Provincial Government:		–	–	–	–	–	–	–	–	–
	–									
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
	–									
	–									
Total operating expenditure of Transfers and Grants:		**719 314**	**–**	**–**	**270**	**–**	**270**	**719 584**	**762 195**	**781 250**
Capital expenditure of Transfers and Grants										
National Government:		**–**	**–**	**–**	**409 356**	**–**	**409 356**	**409 356**	**390 041**	**399 792**
Municipal Disaster Recovery Grant	–	–	–	–	30 000	–	30 000	30 000	–	–
Municipal Infrastructure Grant	–	–	–	–	273 245	–	273 245	273 245	285 541	292 679
Regional Bulk Infrastructure Grant	–	–	–	–	6 111	–	6 111	6 111	–	–
Water Services Infrastructure Grant	–	–	–	–	100 000	–	100 000	100 000	104 500	107 113
							–	–		
Provincial Government:		–	–	–	–	–	–	–	–	–
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		**–**	**–**	**–**	**409 356**	**–**	**409 356**	**409 356**	**390 041**	**399 792**
Total capital expenditure of Transfers and Grants		**719 314**	**–**	**–**	**409 625**	**–**	**409 625**	**1 128 940**	**1 152 236**	**1 181 042**

TABLE SB9 TRANSFERS, GRANTS RECEIPTS AND UNSPENT FUNDS

DC21 Ugu - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		729 373	–	–	–	–	–	729 373	762 195	781 250
Repayment of grants										
Conditions met - transferred to revenue		**10 059**	**–**	**–**	**(270)**	**–**	**(270)**	**9 789**	**–**	**–**
Conditions still to be met - transferred to liabilities		719 314	–	–	270	–	270	719 584	762 195	781 250
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		**10 059**	**–**	**–**	**(270)**	**–**	**(270)**	**9 789**	**–**	**–**
Total operating transfers and grants - CTBM	2	**719 314**	**–**	**–**	**270**	**–**	**270**	**719 584**	**762 195**	**781 250**
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	409 356	–	409 356	409 356	390 041	399 792
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–		–	409 356	–	409 356	409 356	390 041	399 792
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total capital transfers and grants - CTBM		**–**	**–**	**–**	**409 356**	**–**	**409 356**	**409 356**	**390 041**	**399 792**
TOTAL TRANSFERS AND GRANTS REVENUE		**10 059**	**–**	**–**	**(270)**	**–**	**(270)**	**9 789**	**–**	**–**
TOTAL TRANSFERS AND GRANTS - CTBM		**719 314**	**–**	**–**	**409 625**	**–**	**409 625**	**1 128 940**	**1 152 236**	**1 181 042**

TABLE SB11 COUNCILORS AND STAFF BENEFITS

DC21 Ugu - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2025/26								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			5	6	7	8	9	10	11	12
R thousands		A	A1	B	C	D	E	F	G	H
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11 349	–					(1 520)	(1 520)	9 829
Pension and UIF Contributions		338	–					–	–	338
Medical Aid Contributions		125	–					–	–	125
Motor Vehicle Allowance		–	–					–	–	–
Cellphone Allowance		381	–					–	–	381
Housing Allowances		–	–					–	–	–
Other benefits and allowances		2 803	–					–	–	2 803
Sub Total - Councillors		**14 996**	**–**	**–**	**–**	**–**	**–**	**(1 520)**	**(1 520)**	**13 476**
% increase			**(0)**							**(0)**
Senior Managers of the Municipality										
Basic Salaries and Wages		4 668	–					–	–	4 668
Pension and UIF Contributions		131	–					–	–	131
Medical Aid Contributions		14	–					–	–	14
Overtime		–	–					–	–	–
Performance Bonus		–	–					–	–	–
Motor Vehicle Allowance		669	–					–	–	669
Cellphone Allowance		165	–					–	–	165
Housing Allowances		129	–					–	–	129
Other benefits and allowances		–	–					–	–	–
Payments in lieu of leave		–	–					–	–	–
Long service awards		–	–					–	–	–
Post-retirement benefit obligations	5	–	–					–	–	–
Entertainment		–	–					–	–	–
Scarcity		–	–					–	–	–
Acting and post related allowance		–	–					–	–	–
In kind benefits		–	–					–	–	–
Sub Total - Senior Managers of Municipality		**5 776**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**5 776**
% increase			**(0)**							**–**
Other Municipal Staff										
Basic Salaries and Wages		151 350	–					(352)	(352)	150 998
Pension and UIF Contributions		49 347	–					–	–	49 347
Medical Aid Contributions		18 805	–					–	–	18 805
Overtime		8 375	–					–	–	8 375
Performance Bonus		9 173	–					–	–	9 173
Motor Vehicle Allowance		10 532	–					–	–	10 532
Cellphone Allowance		3 479	–					–	–	3 479
Housing Allowances		2 127	–					–	–	2 127
Other benefits and allowances		36 936	–					–	–	36 936
Payments in lieu of leave		7 450	–					–	–	7 450
Long service awards		2 641	–					–	–	2 641
Post-retirement benefit obligations	5	–	–					–	–	–
Entertainment		–	–					–	–	–
Scarcity		–	–					–	–	–
Acting and post related allowance		7 034	–					–	–	7 034
In kind benefits		–	–					–	–	–
Sub Total - Other Municipal Staff		**307 248**	**–**	**–**	**–**	**–**	**–**	**(352)**	**(352)**	**306 896**
% increase										
Total Parent Municipality		**328 020**	**–**	**–**	**–**	**–**	**–**	**(1 872)**	**(1 872)**	**326 148**

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	5								–	–
Entertainment									–	–
Scarcity									–	–
Acting and post related allowance									–	–
In kind benefits									–	–
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–
% increase										
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	5								–	–
Entertainment									–	–
Scarcity									–	–
Acting and post related allowance									–	–
In kind benefits									–	–
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase										
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	5								–	–
Entertainment									–	–
Scarcity									–	–
Acting and post related allowance									–	–
In kind benefits									–	–
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase										
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		328 020	–	–	–	–	–	(1 872)	(1 872)	326 148
% increase										
TOTAL MANAGERS AND STAFF		313 024	–	–	–	–	–	(352)	(352)	312 672

Explanatory notes to Table SB11 Councillors and Staff Benefits

1. The remuneration of councillors and staff are as per the councillor's upper limit approved by the MEC and staff as per SALGA respectively.

TABLE SB12 MONTHLY REVENUE AND EXPENDITURE

DC21 Ugu - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		356 418	63 989	55 186	136 477	22 475	343 777	121 875	121 875	121 875	121 875	121 875	(125 195)	1 462 502	1 328 557	1 363 962
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		54	276	428	832	6	22	304	304	304	304	304	512	3 653	3 818	3 913
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Enviromental Protection		–	675	–	5	177	–	–	–	–	–	–	(858)	–	–	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		21 275	33 444	29 323	22 024	25 630	32 319	50 787	50 787	50 787	50 787	50 787	191 490	609 439	657 627	687 220
Vote 14 - Waste Water Management		11 973	13 331	13 124	11 766	11 256	13 816	15 921	15 921	15 921	15 921	15 921	36 178	191 048	208 242	218 002
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**389 721**	**111 715**	**98 060**	**171 106**	**59 545**	**389 934**	**188 887**	**188 887**	**188 887**	**188 887**	**188 887**	**102 127**	**2 266 642**	**2 198 244**	**2 273 097**
Expenditure by Vote																
Vote 1 - Executive and Council		7 349	12 842	7 639	7 519	8 291	7 169	4 003	4 003	4 003	4 003	4 003	(22 789)	48 033	49 755	52 095
Vote 2 - Finance and Administration		35 327	47 426	39 447	40 567	42 724	35 798	36 604	36 604	36 604	36 604	36 604	14 940	439 249	453 514	472 830
Vote 3 - Internal Audit		65	3 219	65	65	65	65	65	65	65	65	65	(3 090)	775	775	830
Vote 4 - Community and Social Services		644	7	13	263	894	2 252	644	644	644	644	644	437	7 732	7 753	8 281
Vote 5 - Sports and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		3	1	35	32	1	22	32	32	32	32	32	129	385	385	412
Vote 9 - Planning and Development		4 347	3 640	2 552	3 436	3 319	2 771	3 207	3 207	3 207	3 207	3 207	2 383	38 484	45 359	47 100
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Enviromental Protection		36	577	36	4	161	36	36	36	36	36	36	(598)	432	432	463
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		59 563	94 454	72 573	82 143	91 209	82 315	17 468	17 468	17 468	17 468	17 468	(359 979)	209 619	211 837	221 434
Vote 14 - Waste Water Management		8 431	11 871	8 437	9 204	10 276	10 453	11 612	11 612	11 612	11 612	11 612	22 615	139 348	145 485	150 733
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**115 765**	**174 036**	**130 797**	**143 233**	**156 940**	**140 881**	**73 671**	**73 671**	**73 671**	**73 671**	**73 671**	**(345 951)**	**884 057**	**915 295**	**954 179**
Surplus/ (Deficit)		**273 956**	**(62 321)**	**(32 737)**	**27 873**	**(97 395)**	**249 053**	**115 215**	**115 215**	**115 215**	**115 215**	**115 215**	**448 079**	**1 382 585**	**1 282 949**	**1 318 918**

TABLE SB13 BUDGETED MONTHLY REVENUE AND EXPENDITURE BY (FUNCTIONAL CLASSIFICATION)

DC21 Ugu - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		**356 418**	**63 989**	**55 186**	**136 477**	**22 475**	**343 777**	**121 875**	**121 875**	**121 875**	**121 875**	**121 875**	**(125 195)**	**1 462 502**	**1 328 557**	**1 363 962**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		356 418	63 989	55 186	136 477	22 475	343 777	121 875	121 875	121 875	121 875	121 875	(125 195)	1 462 502	1 328 557	1 363 962
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**54**	**952**	**428**	**838**	**183**	**22**	**304**	**304**	**304**	**304**	**304**	**(346)**	**3 653**	**3 818**	**3 913**
Planning and development		54	276	428	832	6	22	304	304	304	304	304	512	3 653	3 818	3 913
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	675	–	5	177	–	–	–	–	–	–	(858)	–	–	–
Trading services		**33 249**	**46 775**	**42 447**	**33 790**	**36 886**	**46 135**	**66 707**	**66 707**	**66 707**	**66 707**	**66 707**	**227 668**	**800 486**	**865 869**	**905 222**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		21 275	33 444	29 323	22 024	25 630	32 319	50 787	50 787	50 787	50 787	50 787	191 490	609 439	657 627	687 220
Waste water management		11 973	13 331	13 124	11 766	11 256	13 816	15 921	15 921	15 921	15 921	15 921	36 178	191 048	208 242	218 002
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	**–**	**–**	**–**	**–**
Total Revenue - Functional		**389 721**	**111 715**	**98 060**	**171 106**	**59 545**	**389 934**	**188 887**	**188 887**	**188 887**	**188 887**	**188 887**	**102 127**	**2 266 642**	**2 198 244**	**2 273 097**
Expenditure - Functional																
Governance and administration		**42 740**	**63 486**	**47 151**	**48 150**	**51 079**	**43 031**	**40 671**	**40 671**	**40 671**	**40 671**	**40 671**	**(10 938)**	**488 057**	**504 044**	**525 755**
Executive and council		7 349	12 842	7 639	7 519	8 291	7 169	4 003	4 003	4 003	4 003	4 003	(22 789)	48 033	49 755	52 095
Finance and administration		35 327	47 426	39 447	40 567	42 724	35 798	36 604	36 604	36 604	36 604	36 604	14 940	439 249	453 514	472 830
Internal audit		65	3 219	65	65	65	65	65	65	65	65	65	(3 090)	775	775	830
Community and public safety		**648**	**8**	**48**	**295**	**895**	**2 274**	**676**	**676**	**676**	**676**	**676**	**566**	**8 116**	**8 138**	**8 694**
Community and social services		644	7	13	263	894	2 252	644	644	644	644	644	437	7 732	7 753	8 281
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		3	1	35	32	1	22	32	32	32	32	32	129	385	385	412
Economic and environmental services		**4 383**	**4 217**	**2 588**	**3 440**	**3 480**	**2 807**	**3 243**	**3 243**	**3 243**	**3 243**	**3 243**	**1 785**	**38 916**	**45 791**	**47 563**
Planning and development		4 347	3 640	2 552	3 436	3 319	2 771	3 207	3 207	3 207	3 207	3 207	2 383	38 484	45 359	47 100
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		36	577	36	4	161	36	36	36	36	36	36	(598)	432	432	463
Trading services		**67 994**	**106 325**	**81 010**	**91 347**	**101 485**	**92 768**	**29 081**	**29 081**	**29 081**	**29 081**	**29 081**	**(337 365)**	**348 968**	**357 322**	**372 167**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		59 563	94 454	72 573	82 143	91 209	82 315	17 468	17 468	17 468	17 468	17 468	(359 979)	209 619	211 837	221 434
Waste water management		8 431	11 871	8 437	9 204	10 276	10 453	11 612	11 612	11 612	11 612	11 612	22 615	139 348	145 485	150 733
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	**–**	**–**	**–**	**–**
Total Expenditure - Functional		**115 765**	**174 036**	**130 797**	**143 233**	**156 940**	**140 881**	**73 671**	**73 671**	**73 671**	**73 671**	**73 671**	**(345 951)**	**884 057**	**915 295**	**954 179**
Surplus/ (Deficit) 1.		**273 956**	**(62 321)**	**(32 737)**	**27 873**	**(97 395)**	**249 053**	**115 215**	**115 215**	**115 215**	**115 215**	**115 215**	**448 079**	**1 382 585**	**1 282 949**	**1 318 918**

TABLE SB14 BUDGETED MONTHLY CAPITAL EXPENDITURE

DC21 Ugu - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		–	–	–	348	–	–	–	–	–	–	–	(348)	–	–	–
Service charges - Water		28 971	49 136	42 325	32 828	34 619	40 032	49 433	49 433	49 433	49 433	49 433	118 123	593 200	657 627	605 848
Service charges - Waste Water Management		12 037	17 926	13 120	12 274	11 436	13 869	15 819	15 819	15 819	15 819	15 819	30 070	189 825	208 242	218 002
Service charges - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sale of Goods and Rendering of Services		221	313	171	211	278	196	445	445	445	445	445		5 335	5 575	5 714
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		8 062	7 627	7 602	7 356	7 543	7 524	7 621	7 621	7 621	7 621	7 621	7 635	91 455	87 637	92 019
Interest earned from Current and Non Current Assets		157	1 661	570	1 029	240	373	838	838	838	838	838	1 836	10 055	10 507	10 770
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		304	1 658	68	101	304	304	304	304	304	304	304	(609)	3 653	3 818	3 913
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		217	7	257	56 744	796	922	18 587	18 587	18 587	18 587	18 587	71 163	223 040	72 603	74 418
Non-Exchange Revenue																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		294 437	1 227	286	203	650	236 327	60 781	60 781	60 781	60 781	60 781	(107 662)	729 373	762 195	781 250
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue		**344 405**	**79 556**	**64 399**	**111 093**	**55 867**	**299 546**	**153 828**	**153 828**	**153 828**	**153 828**	**153 828**	**120 207**	**1 845 936**	**1 808 204**	**1 791 933**
Expenditure By Type																
Employee related costs		52 561	79 843	50 632	51 008	51 589	50 462	26 056	26 056	26 056	26 056	26 056	(153 703)	312 672	329 225	341 703
Remuneration of councillors		1 014	1 076	1 067	1 054	1 399	1 128	1 123	1 123	1 123	1 123	1 123	1 123	13 476	13 476	14 434
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		17 424	20 413	22 871	23 099	23 301	24 939	4 681	4 681	4 681	4 681	4 681	(99 278)	56 177	58 683	60 173
Debt impairment		2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	28 424	29 703	30 446
Depreciation and amortisation		19 595	19 871	19 871	19 873	19 861	19 863	20 078	20 078	20 078	20 078	20 078	21 610	240 934	251 776	258 071
Interest		4 144	1 401	8 726	4 994	637	614	446	446	446	446	446	(17 391)	5 356	5 356	5 737
Contracted services		7 169	9 554	10 133	6 445	29 208	24 723	10 648	10 648	10 648	10 648	10 648	(12 696)	127 777	127 826	136 865
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		266	807	266	720	574	328	493	493	493	493	493	493	5 920	5 920	6 341
Operational costs		10 478	38 704	14 762	33 573	27 938	16 353	7 777	7 777	7 777	7 777	7 777	(87 372)	93 320	93 329	100 409
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	(0)	–	–	–	–	–	–	0	–	–	–
Total Expenditure		**115 020**	**174 036**	**130 697**	**143 136**	**156 875**	**140 780**	**73 671**	**73 671**	**73 671**	**73 671**	**73 671**	**(344 844)**	**884 057**	**915 295**	**954 179**
Surplus/(Deficit)		**229 385**	**(94 481)**	**(66 298)**	**(32 043)**	**(101 008)**	**158 766**	**80 157**	**80 157**	**80 157**	**80 157**	**80 157**	**465 051**	**961 879**	**892 909**	**837 754**
Transfers and subsidies - capital (monetary allocations)		45 620	32 160	33 661	60 013	3 982	3 982	34 113	34 113	34 113	34 113	34 113	59 373	409 356	390 041	399 792
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**275 005**	**(62 321)**	**(32 636)**	**27 970**	**(97 026)**	**162 748**	**114 270**	**114 270**	**114 270**	**114 270**	**114 270**	**524 424**	**1 371 235**	**1 282 949**	**1 237 546**

TABLE SB15 BUDGETED MONTHLY CASH FLOW

DC21 Ugu - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1															
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue		30 883	61 263	48 459	42 459	37 392	40 509	35 733	35 733	35 733	35 733	35 733	(10 836)	428 793	765 794	800 065
Service charges - sanitation revenue		4 737	5 315	6 578	5 980	4 789	4 865	11 168	11 168	11 168	11 168	11 168	45 915	134 020	239 479	250 702
Service charges - refuse		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		350	350	350	350	350	350	350	350	350	350	350	350	4 201	4 390	4 500
Interest earned - external investments		838	838	838	838	838	838	838	838	838	838	838	838	10 055	10 507	10 770
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational		165 298	80	917	82	297	1 187	60 781	60 781	60 781	60 781	60 781	257 606	729 373	762 195	781 250
Other revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Cash Receipts by Source		**202 106**	**67 845**	**57 142**	**49 709**	**43 666**	**47 749**	**108 870**	**108 870**	**108 870**	**108 870**	**108 870**	**293 874**	**1 306 443**	**1 782 365**	**1 847 286**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		75 367	22 395	23 990	43 233	16 220	245 182	34 113	34 113	34 113	34 113	34 113	(187 597)	409 356	390 041	399 792
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**277 472**	**90 241**	**81 132**	**92 942**	**59 887**	**292 931**	**142 983**	**142 983**	**142 983**	**142 983**	**142 983**	**106 277**	**1 715 798**	**2 172 406**	**2 247 078**
Cash Payments by Type																
Employee related costs		100	139	1 429	(1 568)	25 835	25 835	25 835	25 835	25 835	25 835	25 835	129 077	310 025	326 441	338 819
Remuneration of councillors		1 123	1 123	1 123	1 123	1 123	1 123	1 123	1 123	1 123	1 123	1 123	1 123	13 476	13 476	14 434
Finance charges		446	446	446	446	446	446	446	446	446	446	446	446	5 356	5 356	5 737
Bulk purchases - Electricity	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory	3	7 454	7 454	7 454	7 454	7 454	7 454	7 454	7 454	7 454	7 454	7 454	7 454	89 444	89 444	96 010
Contracted services		(26 985)	(26 985)	(26 985)	(26 985)	(26 985)	(26 985)	(26 985)	(26 985)	(26 985)	(26 985)	(26 985)	(26 985)	(323 815)	(316 731)	(302 297)
Transfers and grants - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		164 987	50 852	54 618	72 851	45 682	252 245	8 830	8 830	8 830	8 830	8 830	(579 424)	105 962	105 971	114 017
Cash Payments by Type		**147 125**	**33 030**	**38 086**	**53 321**	**53 556**	**260 118**	**16 704**	**16 704**	**16 704**	**16 704**	**16 704**	**(468 309)**	**200 446**	**223 956**	**266 721**
Other Cash Flows/Payments by Type																
Capital assets		39 230	39 230	39 230	39 230	39 230	38 644	39 230	39 230	39 230	39 230	39 230	39 816	470 759	463 731	459 691
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		**186 355**	**72 260**	**77 316**	**92 551**	**92 786**	**298 763**	**55 934**	**55 934**	**55 934**	**55 934**	**55 934**	**(428 494)**	**671 205**	**687 687**	**726 412**
NET INCREASE/(DECREASE) IN CASH HELD		**91 117**	**17 981**	**3 817**	**391**	**(32 899)**	**(5 831)**	**87 049**	**87 049**	**87 049**	**87 049**	**87 049**	**534 771**	**1 044 593**	**1 484 719**	**1 520 666**
Cash/cash equivalents at the month/year beginning:		–	91 117	109 098	112 915	113 306	80 407	74 575	161 625	248 674	335 723	422 773	509 822	–	1 044 593	2 529 312
Cash/cash equivalents at the month/year end:		91 117	109 098	112 915	113 306	80 407	74 575	161 625	248 674	335 723	422 773	509 822	1 044 593	1 044 593	2 529 312	4 049 978

TABLE SB16 BUDGETED MONTHLY CAPITAL EXPENDITURE (MUNICIPAL VOTE)

DC21 Ugu - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure appropriation																
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		68	95	1 355	1 312	1 321	2 788	–	–	–	–	–	(6 939)	–	–	–
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		25 186	17 451	11 736	13 263	12 259	27 594	16 243	16 243	16 243	16 243	16 243	6 214	194 918	188 807	170 102
Vote 14 - Waste Water Management		38 981	11 232	17 178	40 119	8 735	41 588	17 870	17 870	17 870	17 870	17 870	(32 745)	214 437	214 437	229 629
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3	**64 235**	**28 778**	**30 269**	**54 694**	**22 315**	**71 970**	**34 113**	**34 113**	**34 113**	**34 113**	**34 113**	**(33 470)**	**409 356**	**403 245**	**399 732**
Total Capital Expenditure	2	**64 235**	**28 778**	**30 269**	**54 694**	**22 315**	**71 970**	**34 113**	**34 113**	**34 113**	**34 113**	**34 113**	**(33 470)**	**409 356**	**403 245**	**399 732**

TABLE SB17 BUDGETED MONTHLY CAPITAL EXPENDITURE (FUNCTIONAL CLASSIFICATION)

DC21 Ugu - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		**68**	**95**	**1 355**	**1 312**	**1 321**	**2 788**	**–**	**–**	**–**	**–**	**–**	**(6 939)**	**–**	**–**	**–**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		68	95	1 355	1 312	1 321	2 788	–	–	–	–	–	(6 939)	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**64 167**	**28 683**	**28 914**	**53 382**	**20 994**	**69 182**	**34 113**	**34 113**	**34 113**	**34 113**	**34 113**	**(26 531)**	**409 356**	**403 245**	**399 732**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		25 186	17 451	11 736	13 263	12 259	27 594	16 243	16 243	16 243	16 243	16 243	6 214	194 918	188 807	170 102
Waste water management		38 981	11 232	17 178	40 119	8 735	41 588	17 870	17 870	17 870	17 870	17 870	(32 745)	214 437	214 437	229 629
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional		**64 235**	**28 778**	**30 269**	**54 694**	**22 315**	**71 970**	**34 113**	**34 113**	**34 113**	**34 113**	**34 113**	**(33 470)**	**409 356**	**403 245**	**399 732**

TABLE SB18A CAPITAL EXPENDITURE ON NEW ASSETS BY ASSET CLASS

DC21 Ugu - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		236 704	–	–	–	–	–	24 907	24 907	261 611	261 611	248 024
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		93 006	–	–	–	–	–	38 013	38 013	131 019	131 019	108 204
Dams and Weirs		–	–					–	–	–	–	–
Boreholes		–	–					–	–	–	–	–
Reservoirs		–	–					–	–	–	–	–
Pump Stations		–	–					–	–	–	–	–
Water Treatment Works		93 006	–					8 013	8 013	101 019	101 019	108 204
Bulk Mains		–	–					–	–	–	–	–
Distribution		–	–					30 000	30 000	30 000	30 000	–
Distribution Points		–	–					–	–	–	–	–
PRV Stations		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sanitation Infrastructure		143 698	–	–	–	–	–	(13 106)	(13 106)	130 592	130 592	139 820
Pump Station		28 917	–					(18 034)	(18 034)	10 882	10 882	11 656
Reticulation		73 820	–					1 878	1 878	75 698	75 698	81 022
Waste Water Treatment Works		40 961	–					3 050	3 050	44 011	44 011	47 142
Outfall Sewers		–	–					–	–	–	–	–
Toilet Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites		–	–					–	–	–	–	–
Waste Transfer Stations		–	–					–	–	–	–	–
Waste Processing Facilities		–	–					–	–	–	–	–
Waste Drop-off Points		–	–					–	–	–	–	–
Waste Separation Facilities		–	–					–	–	–	–	–
Electricity Generation Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–					–	–	–	–	–
Rail Structures		–	–					–	–	–	–	–
Rail Furniture		–	–					–	–	–	–	–
Drainage Collection		–	–					–	–	–	–	–
Storm water Conveyance		–	–					–	–	–	–	–
Attenuation		–	–					–	–	–	–	–
MV Substations		–	–					–	–	–	–	–
LV Networks		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–					–	–	–	–	–
Piers		–	–					–	–	–	–	–
Revetments		–	–					–	–	–	–	–
Promenades		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–					–	–	–	–	–
Core Layers		–	–					–	–	–	–	–
Distribution Layers		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–

Community Assets	–	–	–	–	–	–	–	–	–	–	–
Community Facilities	–	–	–	–	–	–	–	–	–	–	–
Halls	–	–					–	–	–	–	–
Centres	–	–					–	–	–	–	–
Crèches	–	–					–	–	–	–	–
Clinics/Care Centres	–	–					–	–	–	–	–
Fire/Ambulance Stations	–	–					–	–	–	–	–
Testing Stations	–	–					–	–	–	–	–
Museums	–	–					–	–	–	–	–
Galleries	–	–					–	–	–	–	–
Theatres	–	–					–	–	–	–	–
Libraries	–	–					–	–	–	–	–
Cemeteries/Crematoria	–	–					–	–	–	–	–
Police	–	–					–	–	–	–	–
Purls	–	–					–	–	–	–	–
Public Open Space	–	–					–	–	–	–	–
Nature Reserves	–	–					–	–	–	–	–
Public Ablution Facilities	–	–					–	–	–	–	–
Markets	–	–					–	–	–	–	–
Stalls	–	–					–	–	–	–	–
Abattoirs	–	–					–	–	–	–	–
Airports	–	–					–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–					–	–	–	–	–
Capital Spares	–	–					–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities	–	–					–	–	–	–	–
Outdoor Facilities	–	–					–	–	–	–	–
Capital Spares	–	–					–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–	–	–
Monuments	–	–					–	–	–	–	–
Historic Buildings	–	–					–	–	–	–	–
Works of Art	–	–					–	–	–	–	–
Conservation Areas	–	–					–	–	–	–	–
Other Heritage	–	–					–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Improved Property	–	–					–	–	–	–	–
Unimproved Property	–	–					–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Improved Property	–	–					–	–	–	–	–
Unimproved Property	–	–					–	–	–	–	–
Other assets	–	–	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–	–	–
Municipal Offices	–	–					–	–	–	–	–
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 Capital Expenditure on new assets *to be adjusted*	1	**236 704**	**–**	**–**	**–**	**–**	**–**	**24 907**	**24 907**	**261 611**	**261 611**	**248 024**

TABLE SB18B RENEWAL OF EXISTING ASSETS BY ASSET CLASS

DC21 Ugu - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		**15 911**	**–**	**–**	**–**	**–**	**–**	**(7 038)**	**(7 038)**	**8 873**	**8 873**	**9 504**
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		15 911	–	–	–	–	–	(7 038)	(7 038)	8 873	8 873	9 504
Dams and Weirs		–	–					–	–	–	–	–
Boreholes		–	–					–	–	–	–	–
Reservoirs		–	–					–	–	–	–	–
Pump Stations		–	–					–	–	–	–	–
Water Treatment Works		–	–					–	–	–	–	–
Bulk Mains		–	–					–	–	–	–	–
Distribution		15 911	–					(7 038)	(7 038)	8 873	8 873	9 504
Distribution Points		–	–					–	–	–	–	–
PRV Stations		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station		–	–					–	–	–	–	–
Reticulation		–	–					–	–	–	–	–
Waste Water Treatment Works		–	–					–	–	–	–	–
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	–	–	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–	–	–
Municipal Offices	–	–					–	–	–	–	–
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 Capital Expenditure on renewal of existing assets *to be adjusted*	1	15 911	–	–	–	–	–	(7 038)	(7 038)	8 873	8 873	9 504

TABLE SB18C REPAIRS AND MAINTENANCE BY ASSET CLASS

DC21 Ugu - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		**88 348**	**–**	**–**	**–**	**–**	**–**	**241 721**	**241 721**	**330 069**	**343 421**	**359 060**
Roads Infrastructure		6 213	–	–	–	–	–	1 308	1 308	7 520	7 520	8 055
Roads		5 132	–					1 808	1 808	6 940	6 940	7 433
Road Structures		1 080	–					(500)	(500)	580	580	622
Road Furniture			–					–	–		–	–
Capital Spares			–					–	–		–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection			–					–	–		–	–
Storm water Conveyance			–					–	–		–	–
Attenuation			–					–	–		–	–
Electrical Infrastructure		4 214	–	–	–	–	–	340	340	4 554	4 554	4 878
Power Plants			–					–	–		–	–
HV Substations			–					–	–		–	–
HV Switching Station			–					–	–		–	–
HV Transmission Conductors			–					–	–		–	–
MV Substations			–					–	–		–	–
MV Switching Stations			–					–	–		–	–
MV Networks			–					–	–		–	–
LV Networks		4 214	–					340	340	4 554	4 554	4 878
Capital Spares			–					–	–		–	–
Water Supply Infrastructure		75 004	–	–	–	–	–	238 515	238 515	313 519	326 759	341 287
Dams and Weirs			–					–	–		–	–
Boreholes			–					–	–		–	–
Reservoirs		1 795	–					16 347	16 347	18 142	18 986	19 781
Pump Stations		216	–					–	–	216	216	231
Water Treatment Works		1 207	–					26 103	26 103	27 309	27 309	29 252
Bulk Mains			–					30 974	30 974	30 974	32 157	33 666
Distribution		67 811	–					84 688	84 688	152 499	154 858	161 263
Distribution Points			–					74 778	74 778	74 778	83 632	86 810
PRV Stations		3 976	–					5 624	5 624	9 600	9 600	10 283
Capital Spares			–					–	–		–	–
Sanitation Infrastructure		2 917	–	–	–	–	–	1 418	1 418	4 336	4 448	4 690
Pump Station		2 917	–					(1 024)	(1 024)	1 893	1 893	2 028
Reticulation			–					–	–		–	–
Waste Water Treatment Works			–					2 443	2 443	2 443	2 555	2 663
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		–	–	–	–	–	–	140	140	140	140	150
Data Centres			–					–	–		–	–
Core Layers			–					140	140	140	140	150
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	**756**	–	–	–	–	–	–	–	**756**	**756**	**810**
Revenue Generating	**756**	–	–	–	–	–	–	–	**756**	**756**	**810**
Improved Property	–	–					–	–	–	–	–
Unimproved Property	756	–					–	–	756	756	810
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Improved Property	–	–					–	–	–	–	–
Unimproved Property	–	–					–	–	–	–	–

Other assets		7 343	–	–	–	–	–	–	–	7 343	7 343	7 866
Operational Buildings		7 343	–	–	–	–	–	–	–	7 343	7 343	7 866
Municipal Offices		7 343	–					–	–	7 343	7 343	7 866
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		3 412	–	–	–	–	–	–	–	3 412	3 322	3 558
Servitudes		–	–					–	–	–	–	–
Licences and Rights		3 412	–	–	–	–	–	–	–	3 412	3 322	3 558
Water Rights		–	–					–	–	–	–	–
Effluent Licenses		–	–					–	–	–	–	–
Solid Waste Licenses		–	–					–	–	–	–	–
Computer Software and Applications		3 412	–					–	–	3 412	3 322	3 558
Load Settlement Software Applications		–	–					–	–	–	–	–
Unspecified		–	–					–	–	–	–	–
Computer Equipment		76	–	–	–	–	–	1 891	1 891	1 966	1 966	2 106
Computer Equipment		76	–					1 891	1 891	1 966	1 966	2 106
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–					–	–	–	–	–
Machinery and Equipment		1 812	–	–	–	–	–	–	–	1 812	1 812	1 940
Machinery and Equipment		1 812	–					–	–	1 812	1 812	1 940
Transport Assets		5 150	–	–	–	–	–	2 269	2 269	7 419	7 419	7 947
Transport Assets		5 150	–					2 269	2 269	7 419	7 419	7 947
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 to be	1	106 897	–	–	–	–	–	245 881	245 881	383 244	366 039	383 287

TABLE SB18D DEPRECIATION BY ASSET CLASS

DC21 Ugu - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		**93 762**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**93 762**	**97 981**	**100 430**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads		–	–					–	–	–	–	–
Road Structures		–	–					–	–	–	–	–
Road Furniture		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–					–	–	–	–	–
Storm water Conveyance		–	–					–	–	–	–	–
Attenuation		–	–					–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Power Plants		–	–					–	–	–	–	–
HV Substations		–	–					–	–	–	–	–
HV Switching Station		–	–					–	–	–	–	–
HV Transmission Conductors		–	–					–	–	–	–	–
MV Substations		–	–					–	–	–	–	–
MV Switching Stations		–	–					–	–	–	–	–
MV Networks		–	–					–	–	–	–	–
LV Networks		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Water Supply Infrastructure		59 456	–	–	–	–	–	–	–	59 456	62 131	63 684
Dams and Weirs		3 285	–					–	–	3 285	3 433	3 519
Boreholes		657	–					–	–	657	687	704
Reservoirs		9 856	–					–	–	9 856	10 300	10 557
Pump Stations		13 142	–					–	–	13 142	13 733	14 077
Water Treatment Works		17 522	–					–	–	17 522	18 311	18 769
Bulk Mains		5 136	–					–	–	5 136	5 367	5 501
Distribution		–	–					–	–	–	–	–
Distribution Points		–	–					–	–	–	–	–
PRV Stations		9 856	–					–	–	9 856	10 300	10 557
Capital Spares		–	–					–	–	–	–	–
Sanitation Infrastructure		34 306	–	–	–	–	–	–	–	34 306	35 850	36 746
Pump Station		15 332	–					–	–	15 332	16 022	16 423
Reticulation		5 832	–					–	–	5 832	6 094	6 247
Waste Water Treatment Works		13 142	–					–	–	13 142	13 733	14 077
Outfall Sewers		–	–					–	–	–	–	–
Toilet Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites		–	–					–	–	–	–	–
Waste Transfer Stations		–	–					–	–	–	–	–
Waste Processing Facilities		–	–					–	–	–	–	–
Waste Drop-off Points		–	–					–	–	–	–	–
Waste Separation Facilities		–	–					–	–	–	–	–
Electricity Generation Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–					–	–	–	–	–
Rail Structures		–	–					–	–	–	–	–
Rail Furniture		–	–					–	–	–	–	–
Drainage Collection		–	–					–	–	–	–	–
Storm water Conveyance		–	–					–	–	–	–	–
Attenuation		–	–					–	–	–	–	–
MV Substations		–	–					–	–	–	–	–
LV Networks		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–					–	–	–	–	–
Piers		–	–					–	–	–	–	–
Revetments		–	–					–	–	–	–	–
Promenades		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–					–	–	–	–	–
Core Layers		–	–					–	–	–	–	–
Distribution Layers		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–

Community Assets	–	–	–	–	–	–	–	–	–	–	–
Community Facilities	–	–	–	–	–	–	–	–	–	–	–
Halls	–	–					–	–	–	–	–
Centres	–	–					–	–	–	–	–
Crèches	–	–					–	–	–	–	–
Clinics/Care Centres	–	–					–	–	–	–	–
Fire/Ambulance Stations	–	–					–	–	–	–	–
Testing Stations	–	–					–	–	–	–	–
Museums	–	–					–	–	–	–	–
Galleries	–	–					–	–	–	–	–
Theatres	–	–					–	–	–	–	–
Libraries	–	–					–	–	–	–	–
Cemeteries/Crematoria	–	–					–	–	–	–	–
Police	–	–					–	–	–	–	–
Purls	–	–					–	–	–	–	–
Public Open Space	–	–					–	–	–	–	–
Nature Reserves	–	–					–	–	–	–	–
Public Ablution Facilities	–	–					–	–	–	–	–
Markets	–	–					–	–	–	–	–
Stalls	–	–					–	–	–	–	–
Abattoirs	–	–					–	–	–	–	–
Airports	–	–					–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–					–	–	–	–	–
Capital Spares	–	–					–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities	–	–					–	–	–	–	–
Outdoor Facilities	–	–					–	–	–	–	–
Capital Spares	–	–					–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–	–	–
Monuments	–	–					–	–	–	–	–
Historic Buildings	–	–					–	–	–	–	–
Works of Art	–	–					–	–	–	–	–
Conservation Areas	–	–					–	–	–	–	–
Other Heritage	–	–					–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Improved Property	–	–					–	–	–	–	–
Unimproved Property	–	–					–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Improved Property	–	–					–	–	–	–	–
Unimproved Property	–	–					–	–	–	–	–
Other assets	**82 575**	–	–	–	–	–	–	–	**82 575**	**86 291**	**88 448**
Operational Buildings	**82 575**	–	–	–	–	–	–	–	**82 575**	**86 291**	**88 448**
Municipal Offices	82 575	–					–	–	82 575	86 291	88 448
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		110	–	–	–	–	–	–	–	110	114	117
Servitudes		–	–					–	–	–	–	–
Licences and Rights		110	–	–	–	–	–	–	–	110	114	117
Water Rights		–	–					–	–	–	–	–
Effluent Licenses		–	–					–	–	–	–	–
Solid Waste Licenses		–	–					–	–	–	–	–
Computer Software and Applications		110	–					–	–	110	114	117
Load Settlement Software Applications		–	–					–	–	–	–	–
Unspecified		–	–					–	–	–	–	–
Computer Equipment		4 381	–	–	–	–	–	–	–	4 381	4 578	4 692
Computer Equipment		4 381	–					–	–	4 381	4 578	4 692
Furniture and Office Equipment		55 640	–	–	–	–	–	–	–	55 640	58 143	59 597
Furniture and Office Equipment		55 640	–					–	–	55 640	58 143	59 597
Machinery and Equipment		88	–	–	–	–	–	–	–	88	92	94
Machinery and Equipment		88	–					–	–	88	92	94
Transport Assets		4 381	–	–	–	–	–	–	–	4 381	4 578	4 692
Transport Assets		4 381	–					–	–	4 381	4 578	4 692
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 to be adjusted	1	**240 934**	–	–	–	–	–	–	–	**240 934**	**251 776**	**258 071**

TABLE SB18E CAPITAL EXPENDITURE ON UPGRADING OF EXISTING ASSETS BY ASSET CLASS

DC21 Ugu - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		**120 630**	**–**	**–**	**–**	**–**	**–**	**18 241**	**18 241**	**138 871**	**132 760**	**142 203**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads		–	–					–	–	–	–	–
Road Structures		–	–					–	–	–	–	–
Road Furniture		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Storm water Infrastructure		32 500	–	–	–	–	–	35 696	35 696	68 196	68 196	73 047
Drainage Collection		–	–					–	–	–	–	–
Storm water Conveyance		32 500	–					35 696	35 696	68 196	68 196	73 047
Attenuation		–	–					–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Power Plants		–	–					–	–	–	–	–
HV Substations		–	–					–	–	–	–	–
HV Switching Station		–	–					–	–	–	–	–
HV Transmission Conductors		–	–					–	–	–	–	–
MV Substations		–	–					–	–	–	–	–
MV Switching Stations		–	–					–	–	–	–	–
MV Networks		–	–					–	–	–	–	–
LV Networks		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Water Supply Infrastructure		88 130	–	–	–	–	–	(21 429)	(21 429)	66 700	60 589	64 899
Dams and Weirs		–	–					–	–	–	–	–
Boreholes		28 673	–					(6 574)	(6 574)	22 099	22 099	23 671
Reservoirs		–	–					–	–	–	–	–
Pump Stations		–	–					–	–	–	–	–
Water Treatment Works		–	–					–	–	–	–	–
Bulk Mains		–	–					6 111	6 111	6 111	–	–
Distribution		59 457	–					(20 967)	(20 967)	38 490	38 490	41 228
Distribution Points		–	–					–	–	–	–	–
PRV Stations		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	3 975	3 975	3 975	3 975	4 257
Pump Station		–	–					–	–	–	–	–
Reticulation		–	–					–	–	–	–	–
Waste Water Treatment Works		–	–					3 975	3 975	3 975	3 975	4 257
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	–	–	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–	–	–
Municipal Offices	–	–					–	–	–	–	–
Pay/Enquiry Points	–	–					–	–	–	–	–
Building Plan Offices	–	–					–	–	–	–	–
Workshops	–	–					–	–	–	–	–
Yards	–	–					–	–	–	–	–
Stores	–	–					–	–	–	–	–
Laboratories	–	–					–	–	–	–	–
Training Centres	–	–					–	–	–	–	–
Manufacturing Plant	–	–					–	–	–	–	–
Depots	–	–					–	–	–	–	–
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 Capital Expenditure on upgrading of existing assets *to be adjusted*	1	**120 630**	**–**	**–**	**–**	**–**	**–**	**18 241**	**18 241**	**138 871**	**132 760**	**142 203**

TABLE SB19 LIST OF CAPITAL PROGRAMMES AND PROJECTS

DC21 Ugu - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Function	Project Description	Medium Term Revenue and Expenditure Framework					
		Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28	
R thousands		Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:							
List all capital projects grouped by Function							
Function	ProjectDescription	S71_ASBudgetA	S71_Adjustment	S71_OY1Budge	S71_OY1Adjustr	S71_OY2Budge	S71_OY2Adjustr
2d32384d-4dba-4870-9ac0-bbfec6f0151b	Kwamgai and Surrounds Water Supply Sche	19 184	12 150	–	–	–	–
2d32384d-4dba-4870-9ac0-bbfec6f0151b	Vulamehlo Cross-Border Water Scheme	23 300	21 313	–	–	–	–
2d32384d-4dba-4870-9ac0-bbfec6f0151b	Umzimkhulu Bulk Water Augmentation Schem	35 750	16 520	315 927	315 927	338 397	338 397
2d32384d-4dba-4870-9ac0-bbfec6f0151b	Kwalembe Water Supply Scheme Extension	33 956	63 185	3 975	3 975	4 257	4 257
2d32384d-4dba-4870-9ac0-bbfec6f0151b	Emergency Boreholes Programme - Phase 2	28 673	22 099	19 873	19 873	21 286	21 286
2d32384d-4dba-4870-9ac0-bbfec6f0151b	Repairs and Refurbishment of Umtamvuna Water Abstraction &		3 975	32 250	32 250	34 544	34 544
2d32384d-4dba-4870-9ac0-bbfec6f0151b	Margate Extension 3 & 7 Sanitation Scheme	21 193	6 782	150 000	150 000	–	–
2d32384d-4dba-4870-9ac0-bbfec6f0151b	Refurbishment And Upgrade Of Margate Stor	32 500	68 196	500	500	536	536
2d32384d-4dba-4870-9ac0-bbfec6f0151b	Umzinto Waste Water Treatment Works	21 950	3 895	2 500	2 500	2 678	2 678
2d32384d-4dba-4870-9ac0-bbfec6f0151b	Umzinto Slums Clearance: Farm Isonti Low C	19 011	40 117	8 373	8 373	8 969	8 969
2d32384d-4dba-4870-9ac0-bbfec6f0151b	Refurbishment of Sanitation Infrastructure	15 312	10 630	41 866	41 866	44 844	44 844
5c9ccd67-5342-4b10-b8d3-d33e47342674	Pennington Waterbourne Sanitation Phase 3A	22 417	4 382	22 099	22 099	23 671	23 671
5c9ccd67-5342-4b10-b8d3-d33e47342674	Dunjazane Water Pipeline	500	500	110 495	110 495	118 354	118 354
5c9ccd67-5342-4b10-b8d3-d33e47342674	KwaMadlala Water Pipeline	15 411	8 373	33 908	33 908	36 320	36 320
5c9ccd67-5342-4b10-b8d3-d33e47342674	Upgrade of Harding Sewer Reticulation	24 400	36 836	68 196	68 196	73 047	73 047
5c9ccd67-5342-4b10-b8d3-d33e47342674	Non-Revenue Water	40 273	26 340	340 981	340 981	365 234	365 234
5c9ccd67-5342-4b10-b8d3-d33e47342674	Replacement Of Sewer Mains And Refurbish	6 500	6 500	19 475	19 475	20 860	20 860
8d169b5c-4e3b-47d0-9195-7d3e724fd650	KwaNositha And Game Reserve Bulk Water	6 450	6 450	12 150	12 150	13 014	13 014
8d169b5c-4e3b-47d0-9195-7d3e724fd650	Murchison Bulk Water Supply And Reticulatio	6 465		60 750	60 750	65 071	65 071
8d169b5c-4e3b-47d0-9195-7d3e724fd650	Borehole Management System		15 000	26 340	26 340	28 214	28 214
2d32384d-4dba-4870-9ac0-bbfec6f0151b	CWABENI BULK WATER SUPPLY SCHEM	–	6 111	–	–	–	–
c0faf3f7-55b6-4ef6-b0e3-76b190e04071	MUNICIPAL DISASTER RESPONSE GRAN	–	30 000				

Ugu District Municipality

Quality Certificate

I, **Vela Owen Mazibuko, Municipal Manager of Ugu District Municipality** hereby certify that the Adjustments Budget 2025/2026 and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act, and that the Annual Budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Name: Mr Vela Owen Mazibuko
MUNICIPAL MANAGER

Signature: Digitally signed by Vela Mazibuko - Municipal Manager
Date: 2026.02.13 11:04:42 +02'00'

Date: 13/02/2026

Mid-Year Budget Adjustment Speech delivered by His Worship, the Mayor of Ugu District Municipality, Cllr SI Mqadi on the presentation of the Adjustment Budget for the financial year 2025/26 at the sitting of Ugu District Municipal Council held on 26 February 2026

Honourable Speaker, Cllr S Ngcobo

Amakhosi

Members of Council

Members of the Executive Committee

Leadership of the Opposition Parties.

Municipal Manager

Leadership of South Coast Tourism & Investment Enterprise

Municipal staff

Members of the Media.

Good morning… . Sanibonani!

Honourable Speaker…

INTRODUCTION

Thank you for affording me the honour to present the mid-year budget adjustment to this august house today.

Mr Speaker, this mid-year budget adjustment for the current financial year reaffirms our commitment of improving the living standards of our communities. And in doing so, we have through this financial year being prioritising infrastructure investment while continuing to implement economic reforms and increasing spending to address key service delivery priorities of water and sanitation services.

This is all done while ensuring that we meet our key fiscal objectives to stabilise debt in the upcoming financial year and maintain a growing primary surplus.

ECONOMIC OUTLOOK

The tabling of this adjustment budget takes place at a period where the country's economy has faced a series of global and domestic disruptions, including slowing global growth, geopolitical tensions and the sudden increasing power supply challenges by Eskom. And if these challenges persist, our economy will continue to struggle to recover during the year of this budget.

Mr Speaker, allow me to pay tribute to the 14 members of the South African National Defence Force who lost their lives in a peacekeeping mission in the Democratic Republic of the Congo (DRC).

Rising geopolitical tensions between United States and South Africa over the enactment of the Land Expropriation Act has a potential to distort trade flows, disrupt global supply chains and reduce market efficiencies.

These recent geopolitical developments remind us that we must work hard to nourish national unity and greater social cohesion, whilst recognising that we are part of a global community.

We therefore fully support His Excellency the president, Cyril Ramaphosa on convening the National Social Dialogue set to happen this year. Through this dialogue, government is seeking to attain higher levels of social cohesion and develop a common programme to pursue our collective economic and national interests.

STATE OF THE MUNICIPALITY

There has been a notable stability of employer employee relations within the municipality which has in essence yielded positive results towards the execution of our core mandate. We have made great strides to improve our audit opinion and we have received an Unqualified Audit opinion from the auditor general for the financial year 2024/25.

And measures are in place to conclude filling of vacant position of senior managers.

Mr Speaker, over the course of this term of office we have made bold pronouncements and commitments aligned to the identified priorities. We have put measures in place to improve and strengthen our financial position. This council has adopted a Revenue Enhancement and Debt Reduction Strategies which are currently under implementation to reduce dependency on grants and increase our collections on water and sanitation services. And to sustain the healthy financial position of the municipality, we rely heavily on our customers to continue supporting the municipality by honouring their monthly payments for services rendered.

The public outcry on our billing queries has been heard and we have started to institute appropriate measures in this regard. We have already started to visit various areas across the district through Revenue Roadshows with an aim of resolving all billing queries from our customers. And in enhancing our revenue collection, we will be implementing a Once-off amnesty on outstanding debt for inter-governmental and business customers. We are certain that through this initiative, our revenue collection rate will improve. And we are calling upon government and business customers to take advantage of this opportunity.

BUDGET STATEMENT

Mr Speaker, this Budget Adjustment is prepared in terms of Municipal Budget and Reporting regulation, Government Gazette number 32141 promulgated on the 17th of April 2009. Section 28 of the Municipal Finance Management Act, 2003 (1) states and I Quote “A Municipality may revise an approved annual budget through an adjustment budget” end quote. I am therefore here to tabulate before Council the 2025/2026 budgeted figures versus the actual figures and to obtain Council’s approval to revise the approved 2025/2026 Annual Budget through this Adjustment Budget.

And in preparing for this budget adjustment, we have been fully conscious of our legislative mandate, that of provision of water and sanitation in a sustainable environment and we have ensured that the appropriate resources are allocated to meet these strategic objectives.

We have made all attempts to accommodate all reasonable request into this final adjustment budget, but I wish to inform Council that our financial situation could not allow us to accommodate all request which had significant budget implications. Therefore, you will notice that in conducting this budget adjustment, we have implemented downward adjustments to ensure that we produce a well-funded and credible Budget Adjustment.

2025/2026 Adjustment Budget

Honourable Speaker, the 2025/2026 Adjustments budget we are presenting here today attempts to strike a balance between on-going service delivery imperatives and responding socio-economic challenges confronting our district.

The total budget we are presenting here before this house amounts to **One billion, Nine hundred and Thirty Nine million, Nine hundred and Twenty Four thousand, Eight hundred and Sixty-six Rands (R1 939 924 866)** with an allocation of **Four hundred and Three million, Two Hundred and Forty Four Thousand and Seven hundred and One Rands (R403 244 701)** for capital budget and an allocation of **Nine hundred and Eighty Four million, Six hundred and Sixty One thousand Seven hundred and Eighty Eight Rands (R984 661 788)** for the operational budget.

Water and Sanitation projects to be implemented for 2025/26

Fellow councillors, through this budget, we intend to implement the following water and sanitation projects across the district which will have the much-needed relief to the lives of residents:

SANITATION PROJECTS FUNDED BY MIG			
NO	**PROJECT NAME**	**LOCAL MUNICIPALITY**	**ADJUSTED BUDGET**
1	Umzinto Slum Clearance: Farm Isonti Low-Cost Housing Water and Sanitation Scheme	uMdoni	R40 166 552.59
2	Umzinto Wastewater Treatment Works and Outfall Sewers Upgrade and Rehabilitation	uMdoni	R3 894 912.34
3	Margate Extension 3 & 7 Sanitation Scheme	Ray Nkonyeni	R6 781 638.34
4	Refurbishment And Upgrade of Margate Storm-Damaged Infrastructure, Wastewater Treatment Works and Effluent Main (Phase 1)	Ray Nkonyeni	R68 196 296.41
5	Refurbishment of Sanitation Infrastructure	Whole of District	R10 630 076.83
6	Pennington Waterbourne Sanitation Phase 3A	uMdoni	R4 382 466.50
		TOTAL	R134 001 943.01

WATER RELATED PROJECTS FUNDED BY MIG			
NO	PROJECT NAME	LOCAL MUNICIPALITY	ADJUSTED BUDGET
1	KwaMgai and Surrounds Water (Umzumbe)	uMzumbe	R19 150 033 .69
2	Vulamehlo Cross-Border Water Scheme	uMdoni	R21 313 347.39
3	Umzimkhulu Bulk Water Augmentation Scheme - Phase 2	Ray Nkonyeni	R16 520 294.19
4	KwaLembe Water Supply Scheme Extension Implementation - Phase 1	uMdoni	R63 185 424.81
5	Emergency Borehole Programme Phase 2 - Implementation	Whole of District	R22 099 070.98
6	Repairs and Reurbishment of Umtamvuna Water Abstraction	Ray Nkonyeni	R3 974 585.93
		TOTAL	R139 242 756.99

TOTAL MIG FUNDED CAPITAL BUDGET		R273 244 701.00

Projects funded by WSIG are as follows:

SANITATION PROJECTS FUNDED BY WSIG			
NO	PROJECT NAME	LOCAL MUNICIPALITY	ADJUSTED BUDGET
1	Upgrade of Harding Sewer Reticulation System & Refurbishment of Wastewater Treatment Works	uMuziwabantu	R24 400 000.00
2	Replacement Of Sewer Mains and Refurbishment of Sewer Pumpstations And Backup Generators In Scottburgh And Sanitation Networks	uMdoni	R6 500 000.00
		TOTAL	R30 900 000.00

WATER RELATED PROJECTS FUNDED BY MIG			
NO	PROJECT NAME	LOCAL MUNICIPALITY	ADJUSTED BUDGET
1	Dunjazane Water Pipeline and Pump Station Emergency Scheme	Ray Nkonyeni	R500 000.00
2	KwaMadlala Water Pipeline and Pumpstation Emergency Scheme	Ray Nkonyeni	R8 373 211.74

3	Upgrade of Harding Sewer Reticulation	Umziwabantu	R36 836 416.58
4	Supply, Installation & Commissioning of Non-Revenue Water Reducing Equipment Within Ugu DM	Ray Nkonyeni	R26 340 371.68
6	KwaNositha And Game Reserve Bulk Water Infrastructure and Reticulation - Phase 1	Ray Nkonyeni	R6 450 000.00
7	Replacement of Sewer Mains Scottsburgh	Ray Nkonyeni	R6 500 000.00
8	Borehole Management System	Whole of the District	R15 000 000.00
		TOTAL	R100 000 000.00

TOTAL WSIG FUNDED CAPITAL BUDGET		R100 000 000.00

Projects funded by Disaster Recovery Grant are as follows:

DISASTER RECOVERY GRANT		
PROJECT NAME	LOCAL MUNICIPALITY	BUDGET
Repairs to Infrastructure Damaged by Disaster	Whole of the District	R30 000 000.00
	TOTAL	R30 000 000.00

TOTAL DISASTER RECOVERY GRANT FUNDED CAPITAL BUDGET		R30 000 000.00

Honourable Speaker, we have continued to play our pivotal role of implementing our core functions of water and sanitation services. Following the unprecedented delays on the implementation of power upgrade of Umthamvuna treatment works, we have embarked on an alternative plan to accelerate the Umthamvuna power upgrade.

And this upgrade will increase the Umtamvuna pumpstation capacity to generate and supply thirty million litres of portable water which will create a stable supply of water to the Southern part of Ray Nkonyeni Municipality areas of Port Edward; Ramsgate; KwaXolo; KwaNzimakwe and Izingolweni.

In addition, we have commenced with sewer pipeline and sanitation refurbishment projects which is intended to service all areas within the Ugu District family of municipalities.

We have also set aside an amount from the Municipal Infrastructure Grant (MIG) of **Two hundred and Seventy-Three million, Two Hundred Forty Four Thousand and Seven hundred Rands (R273 244 700)** for the water and sanitation infrastructure programme.

An additional amount of **Fourty-Three million, Two hundred and Fifteen thousand, and Seven Hundred and Fifty Four Rands (R43 215 754)** from the Equitable Share will be spent to ensure that we continue to provide our people with free basic water via the communal standpipes.

Our ageing water and sanitation infrastructure continues to be a perennial threat to provision of uninterrupted service of water and sanitation service in the district. And in addressing this challenge, we have allocated **13%** of the total budget to maintenance and repairs to municipal infrastructure.

Relief for the Poor

Honourable Speaker:

Tough economic conditions mean people will find it difficult to make ends meet. Within the provisions of our Indigent Support Policy, we will continue to provide those who qualify for indigent support with rebates.

Regarding the provision of sanitation, indigent customers will continue to receive a full monthly subsidy on sanitation, both in respect of waterborne sewer and conservancy tanks; except for additional draw requests, which must be paid for separately by the customers.

In respect of water provision, an allocation of **Nine million Seven hundred and Twenty Four thousand Two Hundred and Thirty Rands (R9 724 230)** indigent support has been set aside to provide 6kl of water to deserving and qualifying households, whose total gross monthly income of all members of the household must not exceed two old age pension grants. We have instructed our finance department to visit our indigent register and ensure that it is in line with approve policy.

Special Programmes

We have been making good progress with regards to addressing the plight of our special interest groups within our District. The introduction of the Operation Sukuma Sakhe Program (OSSP) which is a poverty alleviation program driven by the Office of the Premier, presented us with an opportunity to tap into other resources in pursuance of our mandatory coordination role. We are continuing to work well as the Ugu District Task Team of Operation Sukuma Sakhe.

Allocations in respect of the Special Programmes are as follows:

- **Gender** **: R 50 000.00**
- **Elderly** **: R 50 000.00**
- **HIV/AIDS** **: R 50 000.00**
- **Rights of the Child** **: R 50 000.00**

- **Disability : R 50 000.00**
- **Public Participation : R50 000.00**

Conclusion:

Fellow councillors, we are ready and capable through this Mid-year Budget adjustment to continue not only to make a massive contribution to the development of our district but also to spearhead, champion and coordinate such development. We recommit ourselves to overcoming the difficult challenges which impede on our progress towards a better life for all.

Let me also take this opportunity to extend my appreciation to members of the Executive Committee, Finance Portfolio and to the management team led by the Municipal Manager, Mr VO Mazibuko for your

sterling job in putting together this mid-year budget adjustment that I am presenting before this august house.

Fellow Councillors, as we look ahead to the road to travel during this term of office, we should all, with pride, declare that our collective efforts will be significant towards the attainment of a common goal.
In this Budget Adjustment we build on our experience of the past 30 years as a governing party, and we commit to doing more.

Mr Speaker, it therefore again my honour to table before this sitting of council the 2025/26 Budget adjustment for **APPROVAL.**

I thank you.

ENDS

ISSUED BY
UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 26 FEBRUARY 2026

10.2 SCM Monthly Performance Report – December 2025

The General Manager: Budget and Treasury Office took members through the item.

Following which,

It was

RESOLVED:

(a) That the report on the SCM Monthly Performance Report for the month of 31 December 2025 be and is hereby **CONSIDERED**.

(b) That the SCM Monthly Performance for the month of 31 December 2025 be and is hereby **APPROVED**.

CERTIFIED A TRUE COPY OF THE ORIGINAL

MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 26 FEBRUARY 2026

10.3 SCM Monthly Performance Report – January 2026

The General Manager: Budget and Treasury Office took members through the item.

Following which,

It was

RESOLVED:

(a) That the report on the SCM Monthly Performance Report for January 2026 be and is hereby **CONSIDERED**.

(b) That the SCM Monthly Performance for January 2025 be and is hereby **APPROVED**.

CERTIFIED A TRUE COPY OF THE ORIGINAL

MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 26 FEBRUARY 2026

10.1 Ugu District Municipality – January 2026 Monthly Budget Statement

The General Manager: Budget and Treasury Office took members through the item.

Following which,

It was

RESOLVED:

(a) That the report on the Monthly Budget Statements for the month of January 2026 be and is hereby **CONSIDERED**.

(b) That the Monthly Budget Statements for the month of January 2026, and the supporting documents be submitted to both the Provincial and National Treasury in both electronic and hard copies.

(c) That the Monthly Budget Statements for the month of January 2026 be and is hereby **APPROVED**.

CERTIFIED A TRUE COPY OF THE ORIGINAL

MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 26 FEBRUARY 2026

10.5 Mid-Year Adjustment Budget for the 2026/26 Financial Year

The General Manager: Budget and Treasury Office took members through the report.

Following which,

It was

RESOLVED:

(a) That the report on the Mid-Year Adjustment Budget for the 2026/26 Financial Year be and is hereby **CONSIDERED**.

(b) That the Ugu District Municipality Mid-Year Adjustments Budget for the 2023/24 Financial Year be and is hereby **APPROVED** as set out in the following schedules:

- Table B1 – Adjustments Budget Summary;
- Table B2 – Adjustments Budget Financial Performance (classification);
- Table B3 – Adjustments Budget Financial Performance (Municipal vote);
- Table B4 – Adjustments Budget Financial Performance (Revenue & Expenditure;
- Table B5 – Adjustments Budget Capital Expenditure;
- Table B6 – Adjustments Budget Financial Position;
- Table B7 – Adjustments Budget Cash Flows;
- Table B8 – Adjustments Budget Cash Backed Reserves;
- Table B9 – Adjustments Budget Assets Management;
- Table B10 – Adjustment Budget Service Delivery; and
- Other Supporting Tables (Table SB1-SB20).

CERTIFIED A TRUE COPY OF THE ORIGINAL

MS MP M GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 26 FEBRUARY 2026

10.7 Amnesty on Outstanding Debt on Residential Customer Account

The Senior Manager: Budget and Treasury Office took members through the report.

Following which,

It was unanimously

RESOLVED:

(a) That the report on the Amnesty on the Outstanding Debt on the Residential Customer Account be and is hereby **CONSIDERED.**

(b) That the amnesty be offered to residential customers on payment towards the outstanding debt be and is hereby **APPROVED** as follows, namely:

- The customer pays the 50% on overall (capital plus interest) on application and the Municipality writes of the remaining 50% debt (capital plus interest), the program would run until 30 June 2026.

CERTIFIED A TRUE COPY OF THE ORIGINAL

MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 26 FEBRUARY 2026

11.1.1 2022 – 2027 ICT Digital Strategy Implementation Report (Year 4 2025 / 2026 Quarter 3) (MTID-1)

The General Manager: Corporate Services took members through the report.

Following which,

It was unanimously

RESOLVED:

(a) That the 2022 to 2027 ICT Digital Strategy Implementation Report (Year 4 2025 / 2026 Quarter 3) (MTID-1) be and is hereby **CONSIDERED**.

(b) That the ICT Disaster Recovery Plan and the ICT Disaster Recover SOP Policies be and is hereby **APPROVED**.

(c) That the Data Strategy be and is hereby **APPROVED**.

(d) That the Artificial Intelligence (AI) Strategy be and is hereby **APPROVED**.

CERTIFIED A TRUE COPY OF THE ORIGINAL

MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 26 FEBRUARY 2026

11.1.2 2025 / 2026 Mid-Year Performance Report

The Speaker took members through the report.

Following which,

It was unanimously

RESOLVED:

That the 2025/2026 Mid-Year Performance Report be and is hereby **CONSIDERED.**

CERTIFIED A TRUE COPY OF THE ORIGINAL

MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 26 FEBRUARY 2026

11.1.3 Labour Relations and Disciplinary Matters

The General Manager: Corporate Services took members through the report.

Following which,

It was unanimously

RESOLVED:

That the report on the Labour Relations Matters and the Disciplinary Hearings be and is hereby **CONSIDERED**.

CERTIFIED A TRUE COPY OF THE ORIGINAL

MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 26 FEBRUARY 2026

11.2.1 Close-out Report for SALGA DRS Games 2025

The Municipal Manager took members through the report.

Following which,

It was unanimously

RESOLVED:

That the Close-out Report for the SALGA DRS Games 2025 be and is hereby **CONSIDERED.**

CERTIFIED A TRUE COPY OF THE ORIGINAL

MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE EXECUTIVE COMMITTEE ON HELD ON 18 FEBRUARY 2026

11.1.5 2025 / 2026 Special Programmes Policy Framework Review

The Speaker took members through the report.

Following which,

It was

RESOLVED:

(a) That the report on the 2025 / 2026 Special Programmes Policy Framework Review be and is hereby **CONSIDERED**.

(b) That the 2025 / 2026 Special Programmes Policy Framework Review be and is hereby **APPROVED**.

CERTIFIED A TRUE COPY OF THE ORIGINAL

MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 26 FEBRUARY 2026

11.16 EPWP Phase V Policy

The Speaker took members through the report.

Following which,

It was

RESOLVED:

(a) That the report on the EPWP Phase V Policy be and is hereby **CONSIDERED**.

(b) That the EPWP Phase V Policy be and is hereby **APPROVED**.

CERTIFIED A TRUE COPY OF THE ORIGINAL

MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 26 FEBRUARY 2026

11.1.7 Environmental Health National Norms and Environmental Pollution Preliminary Report

The Speaker took members through the report.

Following which,

It was unanimously

RESOLVED:

(a) That the Environmental Health National Norms and Environmental Pollution Preliminary Report be and is hereby **CONSIDERED**.

(b) That, it be noted that the Environmental Health Services had scored 67/80 in the 2025 National Environmental Health Norms and Standards Assessment and the Action Plan as indicated being implemented.

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MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE EXECUTIVE COMMITTEE ON HELD ON 18 FEBRUARY 2026

11.1.8 Report on Water Quality Monitoring and Environmental Pollution (SDBIP: LED 5.1.1) in the Ugu District

The Speaker took members through the report.

Following which,

It was unanimously

RESOLVED:

(a) That the report on the Water Quality Monitoring and Environmental Pollution (SDBIP: LED 5.1.1) in the Ugu District be and is hereby **CONSIDERED**.

(b) That, it be noted that any requests for specific Rivers to be sampled be communicated to the Manager: Environmental Health.

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MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 26 FEBRUARY 2026

11.1.9 To Facilitate Growth and Development of the District Economy: To Leverage Council Owned

The Speaker took members through the report.

Following which,

It was

RESOLVED:

(a) That the report on the "To Facilitate Growth and Development of the District Economy: To Leverage Council-Owned Assets to Stimulate Economic Activities (SDBIP: LED 1.1.4) be and is hereby **CONSIDERED**.

(b) That the adjustment budget of R800, 000.00 be allocated for the acquisition of a new generator be and is hereby **APPROVED**.

(c) That, it be and is hereby **NOTED** that the inclement weather in December 2025 resulted in some damage to the facility, which was being processed through an insurance claim submitted by the Facilities Management Unit to the Asset Management Unit.

(d) That a motivation be done for the Project Management Unit to do an assessment of the main facility building – as they did for the hall to enable consideration of future / repair option and future budget provision.

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MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 26 FEBRUARY 2026

11.1.11 Draft National Entrepreneurship Strategy and Implementation Plan (SDBIP: LED 1.1.3)

The Speaker took members through the report.

Following which,

It was

RESOLVED:

(a) That the report on the Draft National Entrepreneurship Strategy and the Implementation Plan (SDBIP: LED 1.1.3) be and is hereby **CONSIDERED**.

(b) That the National Entrepreneurship Strategy and the Implementation Plan be and is hereby **APPROVED**.

(c) That the Ugu District Local Economic Development develop a District level Entrepreneurship Strategy and the Plan, which was included in the 2026 / 2027 Financial Year planning of One District One Plan, the IDP and the SDBIP and that the Ugu District Municipality fulfils its role and responsibility through having indicators and measurements of performance of implementation of the National Entrepreneurship Strategy.

(d) That the Ugu National Entrepreneurship Strategy (NEP) be integrated in the District Development Model and the ESID Cluster and aligned with the National Entrepreneurship Strategy Steering Committee for planning and reporting purposes.

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MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE EXECUTIVE COMMITTEE ON HELD ON 18 FEBRUARY 2026

I1.1.12 Incubation and Business Development Services (IBDS) Policy and Sector-Focused and Hybrid Incubation and Digital Hub Support Strategy (SDBIP: LED 1.1.3)

The Speaker took members through the report.

Following which,

It was

RESOLVED:

(a) That the report on the Incubation and Business Development Services (IBDS) Policy and Sector-Focused and Hybrid Incubation and Digital Hub Support Strategy (SDBIP: LED 1.1.3) be and is hereby **CONSIDERED**.

(b) That the Incubation and Business Development Services (IBDS) Policy and Sector-Focused and Hybrid Incubation and Digital Hub Support Strategy be and is hereby **APPROVED**.

(c) That the Ugu District Local Economic Development develop a District level business development services and incubation support strategy and plan for implementation in 2026 / 2027 Financial Year.

(d) That the Ugu subject strategy and plan be and is hereby **APPROVED** to be integrated in the District Development Model and ESID Cluster for reporting and accountability.

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MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 26 FEBRUARY 2026

11.1.13 Ugu Sanitation Infrastructure Status, Progress Report and Required Intervention

The General Manager: Water Services took members through the report.

Following which,

It was unanimously

RESOLVED:

(a) That the Ugu Sanitation Infrastructure Status, Progress Report and Required Intervention be and is hereby **CONSIDERED.**

(b) That the incidents occurring which were in breach of the applicable legislations and specific to environment: Section 30(1)(a) of NEMA, an "incident" means and unexpected sudden occurrence which affects the environment.

(c) That the Ugu Sanitation Infrastructure progress on the System challenges with outlines status, interventions and remedial action plans be and is hereby **NOTED**.

(d) That the three (3) year budget requirements for repairs and maintenance of water and sanitation infrastructure be and is hereby **SUPPORTED**.

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MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 26 FEBRUARY 2026

11.1.14 Status Borehole Maintenance Operations

The General Manager: Water Services took members through the report.

Following which,

It was unanimously

RESOLVED:

That the report for Status Borehole Maintenance Operations be and is hereby **CONSIDERED.**

CERTIFIED A TRUE COPY OF THE ORIGINAL

MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 26 FEBRUARY 2026

11.1.15 Close-Out Report for the December 2025 / January 2026 Peak Season

The General Manager: Water Services took members through the report.

Following which,

It was

RESOLVED:

(a) That the close-out report for the December 2025 to January 2026 Peak Season be and is hereby **CONSIDERED.**

(b) That the close-out report for the December 2025 January 2026 Peak Season be and is hereby **APPROVED.**

CERTIFIED A TRUE COPY OF THE ORIGINAL

MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 26 FEBRUARY 2026

10.8 Umtamvuna Electrical Power Upgrade: Progress Report

The General Manager: Water Services took members through the report.

Following which,

It was unanimously

RESOLVED:

That the progress report on the Umtamvuna Electrical Power Upgrade be and is hereby **CONSIDERED.**

CERTIFIED A TRUE COPY OF THE ORIGINAL

MS MP GOBHOZI
GENERAL MANAGER: CORPORATE SERVICES

Preparation Instructions

Municipality Name:	DC21 Ugu
CFO Name:	
Tel:	Fax:
E-Mail:	
Date of Adjustments Budget	
MTREF:	2025
Budget Year:	2025/26
Does this municipality have Entities?	Yes
If YES: Identify type of report:	

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

Important documents which provide essential assistance

MFMA Budget Circulars	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

E n t i t i e s

Municipal annual budgets and MTREF & 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:

Technical enquiries to the MFMA Helpline at:
lgdataqueries@treasury.gov.za

Data submission enquiries:
Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Organisational Structure Votes | Complete Votes & Sub-Votes | Select Org. Structure

Organisational Structure Votes		Organisational Structure Sub-Votes	Display Sub-Votes
Vote 1 - Executive and Council	**Vote 1**	**Executive and Council**	
Vote 2 - Finance and Administration	1.1	Mayor and Council	1.1 - [Name of sub-vote]
Vote 3 - Internal Audit	1.2	Municipal Manager, Town Secretary and Chief Executive	
Vote 4 - Community and Social Services	1.3	[Name of sub-vote]	
Vote 5 - Sports and recreation	1.4	[Name of sub-vote]	
Vote 6 - Public safety	1.5	[Name of sub-vote]	
Vote 7 - [NAME OF VOTE 7]	1.6	[Name of sub-vote]	
Vote 8 - Health	1.7	[Name of sub-vote]	
Vote 9 - Planning and Development	1.8	[Name of sub-vote]	
Vote 10 - Road Transport	1.9	[Name of sub-vote]	
Vote 11 - Enviromental Protection	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 - [Name of sub-vote]
Vote 14 - Waste Water Management	2.2	Asset Management	
Vote 15 - Waste 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	3.1 - [Name of sub-vote]
	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	4.1 - [Name of sub-vote]
	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]	5.1 - [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]	6.1 - [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]	7.1 - [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]	8.1 - [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]	9.1 - [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]	10.1 - [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	11.1 - [Name of sub-vote]
	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	12.1 - [Name of sub-vote]
	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	13.1 - [Name of sub-vote]
	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	14.1 - [Name of sub-vote]
	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]	15.1 - [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]	

DC21 Ugu - Contact Information

A. GENERAL INFORMATION

Municipality	**DC21 Ugu**	Set name on 'Instructions' sheet
Grade	6	*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province	**KZN KWAZULU-NATAL**	
Web Address	www.ugu.gov.za	
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	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
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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 B1 Adjustments Budget Summary -

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	635 345	–	–	–	–	–	159 030	159 030	794 376	865 869	823 850
Investment revenue	13 607	–	–	–	–	–	(3 552)	(3 552)	10 055	10 507	10 770
Transfers recognised - operational	729 373	–	–	–	–	–	–	–	729 373	762 195	781 250
Other own revenue	91 468	–	–	–	–	–	232 015	232 015	323 483	169 632	176 064
Total Revenue (excluding capital transfers and contributions)	**1 469 793**	**–**	**–**	**–**	**–**	**–**	**387 493**	**387 493**	**1 857 287**	**1 808 204**	**1 791 933**
Employee costs	313 024	–	–	–	–	–	(352)	(352)	312 672	329 225	341 703
Remuneration of councillors	14 996	–	–	–	–	–	(1 520)	(1 520)	13 476	13 476	14 434
Depreciation & asset impairment	269 359	–	–	–	–	–	–	–	269 359	281 480	288 517
Finance charges	5 304	–	–	–	–	–	52	52	5 356	5 356	5 737
Inventory consumed and bulk purchases	67 534	–	–	–	–	–	(11 356)	(11 356)	56 177	58 683	60 173
Transfers and subsidies	8 000	–	–	–	–	–	(8 000)	(8 000)	–	–	–
Other expenditure	224 812	–	–	–	–	–	2 205	2 205	227 017	227 076	243 616
Total Expenditure	**903 028**	**–**	**–**	**–**	**–**	**–**	**(18 971)**	**(18 971)**	**884 057**	**915 295**	**954 179**
Surplus/(Deficit)	566 765	–	–	–	–	–	406 464	406 464	973 230	892 909	837 754
Transfers and subsidies - capital (monetary allocations)	373 245	–	–	–	–	–	36 111	36 111	409 356	390 041	399 792
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**940 010**	**–**	**–**	**–**	**–**	**–**	**442 575**	**442 575**	**1 382 585**	**1 282 949**	**1 237 546**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**940 010**	**–**	**–**	**–**	**–**	**–**	**442 575**	**442 575**	**1 382 585**	**1 282 949**	**1 237 546**
Capital expenditure & funds sources											
Capital expenditure	373 245	–	–	–	–	–	36 111	36 111	409 356	403 245	399 732
Transfers recognised - capital	373 245	–	–	–	–	–	36 111	36 111	409 356	403 245	399 732
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–	–	–
Total sources of capital funds	**373 245**	**–**	**–**	**–**	**–**	**–**	**36 111**	**36 111**	**409 356**	**403 245**	**399 732**
Financial position											
Total current assets	1 162 928	–	–	–	–	–	219 240	219 240	1 382 168	1 309 685	1 380 866
Total non current assets	3 840 285	–	–	–	–	–	(266 147)	(266 147)	3 574 138	3 557 185	3 789 610
Total current liabilities	556 485	–	–	–	–	–	(401 723)	(401 723)	154 761	144 987	151 298
Total non current liabilities	194 333	–	–	–	–	–	(194 333)	(194 333)	–	–	–
Community wealth/Equity	**4 261 040**	**–**	**–**	**–**	**–**	**–**	**540 505**	**540 505**	**4 801 545**	**4 701 909**	**4 899 679**
Cash flows											
Net cash from (used) operating	899 872	–	–	–	–	–	144 721	144 721	1 044 593	1 948 450	1 980 357
Net cash from (used) investing	(429 231)	–	–	–	–	–	(41 527)	(41 527)	(470 759)	(463 731)	(459 691)
Net cash from (used) financing	–	–	–	–	–	–	5 231	5 231	5 231	–	–
Cash/cash equivalents at the year end	**485 551**	**–**	**–**	**–**	**–**	**–**	**93 513**	**93 513**	**579 064**	**1 484 719**	**1 520 666**
Cash backing/surplus reconciliation											
Cash and investments available	579 168	–	–	–	–	–	248 185	248 185	827 353	1 101 369	1 143 365
Application of cash and investments	161 904	–	–	–	–	–	(354 549)	(354 549)	(192 645)	(26 366)	(34 951)
Balance - surplus (shortfall)	**417 264**	**–**	**–**	**–**	**–**	**–**	**602 733**	**602 733**	**1 019 997**	**1 127 735**	**1 178 316**
Asset Management											
Asset register summary (WDV)	3 829 123	–	–	–	–	–	(254 985)	(254 985)	3 574 138	3 557 185	3 789 610
Depreciation	240 934	–	–	–	–	–	–	–	240 934	251 776	258 071
Renewal and Upgrading of Existing Assets	136 541	–	–	–	–	–	11 203	11 203	147 744	141 634	151 707
Repairs and Maintenance	106 897	–	–	–	–	–	245 881	245 881	352 778	366 039	383 287
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	79 388	81 372
Revenue cost of free services provided	75 969	–	–	–	–	–	11 351	11 351	87 320	95 178	99 073
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

References

1. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
2. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have
3. Increases of funds approved under MFMA section 31
4. Adjustments approved in accordance with MFMA section 29
5. Adjustments to transfers from National or Provincial Government
6. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section
7. G = B + C + D + E + F
8. Adjusted Budget H = (A or A1/2 etc) + G

DC21 Ugu - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1, 4	Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
<u>**Revenue - Functional**</u>												
Governance and administration		**1 205 791**	**–**	**–**	**–**	**–**	**–**	**256 712**	**256 712**	**1 462 502**	**1 328 557**	**1 363 962**
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		1 205 791	–	–	–	–	–	256 712	256 712	1 462 502	1 328 557	1 363 962
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community and social services		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**1 902**	**–**	**–**	**–**	**–**	**–**	**1 751**	**1 751**	**3 653**	**3 818**	**3 913**
Planning and development		1 902	–	–	–	–	–	1 751	1 751	3 653	3 818	3 913
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**635 345**	**–**	**–**	**–**	**–**	**–**	**165 141**	**165 141**	**800 486**	**865 869**	**905 222**
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		496 566	–	–	–	–	–	112 872	112 872	609 439	657 627	687 220
Waste water management		138 779	–	–	–	–	–	52 269	52 269	191 048	208 242	218 002
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**	**–**	**–**
Total Revenue - Functional	2	**1 843 038**	**–**	**–**	**–**	**–**	**–**	**423 604**	**423 604**	**2 266 642**	**2 198 244**	**2 273 097**
<u>**Expenditure - Functional**</u>												
Governance and administration		**484 742**	**–**	**–**	**–**	**–**	**–**	**3 315**	**3 315**	**488 057**	**504 044**	**525 755**
Executive and council		48 491	–	–	–	–	–	(458)	(458)	48 033	49 755	52 095
Finance and administration		435 527	–	–	–	–	–	3 722	3 722	439 249	453 514	472 830
Internal audit		724	–	–	–	–	–	51	51	775	775	830
Community and public safety		**7 944**	**–**	**–**	**–**	**–**	**–**	**173**	**173**	**8 116**	**8 138**	**8 694**
Community and social services		7 338	–	–	–	–	–	393	393	7 732	7 753	8 281
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		605	–	–	–	–	–	(220)	(220)	385	385	412
Economic and environmental services		**45 963**	**–**	**–**	**–**	**–**	**–**	**(7 047)**	**(7 047)**	**38 916**	**45 791**	**47 563**
Planning and development		45 531	–	–	–	–	–	(7 047)	(7 047)	38 484	45 359	47 100
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		432	–	–	–	–	–	–	–	432	432	463
Trading services		**373 024**	**–**	**–**	**–**	**–**	**–**	**(24 056)**	**(24 056)**	**348 968**	**357 322**	**372 167**
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		230 811	–	–	–	–	–	(21 192)	(21 192)	209 619	211 837	221 434
Waste water management		142 213	–	–	–	–	–	(2 864)	(2 864)	139 348	145 485	150 733
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**	**–**	**–**
Total Expenditure - Functional	3	**911 672**	**–**	**–**	**–**	**–**	**–**	**(27 615)**	**(27 615)**	**884 057**	**915 295**	**954 179**
Surplus/ (Deficit) for the year		**931 366**	**–**	**–**	**–**	**–**	**–**	**451 219**	**451 219**	**1 382 585**	**1 282 949**	**1 318 918**

<u>*References*</u>

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 standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)

3. Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)

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

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

11. G = B + C + D + E + F

12. Adjusted Budget H = (A or A1/2 etc) + G

DC21 Ugu - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Municipal governance and administration		**1 205 791**	**–**	**–**	**–**	**–**	**–**	**256 712**	**256 712**	**1 462 502**	**1 328 557**	**1 363 962**
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Mayor and Council		–	–					–	–	–	–	–
Municipal Manager, Town Secretary and Chief		–	–					–	–	–	–	–
Finance and administration		1 205 791	–	–	–	–	–	256 712	256 712	1 462 502	1 328 557	1 363 962
Administrative and Corporate Support		493 440	–					34 040	34 040	527 479	511 933	526 922
Asset Management		–	–					–	–	–	–	–
Finance		712 351	–					222 672	222 672	935 023	816 625	837 040
Fleet Management		–	–					–	–	–	–	–
Human Resources		–	–					–	–	–	–	–
Information Technology		–	–					–	–	–	–	–
Legal Services		–	–					–	–	–	–	–
Marketing, Customer Relations, Publicity and Media		–	–					–	–	–	–	–
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		–	–					–	–	–	–	–
Vector Control		–	–					–	–	–	–	–
Chemical Safety		–	–					–	–	–	–	–

Economic and environmental services		**1 902**	**–**	**–**	**–**	**–**	**–**	**1 751**	**1 751**	**3 653**	**3 818**	**3 913**
Planning and development		**1 902**	**–**	**–**	**–**	**–**	**–**	**1 751**	**1 751**	**3 653**	**3 818**	**3 913**
Billboards		–	–					–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–					–	–	–	–	–
Central City Improvement District		–	–					–	–	–	–	–
Development Facilitation		–	–					–	–	–	–	–
Economic Development/Planning		1 902	–					1 751	1 751	3 653	3 818	3 913
Regional Planning and Development		–	–					–	–	–	–	–
Town Planning, Building Regulations and		–	–					–	–	–	–	–
Project Management Unit		–	–					–	–	–	–	–
Provincial Planning		–	–					–	–	–	–	–
Support to Local Municipalities		–	–					–	–	–	–	–
Road transport		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Public Transport		–	–					–	–	–	–	–
Road and Traffic Regulation		–	–					–	–	–	–	–
Roads		–	–					–	–	–	–	–
Taxi Ranks		–	–					–	–	–	–	–
Environmental protection		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biodiversity and Landscape		–	–					–	–	–	–	–
Coastal Protection		–	–					–	–	–	–	–
Indigenous Forests		–	–					–	–	–	–	–
Nature Conservation		–	–					–	–	–	–	–
Pollution Control		–	–					–	–	–	–	–
Soil Conservation		–	–					–	–	–	–	–
Trading services		**635 345**	**–**	**–**	**–**	**–**	**–**	**165 141**	**165 141**	**800 486**	**865 869**	**905 222**
Energy sources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Electricity		–	–					–	–	–	–	–
Street Lighting and Signal Systems		–	–					–	–	–	–	–
Nonelectric Energy		–	–					–	–	–	–	–
Water management		**496 566**	**–**	**–**	**–**	**–**	**–**	**112 872**	**112 872**	**609 439**	**657 627**	**687 220**
Water Treatment		–	–					–	–	–	–	–
Water Distribution		496 566	–					112 872	112 872	609 439	657 627	687 220
Water Storage		–	–					–	–	–	–	–
Waste water management		**138 779**	**–**	**–**	**–**	**–**	**–**	**52 269**	**52 269**	**191 048**	**208 242**	**218 002**
Public Toilets		–	–					–	–	–	–	–
Sewerage		138 779	–					52 269	52 269	191 048	208 242	218 002
Storm Water Management		–	–					–	–	–	–	–
Waste Water Treatment		–	–					–	–	–	–	–
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	**1 843 038**	**–**	**–**	**–**	**–**	**–**	**423 604**	**423 604**	**2 266 642**	**2 198 244**	**2 273 097**
Expenditure - Functional									–	–		
Municipal governance and administration		**484 742**	**–**	**–**	**–**	**–**	**–**	**3 315**	**3 315**	**488 057**	**504 044**	**525 755**
Executive and council		48 491	–	–	–	–	–	(458)	(458)	48 033	49 755	52 095
Mayor and Council		23 037	–					(471)	(471)	22 566	22 943	24 261
Municipal Manager, Town Secretary and Chief		25 454	–					13	13	25 467	26 811	27 834
Finance and administration		435 527	–	–	–	–	–	3 722	3 722	439 249	453 514	472 830
Administrative and Corporate Support		67 713	–					7	7	67 720	69 064	73 092
Asset Management		36 903	–					–	–	36 903	37 997	39 528
Finance		291 548	–					2 060	2 060	293 607	304 846	316 065
Fleet Management		19 648	–					–	–	19 648	20 156	21 255
Human Resources		8 644	–					–	–	8 644	8 644	9 259
Information Technology		9 200	–					1 800	1 800	11 000	11 081	11 783
Legal Services		1 440	–					(145)	(145)	1 295	1 295	1 387
Marketing, Customer Relations, Publicity and Media		–	–					–	–	–	–	–
Property Services		–	–					–	–	–	–	–
Risk Management		–	–					–	–	–	–	–
Security Services		–	–					–	–	–	–	–
Supply Chain Management		432	–					–	–	432	432	463
Valuation Service		–	–					–	–	–	–	–
Internal audit		724	–	–	–	–	–	51	51	775	775	830
Governance Function		724	–					51	51	775	775	830

Community and public safety	**7 944**	**–**	**–**	**–**	**–**	**–**	**173**	**173**	**8 116**	**8 138**	**8 694**
Community and social services	**7 338**	**–**	**–**	**–**	**–**	**–**	**393**	**393**	**7 732**	**7 753**	**8 281**
Aged Care	–	–					–	–	–	–	–
Agricultural	–	–					–	–	–	–	–
Animal Care and Diseases	–	–					–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums	313	–					(125)	(125)	188	188	201
Child Care Facilities	–	–					–	–	–	–	–
Community Halls and Facilities	–	–					–	–	–	–	–
Consumer Protection	–	–					–	–	–	–	–
Cultural Matters	–	–					–	–	–	–	–
Disaster Management	5 499	–					–	–	5 499	5 499	5 890
Education	324	–					156	156	480	502	514
Indigenous and Customary Law	–	–					–	–	–	–	–
Industrial Promotion	–	–					–	–	–	–	–
Language Policy	–	–					–	–	–	–	–
Libraries and Archives	–	–					–	–	–	–	–
Literacy Programmes	–	–					–	–	–	–	–
Media Services	–	–					–	–	–	–	–
Museums and Art Galleries	–	–					–	–	–	–	–
Population Development	1 202	–					362	362	1 564	1 564	1 676
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	**605**	**–**	**–**	**–**	**–**	**–**	**(220)**	**(220)**	**385**	**385**	**412**
Ambulance	–	–					–	–	–	–	–
Health Services	605	–					(220)	(220)	385	385	412
Laboratory Services	–	–					–	–	–	–	–
Food Control	–	–					–	–	–	–	–
Health Surveillance and Prevention of Communicable	–	–					–	–	–	–	–
Vector Control	–	–					–	–	–	–	–
Chemical Safety	–	–					–	–	–	–	–
Economic and environmental services	**45 963**	**–**	**–**	**–**	**–**	**–**	**(7 047)**	**(7 047)**	**38 916**	**45 791**	**47 563**
Planning and development	**45 531**	**–**	**–**	**–**	**–**	**–**	**(7 047)**	**(7 047)**	**38 484**	**45 359**	**47 100**
Billboards	–	–					–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)	272	–					900	900	1 172	1 224	1 260
Central City Improvement District	–	–					53	53	53	53	57
Development Facilitation	–	–					–	–	–	–	–
Economic Development/Planning	2 757	–					–	–	2 757	2 903	3 013
Regional Planning and Development	42 474	–					(8 000)	(8 000)	34 474	41 152	42 741
Town Planning, Building Regulations and Enforcement, and City Engineer	–	–					–	–	–	–	–
Project Management Unit	–	–					–	–	–	–	–
Provincial Planning	–	–					–	–	–	–	–
Support to Local Municipalities	28	–					–	–	28	28	30
Road transport	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Public Transport	–	–					–	–	–	–	–
Road and Traffic Regulation	–	–					–	–	–	–	–
Roads	–	–					–	–	–	–	–
Taxi Ranks	–	–					–	–	–	–	–
Environmental protection	**432**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**432**	**432**	**463**
Biodiversity and Landscape	–	–					–	–	–	–	–
Coastal Protection	–	–					–	–	–	–	–
Indigenous Forests	–	–					–	–	–	–	–
Nature Conservation	–	–					–	–	–	–	–
Pollution Control	432	–					–	–	432	432	463
Soil Conservation	–	–					–	–	–	–	–
Trading services	**373 024**	**–**	**–**	**–**	**–**	**–**	**(24 056)**	**(24 056)**	**348 968**	**357 322**	**372 167**
Energy sources	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Electricity	–	–					–	–	–	–	–
Street Lighting and Signal Systems	–	–					–	–	–	–	–
Nonelectric Energy	–	–					–	–	–	–	–
Water management	**230 811**	**–**	**–**	**–**	**–**	**–**	**(21 192)**	**(21 192)**	**209 619**	**211 837**	**221 434**
Water Treatment	106 828	–					(41 063)	(41 063)	65 765	62 956	65 712
Water Distribution	116 765	–					20 112	20 112	136 877	141 892	148 244
Water Storage	7 218	–					(241)	(241)	6 977	6 988	7 478

Waste water management		**142 213**	**–**	**–**	**–**	**–**	**–**	**(2 864)**	**(2 864)**	**139 348**	**145 485**	**150 733**
Public Toilets		231	–					–	–	231	244	253
Sewerage		74 955	–					(2 916)	(2 916)	72 039	74 608	77 162
Storm Water Management		–	–					–	–	–	–	–
Waste Water Treatment		67 027	–					52	52	67 078	70 633	73 317
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	**911 672**	**–**	**–**	**–**	**–**	**–**	**(27 615)**	**(27 615)**	**884 057**	**915 295**	**954 179**
Surplus/ (Deficit) for the year		**931 366**	**–**	**–**	**–**	**–**	**–**	**451 219**	**451 219**	**1 382 585**	**1 282 949**	**1 318 918**

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 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

DC21 Ugu - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		1 205 791	–	–	–	–	–	256 712	256 712	1 462 502	1 328 557	1 363 962
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		1 902	–	–	–	–	–	1 751	1 751	3 653	3 818	3 913
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		496 566	–	–	–	–	–	112 872	112 872	609 439	657 627	687 220
Vote 14 - Waste Water Management		138 779	–	–	–	–	–	52 269	52 269	191 048	208 242	218 002
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 843 038**	**–**	**–**	**–**	**–**	**–**	**423 604**	**423 604**	**2 266 642**	**2 198 244**	**2 273 097**
Expenditure by Vote	1											
Vote 1 - Executive and Council		48 491	–	–	–	–	–	(458)	(458)	48 033	49 755	52 095
Vote 2 - Finance and Administration		435 527	–	–	–	–	–	3 722	3 722	439 249	453 514	472 830
Vote 3 - Internal Audit		724	–	–	–	–	–	51	51	775	775	830
Vote 4 - Community and Social Services		7 338	–	–	–	–	–	393	393	7 732	7 753	8 281
Vote 5 - Sports and recreation		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public safety		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		605	–	–	–	–	–	(220)	(220)	385	385	412
Vote 9 - Planning and Development		45 531	–	–	–	–	–	(7 047)	(7 047)	38 484	45 359	47 100
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Enviromental Protection		432	–	–	–	–	–	–	–	432	432	463
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		230 811	–	–	–	–	–	(21 192)	(21 192)	209 619	211 837	221 434
Vote 14 - Waste Water Management		142 213	–	–	–	–	–	(2 864)	(2 864)	139 348	145 485	150 733
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**911 672**	**–**	**–**	**–**	**–**	**–**	**(27 615)**	**(27 615)**	**884 057**	**915 295**	**954 179**
Surplus/ (Deficit) for the year	2	**931 366**	**–**	**–**	**–**	**–**	**–**	**451 219**	**451 219**	**1 382 585**	**1 282 949**	**1 318 918**

References

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

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

check revenue	–	–	–	–	–	–	–	–	–	–	81 372
check expenditure	8 644	–	–	–	–	–	(8 644)	(8 644)	–	–	–

DC21 Ugu - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
1.1 - Mayor and Council		–	–					–	–	–	–	–
1.2 - Municipal Manager, Town Secretary and Chief Exe		–	–					–	–	–	–	–
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		**1 205 791**	–	–	–	–	–	**256 712**	256 712	1 462 502	**1 328 557**	**1 363 962**
2.1 - Administrative and Corporate Support		493 440	–					34 040	34 040	527 479	511 933	526 922
2.2 - Asset Management		–	–					–	–	–	–	–
2.3 - Finance		712 351	–					222 672	222 672	935 023	816 625	837 040
2.4 - Fleet Management		–	–					–	–	–	–	–
2.5 - Human Resources		–	–					–	–	–	–	–
2.6 - Information Technology		–	–					–	–	–	–	–
2.7 - Legal Services		–	–					–	–	–	–	–
2.8 - Marketing, Customer Relations, Publicity and Medi		–	–					–	–	–	–	–
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 Communica	–	–					–	–	–	–	–
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	**1 902**	–	–	–	–	–	**1 751**	1 751	3 653	**3 818**	**3 913**
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	1 902	–					1 751	1 751	3 653	3 818	3 913
9.6 - Regional Planning and Development	–	–					–	–	–	–	–
9.7 - Town Planning, Building Regulations and Enforcer	–	–					–	–	–	–	–
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	**496 566**	–	–	–	–	–	**112 872**	112 872	609 439	**657 627**	**687 220**
13.1 - Water Treatment	–	–					–	–	–	–	–
13.2 - Water Distribution	496 566	–					112 872	112 872	609 439	657 627	687 220
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		**138 779**	**–**	**–**	**–**	**–**	**–**	**52 269**	52 269	191 048	**208 242**	**218 002**
14.1 - Public Toilets		–	–					–	–	–	–	–
14.2 - Sewerage		138 779	–					52 269	52 269	191 048	208 242	218 002
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 Revenue by Vote	2	**1 843 038**	**–**	**–**	**–**	**–**	**–**	**423 604**	423 604	2 266 642	**2 198 244**	**2 273 097**
Expenditure by Vote	1											
Vote 1 - Executive and Council		**48 491**	**–**	**–**	**–**	**–**	**–**	**(458)**	(458)	48 033	**49 755**	**52 095**
1.1 - Mayor and Council		23 037	–					(471)	(471)	22 566	22 943	24 261
1.2 - Municipal Manager, Town Secretary and Chief Exe		25 454	–					13	13	25 467	26 811	27 834
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		**435 527**	**–**	**–**	**–**	**–**	**–**	**3 722**	3 722	439 249	**453 514**	**472 830**
2.1 - Administrative and Corporate Support		67 713	–					7	7	67 720	69 064	73 092
2.2 - Asset Management		36 903	–					–	–	36 903	37 997	39 528
2.3 - Finance		291 548	–					2 060	2 060	293 607	304 846	316 065
2.4 - Fleet Management		19 648	–					–	–	19 648	20 156	21 255
2.5 - Human Resources		8 644	–					–	–	8 644	8 644	9 259
2.6 - Information Technology		9 200	–					1 800	1 800	11 000	11 081	11 783
2.7 - Legal Services		1 440	–					(145)	(145)	1 295	1 295	1 387
2.8 - Marketing, Customer Relations, Publicity and Med		–	–					–	–	–	–	–
2.9 - Security Services		–	–					–	–	–	–	–
2.10 - Supply Chain Management		432	–					–	–	432	432	463
Vote 3 - Internal Audit		**724**	**–**	**–**	**–**	**–**	**–**	**51**	51	775	**775**	**830**
3.1 - Governance Function		724	–					51	51	775	775	830
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		**7 338**	**–**	**–**	**–**	**–**	**–**	**393**	393	7 732	**7 753**	**8 281**
4.1 - Aged Care		–	–					–	–	–	–	–
4.2 - [Name of sub-vote]		–	–					–	–	–	–	–
4.3 - [Name of sub-vote]		–	–					–	–	–	–	–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		313	–					(125)	(125)	188	188	201
4.5 - Child Care Facilities		–	–					–	–	–	–	–
4.6 - Community Halls and Facilities		–	–					–	–	–	–	–
4.7 - [Name of sub-vote]		–	–					–	–	–	–	–
4.8 - Population Development		1 202	–					362	362	1 564	1 564	1 676
4.9 - Disaster Management		5 499	–					–	–	5 499	5 499	5 890
4.10 - Education		324	–					156	156	480	502	514
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	**605**	**–**	**–**	**–**	**–**	**–**	**(220)**	(220)	385	**385**	**412**
8.1 - [Name of sub-vote]	–	–					–	–	–	–	–
8.2 - Health Services	605	–					(220)	(220)	385	385	412
8.3 - Laboratory Services	–	–					–	–	–	–	–
8.4 - [Name of sub-vote]	–	–					–	–	–	–	–
8.5 - Health Surveillance and Prevention of Communica	–	–					–	–	–	–	–
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	**45 531**	**–**	**–**	**–**	**–**	**–**	**(7 047)**	(7 047)	38 484	**45 359**	**47 100**
9.1 - [Name of sub-vote]	–	–					–	–	–	–	–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	272	–					900	900	1 172	1 224	1 260
9.3 - Central City Improvement District	–	–					53	53	53	53	57
9.4 - Development Facilitation	–	–					–	–	–	–	–
9.5 - Economic Development/Planning	2 757	–					–	–	2 757	2 903	3 013
9.6 - Regional Planning and Development	42 474	–					(8 000)	(8 000)	34 474	41 152	42 741
9.7 - Town Planning, Building Regulations and Enforcer	–	–					–	–	–	–	–
9.8 - Project Management Unit	–	–					–	–	–	–	–
9.9 - Provincial Planning	–	–					–	–	–	–	–
9.10 - Support to Local Municipalities	28	–					–	–	28	28	30
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	**432**	**–**	**–**	**–**	**–**	**–**	**–**	–	432	**432**	**463**
11.1 - Biodiversity and Landscape	–	–					–	–	–	–	–
11.2 - Coastal Protection	–	–					–	–	–	–	–
11.3 - Indigenous Forests	–	–					–	–	–	–	–
11.4 - [Name of sub-vote]	–	–					–	–	–	–	–
11.5 - Pollution Control	432	–					–	–	432	432	463
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		**230 811**	**–**	**–**	**–**	**–**	**–**	**(21 192)**	(21 192)	209 619	**211 837**	**221 434**
13.1 - Water Treatment		106 828	–					(41 063)	(41 063)	65 765	62 956	65 712
13.2 - Water Distribution		116 765	–					20 112	20 112	136 877	141 892	148 244
13.3 - Water Storage		7 218	–					(241)	(241)	6 977	6 988	7 478
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		**142 213**	**–**	**–**	**–**	**–**	**–**	**(2 864)**	(2 864)	139 348	**145 485**	**150 733**
14.1 - Public Toilets		231	–					–	–	231	244	253
14.2 - Sewerage		74 955	–					(2 916)	(2 916)	72 039	74 608	77 162
14.3 - [Name of sub-vote]		–	–					–	–	–	–	–
14.4 - Waste Water Treatment		67 027	–					52	52	67 078	70 633	73 317
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	**911 672**	**–**	**–**	**–**	**–**	**–**	**(27 615)**	(27 615)	884 057	**915 295**	**954 179**
Surplus/ (Deficit) for the year	2	**931 366**	**–**	**–**	**–**	**–**	**–**	**451 219**	451 219	1 382 585	**1 282 949**	**1 318 918**

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

DC21 Ugu - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water	2	496 566	–	–	–	–	–	106 761	106 761	603 328	657 627	605 848
Service charges - Waste Water Management	2	138 779	–	–	–	–	–	52 269	52 269	191 048	208 242	218 002
Service charges - Waste Management	2	–	–	–	–	–	–	–	–	–	–	–
Sale of Goods and Rendering of Services		3 114	–					2 221	2 221	5 335	5 575	5 714
Agency services		–	–					–	–	–	–	–
Interest		–	–					–	–	–	–	–
Interest earned from Receivables		83 863	–					7 592	7 592	91 455	87 637	92 019
Interest earned from Current and Non Current Assets		13 607	–					(3 552)	(3 552)	10 055	10 507	10 770
Dividends		–	–					–	–	–	–	–
Rent on Land		–	–					–	–	–	–	–
Rental from Fixed Assets		1 902	–					1 751	1 751	3 653	3 818	3 913
Licence and permits		–	–					–	–	–	–	–
Special rating levies		–	–					–	–	–	–	–
Operational Revenue		2 589	–					220 451	220 451	223 040	72 603	74 418
Non-Exchange Revenue												
Property rates	2	–	–	–	–	–	–	–	–	–	–	–
Surcharges and Taxes		–	–					–	–	–	–	–
Fines, penalties and forfeits		–	–					–	–	–	–	–
Licences or permits		–	–					–	–	–	–	–
Transfer and subsidies - Operational		729 373	–					–	–	729 373	762 195	781 250
Interest		–	–					–	–	–	–	–
Fuel Levy		–	–					–	–	–	–	–
Operational Revenue		–	–					–	–	–	–	–
Gains on disposal of Assets		–	–					–	–	–	–	–
Other Gains		–	–					–	–	–	–	–
Discontinued Operations		–	–					–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**1 469 793**	**–**	**–**	**–**	**–**	**–**	**387 493**	**387 493**	**1 857 287**	**1 808 204**	**1 791 933**
Expenditure By Type												
Employee related costs		313 024	–	–	–	–	–	(352)	(352)	312 672	329 225	341 703
Remuneration of councillors		14 996	–					(1 520)	(1 520)	13 476	13 476	14 434
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		67 534	–	–	–	–	–	(11 356)	(11 356)	56 177	58 683	60 173
Debt impairment		28 424	–					–	–	28 424	29 703	30 446
Depreciation and amortisation		240 934	–					–	–	240 934	251 776	258 071
Interest		5 304	–					52	52	5 356	5 356	5 737
Contracted services		126 582	–	–	–	–	–	1 194	1 194	127 777	127 826	136 865
Transfers and subsidies		8 000	–					(8 000)	(8 000)	–	–	–
Irrecoverable debts written off		4 732	–					1 188	1 188	5 920	5 920	6 341
Operational costs		93 497	–					(177)	(177)	93 320	93 329	100 409
Losses on disposal of Assets		–	–					–	–	–	–	–
Other Losses		–	–					–	–	–	–	–
Total Expenditure		**903 028**	**–**	**–**	**–**	**–**	**–**	**(18 971)**	**(18 971)**	**884 057**	**915 295**	**954 179**
Surplus/(Deficit)		**566 765**	**–**	**–**	**–**	**–**	**–**	**406 464**	**406 464**	**973 230**	**892 909**	**837 754**
Transfers and subsidies - capital (monetary allocations)		373 245	–					36 111	36 111	409 356	390 041	399 792
Transfers and subsidies - capital (in-kind - all)		–	–					–	–	–	–	–
Surplus/(Deficit) before taxation		**940 010**	**–**	**–**	**–**	**–**	**–**	**442 575**	442 575	1 382 585	**1 282 949**	**1 237 546**
Income Tax		–	–					–	–	–	–	–
Surplus/(Deficit) after taxation		**940 010**	**–**	**–**	**–**	**–**	**–**	**442 575**	**442 575**	**1 382 585**	**1 282 949**	**1 237 546**
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities		–	–					–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**940 010**	**–**	**–**	**–**	**–**	**–**	**442 575**	442 575	1 382 585	**1 282 949**	**1 237 546**
Share of Surplus/Deficit attributable to Associate												
Intercompany/Parent subsidiary transactions		–	–					–	–	–	–	–
Surplus/ (Deficit) for the year	1	**940 010**	**–**	**–**	**–**	**–**	**–**	**442 575**	**442 575**	**1 382 585**	**1 282 949**	**1 237 546**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

DC21 Ugu - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	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		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Single-year expenditure *to be adjusted*	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		181 289	–	–	–	–	–	13 629	13 629	194 918	188 807	170 102
Vote 14 - Waste Water Management		191 955	–	–	–	–	–	22 482	22 482	214 437	214 437	229 629
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**373 245**	**–**	**–**	**–**	**–**	**–**	**36 111**	**36 111**	**409 356**	**403 245**	**399 732**
Total Capital Expenditure - Vote		**373 245**	**–**	**–**	**–**	**–**	**–**	**36 111**	**36 111**	**409 356**	**403 245**	**399 732**
Capital Expenditure - Functional												
Governance and administration		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Executive and council		–	–					–	–	–	–	–
Finance and administration		–	–					–	–	–	–	–
Internal audit		–	–					–	–	–	–	–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community and social services		–	–					–	–	–	–	–
Sport and recreation		–	–					–	–	–	–	–
Public safety		–	–					–	–	–	–	–
Housing		–	–					–	–	–	–	–
Health		–	–					–	–	–	–	–
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Planning and development		–	–					–	–	–	–	–
Road transport		–	–					–	–	–	–	–
Environmental protection		–	–					–	–	–	–	–
Trading services		**373 245**	**–**	**–**	**–**	**–**	**–**	**36 111**	**36 111**	**409 356**	**403 245**	**399 732**
Energy sources		–	–					–	–	–	–	–
Water management		181 289	–					13 629	13 629	194 918	188 807	170 102
Waste water management		191 955	–					22 482	22 482	214 437	214 437	229 629
Waste management		–	–					–	–	–	–	–
Other		–	–					–	–	–	–	–
Total Capital Expenditure - Functional	3	**373 245**	**–**	**–**	**–**	**–**	**–**	**36 111**	**36 111**	**409 356**	**403 245**	**399 732**
Funded by:												
National Government		373 245	–					36 111	36 111	409 356	403 245	399 732
Provincial Government		–	–					–	–	–	–	–
District Municipality		–	–					–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–					–	–	–	–	–
Transfers recognised - capital	4	**373 245**	**–**	**–**	**–**	**–**	**–**	**36 111**	**36 111**	**409 356**	**403 245**	**399 732**
Borrowing		–	–					–	–	–	–	–
Internally generated funds		–	–					–	–	–	–	–
Total Capital Funding		**373 245**	**–**	**–**	**–**	**–**	**–**	**36 111**	**36 111**	**409 356**	**403 245**	**399 732**

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. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by standard classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

11. G = B + C + D + E + F

12. Adjusted Budget H = (A or A1/2 etc) + G

DC21 Ugu - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
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]									–	–		
Capital multi-year expenditure sub-total		–	–	–	–	–	–	–	–	–	–	–
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
1.1 - Mayor and Council		–	–					–	–	–	–	–
1.2 - Municipal Manager, Town Secretary and Chief Exe		–	–					–	–	–	–	–
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 Med		–	–					–	–	–	–	–
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 Communica	–	–					–	–	–	–	–
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 Enforcer	–	–					–	–	–	–	–
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		**181 289**	**–**	**–**	**–**	**–**	**–**	**13 629**	13 629	194 918	**188 807**	**170 102**
13.1 - Water Treatment		118 507	–					(42 183)	(42 183)	76 324	76 324	81 753
13.2 - Water Distribution		62 782	–					55 812	55 812	118 594	112 483	88 350
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		**191 955**	**–**	**–**	**–**	**–**	**–**	**22 482**	22 482	214 437	**214 437**	**229 629**
14.1 - Public Toilets		–	–					–	–	–	–	–
14.2 - Sewerage		87 640	–					25 826	25 826	113 466	113 466	121 476
14.3 - [Name of sub-vote]		–	–					–	–	–	–	–
14.4 - Waste Water Treatment		104 315	–					(3 343)	(3 343)	100 972	100 972	108 154
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]		–	–					–	–	–	–	–
Capital single-year expenditure sub-total		**373 245**	**–**	**–**	**–**	**–**	**–**	**36 111**	36 111	409 356	**403 245**	**399 732**
Total Capital Expenditure		**373 245**	**–**	**–**	**–**	**–**	**–**	**36 111**	36 111	409 356	**403 245**	**399 732**

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

DC21 Ugu - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2025/26 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2026/27 Adjusted Budget	Budget Year +2 2027/28 Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		579 168	–					248 185	248 185	827 353	1 101 369	1 143 365
Trade and other receivables from exchange transactions	1	527 080	–	–	–	–	–	(111 027)	(111 027)	416 054	51 125	54 280
Receivables from non-exchange transactions	1	9 470	–	–	–	–	–	(9 470)	(9 470)	–	–	–
Current portion of non-current receivables	2	66	–					(66)	(66)	–	–	–
Inventory		46 242	–	–	–	–	–	(13 025)	(13 025)	33 217	52 311	75 624
VAT		902	–					104 643	104 643	105 545	104 881	107 596
Other current assets		–	–					–	–	–	–	–
Total current assets		**1 162 928**	**–**	**–**	**–**	**–**	**–**	**219 240**	**219 240**	**1 382 168**	**1 309 685**	**1 380 866**
Non current assets												
Investments		–	–					–	–	–	–	–
Investment property		30 400	–					(30 400)	(30 400)	–	–	–
Property, plant and equipment	3	3 794 465	–	–	–	–	–	(220 217)	(220 217)	3 574 248	3 557 300	3 789 727
Biological assets		–	–					–	–	–	–	–
Living and non-living resources		–	–					–	–	–	–	–
Heritage assets		–	–					–	–	–	–	–
Intangible assets		4 258	–					(4 368)	(4 368)	(110)	(114)	(117)
Trade and other receivables from exchange transactions		–	–					–	–	–	–	–
Non-current receivables from non-exchange transactions		11 162	–					(11 162)	(11 162)	–	–	–
Other non-current assets		–	–					–	–	–	–	–
Total non current assets		**3 840 285**	**–**	**–**	**–**	**–**	**–**	**(266 147)**	**(266 147)**	**3 574 138**	**3 557 185**	**3 789 610**
TOTAL ASSETS		**5 003 213**	**–**	**–**	**–**	**–**	**–**	**(46 907)**	**(46 907)**	**4 956 306**	**4 866 871**	**5 170 475**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–					–	–	–	–	–
Financial liabilities		(5 231)	–	–	–	–	–	5 231	5 231	–	–	–
Consumer deposits		–	–					–	–	–	–	–
Trade and other payables from exchange transactions		470 115	–	–	–	–	–	(469 315)	(469 315)	800	2 807	2 908
Trade and other payables from non-exchange transactions		2 111	–	–	–	–	–	(2 111)	(2 111)	–	–	–
Provisions		(6 954)	–					6 954	6 954	–	–	–
VAT		96 443	–					57 518	57 518	153 961	142 180	148 390
Other current liabilities		–	–					–	–	–	–	–
Total current liabilities		**556 485**	**–**	**–**	**–**	**–**	**–**	**(401 723)**	**(401 723)**	**154 761**	**144 987**	**151 298**
Non current liabilities												
Borrowing	1	148 958	–	–	–	–	–	(148 958)	(148 958)	–	–	–
Provisions	1	–	–	–	–	–	–	–	–	–	–	–
Long term portion of trade payables		–	–					–	–	–	–	–
Other non-current liabilities		45 375	–					(45 375)	(45 375)	–	–	–
Total non current liabilities		**194 333**	**–**	**–**	**–**	**–**	**–**	**(194 333)**	**(194 333)**	**–**	**–**	**–**
TOTAL LIABILITIES		**750 817**	**–**	**–**	**–**	**–**	**–**	**(596 056)**	**(596 056)**	**154 761**	**144 987**	**151 298**
NET ASSETS	2	**4 252 396**	**–**	**–**	**–**	**–**	**–**	**549 149**	**549 149**	**4 801 545**	**4 721 883**	**5 019 177**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		4 261 040	–	–	–	–	–	540 505	540 505	4 801 545	4 701 909	4 899 679
Funds and Reserves		–	–	–	–	–	–	–	–		–	–
Other		–	–					–			–	–
TOTAL COMMUNITY WEALTH/EQUITY		**4 261 040**	**–**	**–**	**–**	**–**	**–**	**540 505**	**540 505**	**4 801 545**	**4 701 909**	**4 899 679**

References

1. Detail to be provided in Table SA3

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

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

DC21 Ugu - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		–	–					–	–	–	–	–
Service charges		448 560	–					114 254	114 254	562 813	1 005 273	1 050 766
Other revenue		5 165	–					(964)	(964)	4 201	4 390	4 500
Transfers and Subsidies - Operational	1	729 373	–					–	–	729 373	762 195	781 250
Transfers and Subsidies - Capital	1	373 245	–					36 111	36 111	409 356	390 041	399 792
Interest		13 607	–					(3 552)	(3 552)	10 055	10 507	10 770
Dividends		–	–					–	–	–	–	–
Payments												
Suppliers and employees		(656 721)	–					(9 128)	(9 128)	(665 850)	(218 600)	(260 984)
Finance charges		(5 356)	–					–	–	(5 356)	(5 356)	(5 737)
Transfers and Subsidies	1	(8 000)	–					8 000	8 000	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**899 872**	**–**	**–**	**–**	**–**	**–**	**144 721**	**144 721**	**1 044 593**	**1 948 450**	**1 980 357**
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		(429 231)	–					(41 527)	(41 527)	(470 759)	(463 731)	(459 691)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(429 231)**	**–**	**–**	**–**	**–**	**–**	**(41 527)**	**(41 527)**	**(470 759)**	**(463 731)**	**(459 691)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–					–	–	–	–	–
Borrowing long term/refinancing		–	–					–	–	–	–	–
Increase (decrease) in consumer deposits		–	–					–	–	–	–	–
Payments												
Repayment of borrowing		–	–					5 231	5 231	5 231	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**5 231**	**5 231**	**5 231**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**470 640**	**–**	**–**	**–**	**–**	**–**	**108 424**	**108 424**	**579 064**	**1 484 719**	**1 520 666**
Cash/cash equivalents at the year begin:	2	14 911	–					(14 911)	(14 911)	–	–	–
Cash/cash equivalents at the year end:	2	485 551	–	–	–	–	–	93 513	93 513	579 064	1 484 719	1 520 666

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1) + G

DC21 Ugu - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	485 551	–	–	–	–	–	93 513	93 513	579 064	1 484 719	1 520 666
Other current investments > 90 days		93 617	–	–	–	–	–	154 671	154 671	248 288	(383 350)	(377 301)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**579 168**	**–**	**–**	**–**	**–**	**–**	**248 185**	**248 185**	**827 353**	**1 101 369**	**1 143 365**
Applications of cash and investments												
Unspent conditional transfers		2 111	–	–	–	–	–	(2 111)	(2 111)	–	–	–
Unspent borrowing									–	–		
Statutory requirements		84 340	–					(47 125)	(47 125)	37 215	25 505	25 505
Other working capital requirements	2	82 407	–					(312 267)	(312 267)	(229 860)	(51 871)	(60 456)
Other provisions		(6 954)	–					6 954	6 954	–	–	–
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		**161 904**	**–**	**–**	**–**	**–**	**–**	**(354 549)**	**(354 549)**	**(192 645)**	**(26 366)**	**(34 951)**
Surplus(shortfall)		**417 264**	**–**	**–**	**–**	**–**	**–**	**602 733**	**602 733**	**1 019 997**	**1 127 735**	**1 178 316**

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position

2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1) + G

Other working capital requirements					
Debtors	387 708	–	230 661	54 679	63 364
Creditors due	470 115	–	800	2 807	2 908
Total	(82 407)	–	229 860	51 871	60 456
Debtors collection assumptions:					
Balance outstanding - debtors	547 777	–	416 054	51 125	54 280
Estimate of debtors collection rate	71%	0%	55%	107%	117%

DC21 Ugu - Table B9 Asset Management -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	**236 704**	**–**	**–**	**–**	**–**	**–**	**24 907**	**24 907**	**261 611**	**261 611**	**248 024**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		93 006	–	–	–	–	–	38 013	38 013	131 019	131 019	108 204
Sanitation Infrastructure		143 698	–	–	–	–	–	(13 106)	(13 106)	130 592	130 592	139 820
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		236 704	–	–	–	–	–	24 907	24 907	261 611	261 611	248 024
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets *to be adjusted*	2	**15 911**	**–**	**–**	**–**	**–**	**–**	**(7 038)**	**(7 038)**	**8 873**	**8 873**	**9 504**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		15 911	–	–	–	–	–	(7 038)	(7 038)	8 873	8 873	9 504
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		15 911	–	–	–	–	–	(7 038)	(7 038)	8 873	8 873	9 504
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–

Total Upgrading of Existing Assets ***to be adjusted***	2a	**120 630**	**–**	**–**	**–**	**–**	**–**	**18 241**	**18 241**	**138 871**	**132 760**	**142 203**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		32 500	–	–	–	–	–	35 696	35 696	68 196	68 196	73 047
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		88 130	–	–	–	–	–	(21 429)	(21 429)	66 700	60 589	64 899
Sanitation Infrastructure		–	–	–	–	–	–	3 975	3 975	3 975	3 975	4 257
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		120 630	–	–	–	–	–	18 241	18 241	138 871	132 760	142 203
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure ***to be adjusted***	4	373 245	–	–	–	–	–	36 111	36 111	409 356	403 245	399 732
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		32 500	–	–	–	–	–	35 696	35 696	68 196	68 196	73 047
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		197 047	–	–	–	–	–	9 546	9 546	206 593	200 482	182 607
Sanitation Infrastructure		143 698	–	–	–	–	–	(9 131)	(9 131)	134 567	134 567	144 078
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		373 245	–	–	–	–	–	36 111	36 111	409 356	403 245	399 732
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE ***to be adjusted***	4	**373 245**	**–**	**–**	**–**	**–**	**–**	**36 111**	**36 111**	**409 356**	**403 245**	**399 732**

ASSET REGISTER SUMMARY - PPE (WDV)	5	3 829 123	–	–	–	–	–	(254 985)	(254 985)	3 574 138	3 557 185	3 789 610
Roads Infrastructure		–	–					–	–	–	–	–
Storm water Infrastructure		32 500	–					35 696	35 696	68 196	68 196	73 047
Electrical Infrastructure		–	–					–	–	–	–	–
Water Supply Infrastructure		3 797 220	–					(253 248)	(253 248)	3 543 972	3 534 496	3 757 358
Sanitation Infrastructure		111 809	–					(2 666)	(2 666)	109 143	108 289	116 846
Solid Waste Infrastructure		–	–					–	–	–	–	–
Rail Infrastructure		–	–					–	–	–	–	–
Coastal Infrastructure		–	–					–	–	–	–	–
Information and Communication Infrastructure		–	–					–	–	–	–	–
Infrastructure		3 941 528	–	–	–	–	–	(220 217)	(220 217)	3 721 311	3 710 981	3 947 250
Community Assets		–	–					–	–	–	–	–
Heritage Assets		–	–					–	–	–	–	–
Investment properties		30 400	–					(30 400)	(30 400)	–	–	–
Other Assets		(82 575)	–					–	–	(82 575)	(86 291)	(88 448)
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		4 258	–					(4 368)	(4 368)	(110)	(114)	(117)
Computer Equipment		(4 381)	–					–	–	(4 381)	(4 578)	(4 692)
Furniture and Office Equipment		(55 640)	–					–	–	(55 640)	(58 143)	(59 597)
Machinery and Equipment		(88)	–					–	–	(88)	(92)	(94)
Transport Assets		(4 381)	–					–	–	(4 381)	(4 578)	(4 692)
Land		–	–					–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
Living Resources		–	–					–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**3 829 123**	**–**	**–**	**–**	**–**	**–**	**(254 985)**	**(254 985)**	**3 574 138**	**3 557 185**	**3 789 610**
EXPENDITURE OTHER ITEMS		347 831	–	–	–	–	–	245 881	245 881	593 712	617 816	641 357
Depreciation & asset impairment		240 934	–	–	–	–	–	–	–	240 934	251 776	258 071
Repairs and Maintenance by asset class	3	**106 897**	**–**	**–**	**–**	**–**	**–**	**245 881**	**245 881**	**352 778**	**366 039**	**383 287**
Roads Infrastructure		6 213	–	–	–	–	–	1 308	1 308	7 520	7 520	8 055
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		4 214	–	–	–	–	–	340	340	4 554	4 554	4 878
Water Supply Infrastructure		75 004	–	–	–	–	–	238 515	238 515	313 519	326 759	341 287
Sanitation Infrastructure		2 917	–	–	–	–	–	1 418	1 418	4 336	4 448	4 690
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	140	140	140	140	150
Infrastructure		88 348	–	–	–	–	–	241 721	241 721	330 069	343 421	359 060
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		756	–	–	–	–	–	–	–	756	756	810
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		756	–	–	–	–	–	–	–	756	756	810
Operational Buildings		7 343	–	–	–	–	–	–	–	7 343	7 343	7 866
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		7 343	–	–	–	–	–	–	–	7 343	7 343	7 866
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		3 412	–	–	–	–	–	–	–	3 412	3 322	3 558
Intangible Assets		3 412	–	–	–	–	–	–	–	3 412	3 322	3 558
Computer Equipment		76	–	–	–	–	–	1 891	1 891	1 966	1 966	2 106
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		1 812	–	–	–	–	–	–	–	1 812	1 812	1 940
Transport Assets		5 150	–	–	–	–	–	2 269	2 269	7 419	7 419	7 947
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**347 831**	**–**	**–**	**–**	**–**	**–**	**245 881**	**245 881**	**593 712**	**617 816**	**641 357**

Renewal and upgrading of Existing Assets as % of total capex		*36.6%*	*0.0%*							*36.1%*	*35.1%*	*38.0%*
Renewal and upgrading of Existing Assets as % of deprecn"		*56.7%*	*0.0%*							*61.3%*	*56.3%*	*58.8%*
R&M as a % of PPE		*2.8%*	*0.0%*							*9.9%*	*10.3%*	*10.1%*
Renewal and upgrading and R&M as a % of PPE		*6.4%*	*0.0%*							*14.0%*	*14.3%*	*14.1%*

References

1. Detail of new assets provided in Table SB18a

2. Detail of renewal of existing assets provided in Table SB18b

2a. Detail of upgrading of existing assets provided in Table SB18e

3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to Adjustments Budget Financial Position (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

–

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1) + G

DC21 Ugu - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Household service targets	1											
Water:												
Piped water inside dwelling									–	–		
Piped water inside yard (but not in dwelling)									–	–		
Using public tap (at least min.service level)	2								–	–		
Other water supply (at least min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	0							–	–	0	
Other water supply (< min.service level)	3,4	0							–	–	0	
No water supply		0							–	–	0	
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									–	–		
Flush toilet (with septic tank)									–	–		
Chemical toilet									–	–		
Pit toilet (ventilated)									–	–		
Other toilet provisions (> min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Bucket toilet									–	–		
Other toilet provisions (< min.service level)		0							–	–	0	
No toilet provisions		0							–	–	0	
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Energy:												
Electricity (at least min. service level)									–	–		
Electricity - prepaid (> min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Electricity (< min.service level)									–	–		
Electricity - prepaid (< min. service level)									–	–		
Other energy sources									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Refuse:												
Removed at least once a week (min.service)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Removed less frequently than once a week									–	–		
Using communal refuse dump									–	–		
Using own refuse dump									–	–		
Other rubbish disposal									–	–		
No rubbish disposal									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–	–	–
Informal Settlements												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	79 388	81 372
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total cost of FBS provided		–	–	–	–	–	–	–	–	–	79 388	81 372
Highest level of free service provided												
Property rates (R'000 value threshold)		–							–	–	–	
Water (kilolitres per household per month)									–	–		
Sanitation (kilolitres per household per month)									–	–		
Sanitation (Rand per household per month)									–	–		
Electricity (kw per household per month)									–	–		
Refuse (average litres per week)									–	–		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)									–	–		
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		–	–	–	–	–	–	–	–	–	–	–
Water (in excess of 6 kilolitres per indigent household per month)		59 375	–	–	–	–	–	10 128	10 128	69 503	75 758	79 167
Sanitation (in excess of free sanitation service to indigent households)		16 594	–	–	–	–	–	1 223	1 223	17 817	19 420	19 906
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates									–	–		
Housing - top structure subsidies	6								–	–		
Other									–	–		
Total revenue cost of subsidised services provided		75 969	–	–	–	–	–	**11 351**	**11 351**	**87 320**	**95 178**	**99 073**

References

1. Include services provided by another entity; e.g. Eskom

2. Stand distance > 200m from dwelling

3. Stand distance <= 200m from dwelling

4. Borehole, spring, rain-water tank etc.

5. Must agree to total number of households in municipal area

6. Include value of subsidy provided by municipality above provincial subsidy level

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

11. Adjustments to transfers from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1) + G

DC21 Ugu - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description R thousands	Ref	Budget Year 2025/26 Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Budget Year +1 2026/27 Adjusted Budget	Budget Year +2 2027/28 Adjusted Budget
REVENUE ITEMS												
Non-exchange revenue by source												
Property rates												
Total Property Rates		–	–					–	–	–	–	–
Less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		–	–					–	–	–	–	–
Net Property Rates		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Exchange revenue service charges												
Service charges - Electricity												
Total Service charges - Electricity		–	–					–	–	–	–	–
Less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***		–	–					–	–	–	–	–
Less Cost of Free Basis Services (50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - Electricity		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Service charges - Water												
Total Service charges - water		555 941	–					116 889	116 889	672 831	733 386	766 388
Less Revenue Foregone **(in excess of 6 kilolitres per indigent household per month)**		59 375	–					10 128	10 128	69 503	75 758	79 167
Less Cost of Free Basis Services ***(6 kilolitres per indigent household per month)***			–	–	–	–	–				79 388	81 372
Net Service charges - Water		**496 566**	**–**	**–**	**–**	**–**	**–**	**106 761**	**106 761**	**603 328**	**657 627**	**605 848**
Service charges - Waste Water Management												
Total Service charges - Waste Water Management		155 373	–					53 492	53 492	208 864	227 662	237 907
Less Revenue Foregone ***(in excess of free sanitation service to indigent households)***		16 594	–					1 223	1 223	17 817	19 420	19 906
Less Cost of Free Basis Services ***(free sanitation service to indigent households)***			–	–	–	–	–				–	–
Net Service charges - Waste Water Management		**138 779**	**–**	**–**	**–**	**–**	**–**	**52 269**	**52 269**	**191 048**	**208 242**	**218 002**
Service charges - Waste Management												
Total refuse removal revenue		–	–					–	–	–	–	–
Total landfill revenue		–	–					–	–	–	–	–
Less Revenue Foregone (in excess of one removal a week to indigent households)		–	–					–	–	–	–	–
Less Cost of Free Basis Services ***(removed once a week to indigent households)***		–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		156 017	–					(352)	(352)	155 666	163 898	170 095
Pension and UIF Contributions		49 478	–					–	–	49 478	52 099	54 078
Medical Aid Contributions		18 819	–					–	–	18 819	19 817	20 570
Overtime		8 375	–					–	–	8 375	8 819	9 154
Performance Bonus		9 173	–					–	–	9 173	9 659	10 026
Motor Vehicle Allowance		11 200	–					–	–	11 200	11 794	12 242
Cellphone Allowance		3 644	–					–	–	3 644	3 837	3 983
Housing Allowances		2 256	–					–	–	2 256	2 376	2 466
Other benefits and allowances		36 936	–					–	–	36 936	38 894	40 372
Payments in lieu of leave		7 450	–					–	–	7 450	7 845	8 143
Long service awards		2 641	–					–	–	2 641	2 781	2 886
Post-retirement benefit obligations	4	–	–					–	–	–	–	–
Entertainment		–	–					–	–	–	–	–
Scarcity		–	–					–	–	–	–	–
Acting and post related allowance		7 034	–					–	–	7 034	7 407	7 689
In kind benefits		–	–					–	–	–	–	–
sub-total		**313 024**	**–**	**–**	**–**	**–**	**–**	**(352)**	**(352)**	**312 672**	**329 225**	**341 703**
Less: Employees costs capitalised to PPE		–	–					–	–	–	–	–
Total Employee related costs	1	**313 024**	**–**	**–**	**–**	**–**	**–**	**(352)**	**(352)**	**312 672**	**329 225**	**341 703**
Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		240 825	–					–	–	240 825	251 662	257 953
Lease amortisation		110	–					–	–	110	114	117
Capital asset impairment		–	–					–	–	–	–	–
Total Depreciation and amortisation	1	**240 934**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**240 934**	**251 776**	**258 071**
Bulk purchases												
Electricity Bulk Purchases		–	–					–	–	–	–	–
Total bulk purchases	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transfers and grants												
Cash transfers and grants		–	–					–	–	–	–	–
Non-cash transfers and grants		8 000	8 000					(8 000)	(8 000)	–	–	–
Total transfers and grants		**8 000**	**8 000**	**–**	**–**	**–**	**–**	**(8 000)**	**(8 000)**	**–**	**–**	**–**
Contracted services												
Outsourced Services		31 629	–					1 092	1 092	32 721	32 742	35 048
Consultants and Professional Services		23 541	–					1 425	1 425	24 966	24 966	26 742
Contractors		71 413	–					(1 322)	(1 322)	70 090	70 118	75 075
Total contracted services		**126 582**	**–**	**–**	**–**	**–**	**–**	**1 194**	**1 194**	**127 777**	**127 826**	**136 865**
Operational Costs												
Collection costs		1 405	–					(352)	(352)	1 052	1 052	1 505
Contributions to 'other' provisions		–	–					–	–	–	–	–
Audit fees		–	–					–	–	–	–	–
Other Operational Costs		92 093	–					175	175	92 268	92 277	98 905
Total Other Operational Costs	1	**93 497**	**–**	**–**	**–**	**–**	**–**	**(177)**	**(177)**	**93 320**	**93 329**	**100 409**
Repairs and Maintenance by Expenditure Item	14											
Employee related costs		48 016	–					264 917	264 917	282 377	265 277	275 358
Inventory Consumed (Project Maintenance)		–	–					–	–	–	–	–
Contracted Services		56 234	–					27 625	27 625	83 859	83 859	89 823
Other Expenditure		2 647	–					14 256	14 256	16 903	(16 903)	(18 106)
Total Repairs and Maintenance Expenditure	15	**106 897**	**–**	**–**	**–**	**–**	**–**	**306 799**	**306 799**	**383 139**	**332 233**	**347 076**
Inventory Consumed												
Inventory Consumed - Water		67 534	–	–	–	–	–	(67 534)	(67 534)	–	–	–
Inventory Consumed - Other		–	–	–	–	–	–	56 177	56 177	56 177	58 683	60 173
Total Inventory Consumed & Other Material		67 534	–	–	–	–	–	(11 356)	(11 356)	56 177	58 683	60 173

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

4. Expenditure to meet any unfunded obligations

5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

7. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

8. Increases of funds approved under section 31 MFMA

9. Adjustments approved in accordance with section 29 MFMA

10. Adjustments to funding allocations from National or Provincial Government

11. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (sec

12. G = B + C + D + E + F

13. Adjusted Budget H = (A or A1) + G

14. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

15. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

DC21 Ugu - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Trade and other receivables from exchange transactions												
Electricity		–	–					–	–	–	–	–
Water		408 683	–					(144 899)	(144 899)	263 784	(6 808)	(7 293)
Waste		–	–					–	–	–	–	–
Waste Water		50 602	–					22 585	22 585	73 187	(22 333)	(22 891)
Other trade receivables from exchange transactions		96 220	–					11 287	11 287	107 507	109 970	114 910
Gross: Trade and other receivables from exchange transactions		**555 504**	-	-	-	-	-	**(111 027)**	**(111 027)**	**444 478**	**80 828**	**84 726**
Less: Impairment for debt	1	**(28 424)**	-	-	-	-	-	-	-	**(28 424)**	**(29 703)**	**(30 446)**
Impairment for Electricity		–	–					–	–	–	–	–
Impairment for Water		(28 424)	–					–	–	(28 424)	(29 703)	(30 446)
Impairment for Waste		–	–					–	–	–	–	–
Impairment for Waste Water		–	–					–	–	–	–	–
Impairment for other trade receivalbes from exchange transactions		–	–					–	–	–	–	–
Total net Trade and other receivables from Exchange Transactions		**527 080**	-	-	-	-	-	**(111 027)**	**(111 027)**	**416 054**	**51 125**	**54 280**
Receivables from non-exchange transactions												
Property rates		–	–					–	–	–	–	–
Less: Impairment of Property rates		–	–					–	–	–	–	–
Net Property rates		-	-	-	-	-	-	-	-	-	-	-
Other receivables from non-exchange transactions		9 470	–					(9 470)	(9 470)	–	–	–
Impairment for other receivalbes from non-exchange transactions		–	–					–	–	–	–	–
Net other receivables from non-exchange transactions		**9 470**	-	-	-	-	-	**(9 470)**	**(9 470)**	-	-	-
Total net Receivables from non-exchange transactions		**9 470**	-	-	-	-	-	**(9 470)**	**(9 470)**	-	-	-
Inventory												
Water												
Opening Balance		30 066	–					(29 284)	**(29 284)**	**782**	68 290	137 423
System Input Volume		**67 534**	–	–	–	–	–	**(26)**	**(26)**	**67 508**	**69 133**	**74 050**
Water Treatment Works		–	–					–	–	–	–	–
Bulk Purchases		67 534	–					(26)	(26)	67 508	69 133	74 050
Natural Sources		–	–					–	–	–	–	–
Authorised Consumption	12	**(67 534)**	–	–	–	–	–	**67 534**	**67 534**	–	–	–
Billed Authorised Consumption		**(67 534)**	–	–	–	–	–	**67 534**	**67 534**	–	–	–
Billed Metered Consumption		**(67 534)**	–	–	–	–	–	**67 534**	**67 534**	–	–	–
Free Basic Water		–	–					–	–	–	–	–
Subsidised Water		–	–					–	–	–	–	–
Revenue Water		(67 534)	–					67 534	67 534	–	–	–
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–					–	–	–	–	–
Subsidised Water		–	–					–	–	–	–	–
Revenue Water		–	–					–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption		–	–					–	–	–	–	–
Unbilled Unmetered Consumption		–	–					–	–	–	–	–
Water Losses		–	–	–	–	–	–	–	–	–	–	–
Apparent losses		–	–	–	–	–	–	–	–	–	–	–
Unauthorised Consumption		–	–					–	–	–	–	–
Customer Meter Inaccuracies		–	–					–	–	–	–	–
Real losses		–	–	–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains		–	–					–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–					–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter		–	–					–	–	–	–	–
Data Transfer and Management Errors		–	–					–	–	–	–	–
Unavoidable Annual Real Losses		–	–					–	–	–	–	–
Non-revenue Water		–	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–					–			–	–
Closing Balance Water		**30 066**	–	–	–	–	–	**38 224**	**38 224**	**68 290**	**137 423**	**211 474**
Agricultural												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing balance - Agricultural		–	–	–	–	–	–	–	–	–	–	–
Consumables												
Standard Rated												
Opening Balance		16 177	–					(3 716)	**(3 716)**	**12 461**	12 461	12 461
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing balance - Consumables Standard Rated		**16 177**	–	–	–	–	–	**(3 716)**	**(3 716)**	**12 461**	**12 461**	**12 461**
Zero Rated												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing balance - Consumables Zero Rated		–	–	–	–	–	–	–	–	–	–	–
Finished Goods												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing balance - Finished Goods		–	–	–	–	–	–	–	–	–	–	–
Materials and Supplies												
Opening Balance		–	–					–	–	–	(47 534)	(97 573)
Acquisitions		–	–					8 644	8 644	8 644	8 644	9 436
Issues	13	–	–					(56 177)	(56 177)	(56 177)	(58 683)	(60 173)
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing balance - Materials and Supplies		–	–	–	–	–	–	**(47 534)**	**(47 534)**	**(47 534)**	**(97 573)**	**(148 310)**
Work-in-progress												
Opening Balance		–	–					–	–	–	–	–
Materials		–	–					–	–	–	–	–
Transfers		–	–					–	–	–	–	–
Closing balance - Work-in-progress		–	–	–	–	–	–	–	–	–	–	–
Housing Stock												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Transfers		–	–					–	–	–	–	–
Sales		–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing Balance - Housing Stock		–	–	–	–	–	–	–	–	–	–	–
Land												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Sales		–	–					–	–	–	–	–
Adjustments		–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Transfers		–	–					–	–	–	–	–
Closing Balance - Land		–	–	–	–	–	–	–	–	–	–	–
Closing Balance - Inventory & Consumables		**46 242**	–	–	–	–	–	**(13 025)**	**(13 025)**	**33 217**	**52 311**	**75 624**
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		4 035 290	–					(220 217)	(220 217)	3 815 073	3 808 962	4 047 680
Leases recognised as PPE	2	–	–					–	–	–	–	–
Less: Accumulated depreciation		(240 825)	–					–	–	(240 825)	(251 662)	(257 953)
Total Property, plant & equipment	1	**3 794 465**	–	–	–	–	–	**(220 217)**	**(220 217)**	**3 574 248**	**3 557 300**	**3 789 727**
LIABILITIES												
Current liabilities - Financial liabilities												
Short term loans (other than bank overdraft)		–	–					–	–	–	–	–
Current portion of long-term liabilities		(5 231)	–					5 231	5 231	–	–	–
Total Current liabilities - Financial liabilities		**(5 231)**	–	–	–	–	–	**5 231**	**5 231**	–	–	–
Trade and other payables												
Trade and other payables from exchange transactions		470 115	–					(469 315)	(469 315)	800	2 807	2 908
Other trade payables from exchange transactions		–	–					–			–	–
Trade payables from Non-exchange transactions: Unspent conditional Gra		2 111	–					(2 111)	(2 111)	–	–	–
Trade payables from Non-exchange transactions: Other		–	–					–	–	–	–	–
VAT		96 443	–					57 518	57 518	153 961	142 180	148 390
Total Trade and other payables	1	**568 669**	–	–	–	–	–	**(413 908)**	**(413 908)**	**154 761**	**144 987**	**151 298**
Non current liabilities - Financial liabilities												
Borrowing	3	148 958	–					(148 958)	(148 958)	–	–	–
Other financial liabilities		–	–					–	–	–	–	–
Total Non current liabilities - Financial liabilities		**148 958**	–	–	–	–	–	**(148 958)**	**(148 958)**	–	–	–
Non current liabilities - Long Term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Elelctricty Bulk Purchases		–	–					–	–	–	–	–
Payables and Accruals - General		–	–					–	–	–	–	–
Water Bulk Purchases		–	–					–	–	–	–	–
Municipal Debt Relief		–	–					–	–	–	–	–
Total Non current liabilities - Long Term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Provisions - non current												
Retirement benefits		45 375	–					(45 375)	(45 375)	–	–	–
Refuse landfill site rehabilitation		–	–					–	–	–	–	–
Other		–	–					–	–	–	–	–
Total Provisions - non current		**45 375**	–	–	–	–	–	**(45 375)**	**(45 375)**	–	–	–
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		3 321 030	–					97 930	97 930	3 418 960	3 418 960	3 662 133
GRAP adjustments		–	–					–	–	–	–	–
Restated balance		3 321 030	–	–	–	–	–	97 930	97 930	3 418 960	3 418 960	3 662 133
Surplus/(Deficit)		940 010	–	–	–	–	–	442 575	442 575	1 382 585	1 282 949	1 237 546
Transfers to/from Reserves		–	–					–	–	–	–	–
Depreciation offsets		–	–					–	–	–	–	–
Other adjustments		–	–					–	–	–	–	–
Accumulated Surplus/(Deficit)	1	**4 261 040**	–	–	–	–	–	**540 505**	**540 505**	**4 801 545**	**4 701 909**	**4 899 679**
Reserves												
Housing Development Fund		–	–					–	–	–	–	–
Capital replacement		–	–					–	–	–	–	–
Self-insurance		–	–					–	–	–	–	–
Other reserves		–	–					–	–	–	–	–
Revaluation		–	–					–	–	–	–	–
Total Reserves	2	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**4 261 040**	–	–	–	–	–	**540 505**	**540 505**	**4 801 545**	**4 701 909**	**4 899 679**

References

1. Must reconcile with 'Financial Position' budget

2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases

3. Borrowing (original budget) must reconcile to Budget Table A16

4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget. ***Column D should be a complete Adjustment Budget which indicates that if some figures were not adjusted the original budg***

5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

6. Increases of funds approved under section 31 MFMA

7. Adjustments approved in accordance with section 29 MFMA

8. Adjustments to funding allocations from National or Provincial Government

9. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (sect

10. G = B + C + D + E + F

11. Adjusted Budget H = (A or A1) + G

check - -

12. Inventory Consumed - Water - included under "Other materials & inventory " on Table B4 - Detail to be submitted on Table SB1

13. Inventry Consumed Other materials - included under "Other materials & inventory " on Table B4 - Detail to be submitted on Table SB1

14. Inventory Transfers/Adjustments (Include under gains/losses on Table A4) - Note that the amount could be positive or negative - please capture according to the sign

15. Inventory Write-offs (Include under losses on Table A4) - capture Cr amounts

DC21 Ugu - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - vote name		(2 864)										
Function 1 - (name)		–										
Executive and council		–										
Good Governance		1 202 569							–	1 202 569	1 202 569	1 202 569
										–	–	–
Finance and administration										–	–	–
Financial Viability									–	–	–	–
										–	–	–
Internal audit										–	–	–
Good Governance										–	–	–
									–	–	–	–
Function 2 - (name)										–	–	–
Sub-function 1 - (name)										–	–	–
Insert measure/s description										–	–	–
									–	–	–	–
Sub-function 2 - (name)										–	–	–
Insert measure/s description									–	–	–	–
										–	–	–
Sub-function 3 - (name)									–	–	–	–
Insert measure/s description										–	–	–
									–	–	–	–
Vote 2 Community and public safety		9 543								9 543	9 543	9 543
Function 1 - (name)										–	–	–
Community and social services										–	–	–
Good Governance									–	–	–	–
										–	–	–
Sub-function 2 - (name)									–	–	–	–
Insert measure/s description										–	–	–
									–	–	–	–
Sub-function 3 - (name)										–	–	–
Insert measure/s description									–	–	–	–
										–	–	–
Function 2 - (name)										–	–	–
Sub-function 1 - (name)									–	–	–	–
Insert measure/s description										–	–	–
									–	–	–	–
Sub-function 2 - (name)										–	–	–
Insert measure/s description									–	–	–	–
										–	–	–
Sub-function 3 - (name)										–	–	–
Insert measure/s description										–	–	–
									–	–	–	–
Vote 3 Economic and environmental services		10 827								10 827	10 827	10 827
Function 1 - (name)									–	–	–	–
Planning and development										–	–	–
Local Economic Development										–	–	–
									–	–	–	–
Environmental protection										–	–	–
Environmental Services									–	–	–	–
										–	–	–
Sub-function 3 - (name)									–	–	–	–
Insert measure/s description										–	–	–
										–	–	–
Function 2 - (name)									–	–	–	–
Sub-function 1 - (name)										–	–	–
Insert measure/s description									–	–	–	–
Vote 4 Trading services		496 566							66 887	904 924	945 646	969 287
Function 1 - (name)										–	–	–
Water management									–	–	–	–
Sustainable Services		138 779								138 779	138 779	138 779
Insert measure/s description									–	–	–	–
And so on for the rest of the Votes									–	–	–	–

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include the estimated effect on the target of each component of an adjustment budget (B to G)

3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities

4. Total target adjustments G = B + C + D + E + F

5. Adjusted Budget H = (A or A1) + G

6. NOTE - include adjustment by 'exception' (only where amended)

DC21 Ugu - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Budget Year 2025/26			Budget Year +1 2026/27	Budget Year +2 2027/28
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				3.1%	0.0%	2.6%	3.2%	3.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities				209.0%	0.0%	893.1%	903.3%	912.7%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				209.0%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1.1	0.0	5.3	7.6	7.6
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				41.8%	0.0%	29.9%	11.5%	13.3%
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))								
Creditors to Cash and Investments					117.1%	0.0%	26.7%	9.8%	9.9%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Volume Losses (kW) non technical								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Volumes :System input	Bulk Purchase								
	Water treatment works								
	Natural sources								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				21.3%	0.0%	16.8%	18.2%	19.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				7.3%	0.0%	19.0%	20.2%	21.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				6.5%	0.0%	4.6%	4.9%	5.1%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				4948.2%	0.0%	6252.8%	5939.1%	5885.6%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				35.9%	0.0%	22.4%	2.8%	3.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

References

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

DC21 Ugu - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Budget Year 2025/26	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
[illegible]			[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Collection rates	7				[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		

Detail on the provision of municipal services for B10

Total municipal services	Ref.		2022/23	2023/24	2024/25	Budget Year 2025/26			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
		Water:	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Municipal in-house services	Ref.		2022/23	2023/24	2024/25	Budget Year 2025/26			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Municipal entity services	Ref.		2022/23	2023/24	2024/25	Budget Year 2025/26			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Services provided by 'external mechanisms'	Ref.		2022/23	2023/24	2024/25	Budget Year 2025/26			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Names of service providers		Household service targets (000)									
Names of service providers		Minimum Service Level and Above sub-total									
Names of service providers		Removed less frequently than once a week									
		Other rubbish disposal									

Detail of Free Basic Services (FBS) provided	Ref.		Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Electricity – List type of FBS service	Ref.	Location of households for each type of FBS											
		Informal settlements targeted for upgrading (R'000)											
		Living in informal backyard rental agreement (R'000)											
		Other (R'000)											
		Total cost of FBS - Electricity for informal settlements											
Water – List type of FBS service	Ref.	[illegible]	[illegible]						[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		Informal settlements (R'000)											
		Informal settlements targeted for upgrading (R'000)											
		Living in informal backyard rental agreement (R'000)											
		Other (R'000)											
		Total cost of FBS - Water for informal settlements											
Sanitation – List type of FBS service	Ref.	[illegible]	[illegible]						[illegible]	[illegible]	[illegible]		
		Informal settlements (R'000)											
		Informal settlements targeted for upgrading (R'000)											
		Living in informal backyard rental agreement (R'000)											
		Other (R'000)											
		Total cost of FBS - Sanitation for informal settlements											
Refuse Removal – List type of FBS service	Ref.	[illegible]											
		Informal settlements (R'000)											
		Informal settlements targeted for upgrading (R'000)											
		Living in informal backyard rental agreement (R'000)											
		Other (R'000)											
		Total cost of FBS - Refuse Removal for informal settlements											

References [illegible]

DC21 Ugu - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2022/23	2023/24	2024/25	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				485 551	–	579 064	1 484 719	1 520 666
Cash + investments at the yr end less applications - R'000	2	18(1)b				417 264	–	1 019 997	1 127 735	1 178 316
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				940 010	–	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-13.3%	-9.4%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	70.8%	0.0%	55.4%	107.0%	116.7%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	8	18(1)c;19				115.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							-87.7%	14.0%
Long term receivables % change - incr(decr)	12	18(1)a							250.7%	3.6%
R&M % of Property Plant & Equipment	13	20(1)(vi)				2.8%	0.0%	9.9%	10.3%	10.1%
Asset renewal % of capital budget	14	20(1)(vi)				4.3%	0.0%	2.2%	2.2%	2.4%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in doubtful debt provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

DC21 Ugu - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 7	Multi-year capital 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		729 373	–	–	–	–	–	729 373	762 195	781 250
EPWP Incentive	–	3 222	–	–		–		3 222	3 367	3 451
Finance Management	–	2 000	–	–		–		2 000	2 090	2 142
Local Government Equitable Share	–	706 648	–	–		–		706 648	738 447	756 908
Municipal Infrastructure Grant	–	14 381	–	–		–		14 381	15 028	15 404
Rural Road Asset Management Systems Grant	–	3 122	–	–		–		3 122	3 262	3 344
Provincial Government:		–	–	–	–	–	–	–	–	–
	–									
	4									
	5									
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	6	729 373	–	–	–	–	–	729 373	762 195	781 250
Capital Transfers and Grants										
National Government:		–	–	–	409 356	–	409 356	409 356	390 041	399 792
Municipal Infrastructure Grant (MIG)	–	–	–	–	273 245	–	273 245	273 245	285 541	292 679
Municipal Disaster Recovery Grant	–	–	–	–	30 000	–	30 000	30 000	–	–
Regional Bulk Infrastructure	–	–	–	–	6 111	–	6 111	6 111	–	–
Water Services Infrastructure Grant	–	–	–	–	100 000	–	100 000	100 000	104 500	107 113
Provincial Government:		–	–	–	–	–	–	–	–	–
		–	–							
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Capital Transfers and Grants	6	–	–	–	409 356	–	409 356	409 356	390 041	399 792
TOTAL RECEIPTS OF TRANSFERS & GRANTS		729 373	–	–	409 356	–	409 356	1 138 729	1 152 236	1 181 042

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. Amounts actually **RECEIVED** ; not revenue earned (the objective is to confirm grants allocated)*

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality

5. Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)

6. Total Grant Receipts original budget must reconcile to budget supporting table A18

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Increases of funds approved under section 31 MFMA

9. Adjustments to funding allocations from National or Provincial Government

10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approve

11. E = B + C + D

12. Adjusted Budget F = (A or A1) + E

DC21 Ugu - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		**719 314**	**–**	**–**	**270**	**–**	**270**	**719 584**	**762 195**	**781 250**
Expanded Public Works Programme Integrated Grant	–	3 025	–	–	197		197	3 222	3 367	3 451
Local Government Financial Management Grant	–	1 971	–	–	29		29	2 000	2 090	2 142
Municipal Infrastructure Grant	–	14 381	–	–	–		–	14 381	15 028	15 404
Rural Road Asset Management Systems Grant	–	3 078	–	–	44		44	3 122	3 262	3 344
Equitable Share	–	696 859						696 859	738 447	756 908
Provincial Government:		–	–	–	–	–	–	–	–	–
	–									
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
	–									
	–									
Total operating expenditure of Transfers and Grants:		**719 314**	**–**	**–**	**270**	**–**	**270**	**719 584**	**762 195**	**781 250**
Capital expenditure of Transfers and Grants										
National Government:		**–**	**–**	**–**	**409 356**	**–**	**409 356**	**409 356**	**390 041**	**399 792**
Municipal Disaster Recovery Grant	–	–	–	–	30 000	–	30 000	30 000	–	–
Municipal Infrastructure Grant	–	–	–	–	273 245	–	273 245	273 245	285 541	292 679
Regional Bulk Infrastructure Grant	–	–	–	–	6 111	–	6 111	6 111	–	–
Water Services Infrastructure Grant	–	–	–	–	100 000	–	100 000	100 000	104 500	107 113
							–	–		
Provincial Government:		–	–	–	–	–	–	–	–	–
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		**–**	**–**	**–**	**409 356**	**–**	**409 356**	**409 356**	**390 041**	**399 792**
Total capital expenditure of Transfers and Grants		**719 314**	**–**	**–**	**409 625**	**–**	**409 625**	**1 128 940**	**1 152 236**	**1 181 042**

References

1. Transfers/Grant expenditure must be separately listed for each allocation received

2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

3. Increases of funds approved under section 31 MFMA

4. Adjustments to funding allocations from National or Provincial Government

5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the

6. E = B + C + D

7. Adjusted Budget F = (A or A1) + E

DC21 Ugu - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		729 373	–	–	–	–	–	729 373	762 195	781 250
Repayment of grants										
Conditions met - transferred to revenue		**10 059**	**–**	**–**	**(270)**	**–**	**(270)**	**9 789**	**–**	**–**
Conditions still to be met - transferred to liabilities		719 314	–	–	270	–	270	719 584	762 195	781 250
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		**10 059**	**–**	**–**	**(270)**	**–**	**(270)**	**9 789**	**–**	**–**
Total operating transfers and grants - CTBM	2	**719 314**	**–**	**–**	**270**	**–**	**270**	**719 584**	**762 195**	**781 250**
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	409 356	–	409 356	409 356	390 041	399 792
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–		–	409 356	–	409 356	409 356	390 041	399 792
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total capital transfers and grants - CTBM		**–**	**–**	**–**	**409 356**	**–**	**409 356**	**409 356**	**390 041**	**399 792**
TOTAL TRANSFERS AND GRANTS REVENUE		**10 059**	**–**	**–**	**(270)**	**–**	**(270)**	**9 789**	**–**	**–**
TOTAL TRANSFERS AND GRANTS - CTBM		**719 314**	**–**	**–**	**409 625**	**–**	**409 625**	**1 128 940**	**1 152 236**	**1 181 042**

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4

2. CTBM = conditions to be met

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Increases of funds approved under section 31 MFMA

5. Adjustments to funding allocations from National or Provincial Government

5. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (sect

6. E = B + C + D

7. Adjusted Budget F = (A or A1) + E

DC21 Ugu - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash transfers to other municipalities												
[insert description]	1	–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO MUNICIPALITIES:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cash transfers to Entities/Other External Mechanisms												
[insert description]	2	8 000	–					(8 000)	(8 000)	–	–	–
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO ENTITIES/EMs'		**8 000**	**–**	**–**	**–**	**–**	**–**	**(8 000)**	**(8 000)**	**–**	**–**	**–**
Cash transfers to other Organs of State												
[insert description]	3	–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cash transfers to other Organisations												
[insert description]	4	–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Groups of Individuals												
[insert description]		–	–					–	–	–	–	–
[insert description]												
[insert description]												
Total Non-Cash Grants To Groups Of Individuals:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL CASH TRANSFERS	5	**8 000**	**–**	**–**	**–**	**–**	**–**	**(8 000)**	**(8 000)**	**–**	**–**	**–**
Non-cash transfers to other municipalities												
[insert description]	1	–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO MUNICIPALITIES:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Non-cash transfers to Entities/Other External Mechanisms												
[insert description]	2	–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO ENTITIES/EMs'		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Non-cash transfers to other Organs of State												
[insert description]	3	–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Non-cash transfers to other Organisations												
[insert description]	4	–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL NON-CASH TRANSFERS	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS		**8 000**	**–**	**–**	**–**	**–**	**–**	**(8 000)**	**(8 000)**	**–**	**–**	**–**

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State; e.g. Eskom
4. Insert description of each 'other' organisation
5. All descriptions should separate allocations for 'capital purposes' and 'operating purposes'
6. Only complete if a previous adjusted budget has been approved in
7. Additional cash-backed accumulated funds/unspent funds (section
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (sec

12. G = B + C + D + E + F
13. Adjusted Budget H = (A or A1) + G

DC21 Ugu - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration R thousands	Ref	Budget Year 2025/26 Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	% change
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		11 349	–					(1 520)	(1 520)	9 829	-13.4%
Pension and UIF Contributions		338	–					–	–	338	0.0%
Medical Aid Contributions		125	–					–	–	125	0.0%
Motor Vehicle Allowance		–	–					–	–	–	
Cellphone Allowance		381	–					–	–	381	
Housing Allowances		–	–					–	–	–	
Other benefits and allowances		2 803	–					–	–	2 803	
Sub Total - Councillors		**14 996**	**–**	**–**	**–**	**–**	**–**	**(1 520)**	**(1 520)**	**13 476**	**-10.1%**
% increase			**(0)**							**(0)**	
Senior Managers of the Municipality											
Basic Salaries and Wages		4 668	–					–	–	4 668	0.0%
Pension and UIF Contributions		131	–					–	–	131	0.0%
Medical Aid Contributions		14	–					–	–	14	0.0%
Overtime		–	–					–	–	–	
Performance Bonus		–	–					–	–	–	
Motor Vehicle Allowance		669	–					–	–	669	0.0%
Cellphone Allowance		165	–					–	–	165	0.0%
Housing Allowances		129	–					–	–	129	
Other benefits and allowances		–	–					–	–	–	
Payments in lieu of leave		–	–					–	–	–	
Long service awards		–	–					–	–	–	
Post-retirement benefit obligations	5	–	–					–	–	–	
Entertainment		–	–					–	–	–	
Scarcity		–	–					–	–	–	
Acting and post related allowance		–	–					–	–	–	
In kind benefits		–	–					–	–	–	
Sub Total - Senior Managers of Municipality		**5 776**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**5 776**	**0.0%**
% increase			**(0)**							**–**	
Other Municipal Staff											
Basic Salaries and Wages		151 350	–					(352)	(352)	150 998	-0.2%
Pension and UIF Contributions		49 347	–					–	–	49 347	0.0%
Medical Aid Contributions		18 805	–					–	–	18 805	0.0%
Overtime		8 375	–					–	–	8 375	0.0%
Performance Bonus		9 173	–					–	–	9 173	
Motor Vehicle Allowance		10 532	–					–	–	10 532	0.0%
Cellphone Allowance		3 479	–					–	–	3 479	0.0%
Housing Allowances		2 127	–					–	–	2 127	
Other benefits and allowances		36 936	–					–	–	36 936	
Payments in lieu of leave		7 450	–					–	–	7 450	0.0%
Long service awards		2 641	–					–	–	2 641	0.0%
Post-retirement benefit obligations	5	–	–					–	–	–	
Entertainment		–	–					–	–	–	
Scarcity		–	–					–	–	–	
Acting and post related allowance		7 034	–					–	–	7 034	
In kind benefits		–	–					–	–	–	
Sub Total - Other Municipal Staff		**307 248**	**–**	**–**	**–**	**–**	**–**	**(352)**	**(352)**	**306 896**	**-0.1%**
% increase											
Total Parent Municipality		**328 020**	**–**	**–**	**–**	**–**	**–**	**(1 872)**	**(1 872)**	**326 148**	**-0.6%**
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	5								–	–	
Entertainment									–	–	
Scarcity									–	–	
Acting and post related allowance									–	–	
In kind benefits									–	–	
Sub Total - Board Members of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
% increase											
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	5								–	–	
Entertainment									–	–	
Scarcity									–	–	
Acting and post related allowance									–	–	
In kind benefits									–	–	
Sub Total - Senior Managers of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
% increase											
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	5								–	–	
Entertainment									–	–	
Scarcity									–	–	
Acting and post related allowance									–	–	
In kind benefits									–	–	
Sub Total - Other Staff of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
% increase											
Total Municipal Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
TOTAL SALARY, ALLOWANCES & BENEFITS		**328 020**	**–**	**–**	**–**	**–**	**–**	**(1 872)**	**(1 872)**	**326 148**	**-0.6%**
% increase											
TOTAL MANAGERS AND STAFF		**313 024**	**–**	**–**	**–**	**–**	**–**	**(352)**	**(352)**	**312 672**	**-0.1%**

References

1. Include 'Loans and advances' where applicable if any reportable amounts only 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. Must agree to the sub-total appearing on Table C1 (Employee costs)

5. Includes pension payments and employer contributions to medical aid

Column Definitions:

A. The original budget approved by council for the current year

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

7. Increases of funds approved under section 31 MFMA

8. Adjustments approved in accordance with section 29 MFMA

9. Adjustments caused by changes in funding allocations from National or Provincial Government

10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (sec

11. G = B + C + D + E + F

12. Adjusted Budget H = (A or A1) + G

DC21 Ugu - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		356 418	63 989	55 186	136 477	22 475	343 777	121 875	121 875	121 875	121 875	121 875	(125 195)	1 462 502	1 328 557	1 363 962
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		54	276	428	832	6	22	304	304	304	304	304	512	3 653	3 818	3 913
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Enviromental Protection		–	675	–	5	177	–	–	–	–	–	–	(858)	–	–	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		21 275	33 444	29 323	22 024	25 630	32 319	50 787	50 787	50 787	50 787	50 787	191 490	609 439	657 627	687 220
Vote 14 - Waste Water Management		11 973	13 331	13 124	11 766	11 256	13 816	15 921	15 921	15 921	15 921	15 921	36 178	191 048	208 242	218 002
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**389 721**	**111 715**	**98 060**	**171 106**	**59 545**	**389 934**	**188 887**	**188 887**	**188 887**	**188 887**	**188 887**	**102 127**	**2 266 642**	**2 198 244**	**2 273 097**
Expenditure by Vote																
Vote 1 - Executive and Council		7 349	12 842	7 639	7 519	8 291	7 169	4 003	4 003	4 003	4 003	4 003	(22 789)	48 033	49 755	52 095
Vote 2 - Finance and Administration		35 327	47 426	39 447	40 567	42 724	35 798	36 604	36 604	36 604	36 604	36 604	14 940	439 249	453 514	472 830
Vote 3 - Internal Audit		65	3 219	65	65	65	65	65	65	65	65	65	(3 090)	775	775	830
Vote 4 - Community and Social Services		644	7	13	263	894	2 252	644	644	644	644	644	437	7 732	7 753	8 281
Vote 5 - Sports and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		3	1	35	32	1	22	32	32	32	32	32	129	385	385	412
Vote 9 - Planning and Development		4 347	3 640	2 552	3 436	3 319	2 771	3 207	3 207	3 207	3 207	3 207	2 383	38 484	45 359	47 100
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Enviromental Protection		36	577	36	4	161	36	36	36	36	36	36	(598)	432	432	463
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		59 563	94 454	72 573	82 143	91 209	82 315	17 468	17 468	17 468	17 468	17 468	(359 979)	209 619	211 837	221 434
Vote 14 - Waste Water Management		8 431	11 871	8 437	9 204	10 276	10 453	11 612	11 612	11 612	11 612	11 612	22 615	139 348	145 485	150 733
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**115 765**	**174 036**	**130 797**	**143 233**	**156 940**	**140 881**	**73 671**	**73 671**	**73 671**	**73 671**	**73 671**	**(345 951)**	**884 057**	**915 295**	**954 179**
Surplus/ (Deficit)		**273 956**	**(62 321)**	**(32 737)**	**27 873**	**(97 395)**	**249 053**	**115 215**	**115 215**	**115 215**	**115 215**	**115 215**	**448 079**	**1 382 585**	**1 282 949**	**1 318 918**

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

DC21 Ugu - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Revenue - Functional</u>																
Governance and administration		**356 418**	**63 989**	**55 186**	**136 477**	**22 475**	**343 777**	**121 875**	**121 875**	**121 875**	**121 875**	**121 875**	**(125 195)**	**1 462 502**	**1 328 557**	**1 363 962**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		356 418	63 989	55 186	136 477	22 475	343 777	121 875	121 875	121 875	121 875	121 875	(125 195)	1 462 502	1 328 557	1 363 962
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**54**	**952**	**428**	**838**	**183**	**22**	**304**	**304**	**304**	**304**	**304**	**(346)**	**3 653**	**3 818**	**3 913**
Planning and development		54	276	428	832	6	22	304	304	304	304	304	512	3 653	3 818	3 913
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	675	–	5	177	–	–	–	–	–	–	(858)	–	–	–
Trading services		**33 249**	**46 775**	**42 447**	**33 790**	**36 886**	**46 135**	**66 707**	**66 707**	**66 707**	**66 707**	**66 707**	**227 668**	**800 486**	**865 869**	**905 222**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		21 275	33 444	29 323	22 024	25 630	32 319	50 787	50 787	50 787	50 787	50 787	191 490	609 439	657 627	687 220
Waste water management		11 973	13 331	13 124	11 766	11 256	13 816	15 921	15 921	15 921	15 921	15 921	36 178	191 048	208 242	218 002
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		**389 721**	**111 715**	**98 060**	**171 106**	**59 545**	**389 934**	**188 887**	**188 887**	**188 887**	**188 887**	**188 887**	**102 127**	**2 266 642**	**2 198 244**	**2 273 097**
<u>Expenditure - Functional</u>																
Governance and administration		**42 740**	**63 486**	**47 151**	**48 150**	**51 079**	**43 031**	**40 671**	**40 671**	**40 671**	**40 671**	**40 671**	**(10 938)**	**488 057**	**504 044**	**525 755**
Executive and council		7 349	12 842	7 639	7 519	8 291	7 169	4 003	4 003	4 003	4 003	4 003	(22 789)	48 033	49 755	52 095
Finance and administration		35 327	47 426	39 447	40 567	42 724	35 798	36 604	36 604	36 604	36 604	36 604	14 940	439 249	453 514	472 830
Internal audit		65	3 219	65	65	65	65	65	65	65	65	65	(3 090)	775	775	830
Community and public safety		**648**	**8**	**48**	**295**	**895**	**2 274**	**676**	**676**	**676**	**676**	**676**	**566**	**8 116**	**8 138**	**8 694**
Community and social services		644	7	13	263	894	2 252	644	644	644	644	644	437	7 732	7 753	8 281
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		3	1	35	32	1	22	32	32	32	32	32	129	385	385	412
Economic and environmental services		**4 383**	**4 217**	**2 588**	**3 440**	**3 480**	**2 807**	**3 243**	**3 243**	**3 243**	**3 243**	**3 243**	**1 785**	**38 916**	**45 791**	**47 563**
Planning and development		4 347	3 640	2 552	3 436	3 319	2 771	3 207	3 207	3 207	3 207	3 207	2 383	38 484	45 359	47 100
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		36	577	36	4	161	36	36	36	36	36	36	(598)	432	432	463
Trading services		**67 994**	**106 325**	**81 010**	**91 347**	**101 485**	**92 768**	**29 081**	**29 081**	**29 081**	**29 081**	**29 081**	**(337 365)**	**348 968**	**357 322**	**372 167**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		59 563	94 454	72 573	82 143	91 209	82 315	17 468	17 468	17 468	17 468	17 468	(359 979)	209 619	211 837	221 434
Waste water management		8 431	11 871	8 437	9 204	10 276	10 453	11 612	11 612	11 612	11 612	11 612	22 615	139 348	145 485	150 733
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		**115 765**	**174 036**	**130 797**	**143 233**	**156 940**	**140 881**	**73 671**	**73 671**	**73 671**	**73 671**	**73 671**	**(345 951)**	**884 057**	**915 295**	**954 179**
Surplus/ (Deficit) 1.		**273 956**	**(62 321)**	**(32 737)**	**27 873**	**(97 395)**	**249 053**	**115 215**	**115 215**	**115 215**	**115 215**	**115 215**	**448 079**	**1 382 585**	**1 282 949**	**1 318 918**

<u>References</u>

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

DC21 Ugu - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		–	–	–	348	–	–	–	–	–	–	–	(348)	–	–	–
Service charges - Water		28 971	49 136	42 325	32 828	34 619	40 032	50 277	50 277	50 277	50 277	50 277	124 031	603 328	657 627	605 848
Service charges - Waste Water Management		12 037	17 926	13 120	12 274	11 436	13 869	15 921	15 921	15 921	15 921	15 921	30 783	191 048	208 242	218 002
Service charges - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sale of Goods and Rendering of Services		221	313	171	211	278	196	445	445	445	445	445		5 335	5 575	5 714
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		8 062	7 627	7 602	7 356	7 543	7 524	7 621	7 621	7 621	7 621	7 621	7 635	91 455	87 637	92 019
Interest earned from Current and Non Current Assets		157	1 661	570	1 029	240	373	838	838	838	838	838	1 836	10 055	10 507	10 770
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		304	1 658	68	101	304	304	304	304	304	304	304	(609)	3 653	3 818	3 913
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		217	7	257	56 744	796	922	18 587	18 587	18 587	18 587	18 587	71 163	223 040	72 603	74 418
Non-Exchange Revenue																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		294 437	1 227	286	203	650	236 327	60 781	60 781	60 781	60 781	60 781	(107 662)	729 373	762 195	781 250
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue		**344 405**	**79 556**	**64 399**	**111 093**	**55 867**	**299 546**	**154 774**	**154 774**	**154 774**	**154 774**	**154 774**	**126 828**	**1 857 287**	**1 808 204**	**1 791 933**
Expenditure By Type																
Employee related costs		52 561	79 843	50 632	51 008	51 589	50 462	26 056	26 056	26 056	26 056	26 056	(153 703)	312 672	329 225	341 703
Remuneration of councillors		1 014	1 076	1 067	1 054	1 399	1 128	1 123	1 123	1 123	1 123	1 123	1 123	13 476	13 476	14 434
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		17 424	20 413	22 871	23 099	23 301	24 939	4 681	4 681	4 681	4 681	4 681	(99 278)	56 177	58 683	60 173
Debt impairment		2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	28 424	29 703	30 446
Depreciation and amortisation		19 595	19 871	19 871	19 873	19 861	19 863	20 078	20 078	20 078	20 078	20 078	21 610	240 934	251 776	258 071
Interest		4 144	1 401	8 726	4 994	637	614	446	446	446	446	446	(17 391)	5 356	5 356	5 737
Contracted services		7 169	9 554	10 133	6 445	29 208	24 723	10 648	10 648	10 648	10 648	10 648	(12 696)	127 777	127 826	136 865
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		266	807	266	720	574	328	493	493	493	493	493	493	5 920	5 920	6 341
Operational costs		10 478	38 704	14 762	33 573	27 938	16 353	7 777	7 777	7 777	7 777	7 777	(87 372)	93 320	93 329	100 409
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	(0)	–	–	–	–	–	–	0	–	–	–
Total Expenditure		**115 020**	**174 036**	**130 697**	**143 136**	**156 875**	**140 780**	**73 671**	**73 671**	**73 671**	**73 671**	**73 671**	**(344 844)**	**884 057**	**915 295**	**954 179**
Surplus/(Deficit)		**229 385**	**(94 481)**	**(66 298)**	**(32 043)**	**(101 008)**	**158 766**	**81 102**	**81 102**	**81 102**	**81 102**	**81 102**	**471 672**	**973 230**	**892 909**	**837 754**
Transfers and subsidies - capital (monetary allocations)		45 620	32 160	33 661	60 013	3 982	3 982	34 113	34 113	34 113	34 113	34 113	59 373	409 356	390 041	399 792
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**275 005**	**(62 321)**	**(32 636)**	**27 970**	**(97 026)**	**162 748**	**115 215**	**115 215**	**115 215**	**115 215**	**115 215**	**531 045**	**1 382 585**	**1 282 949**	**1 237 546**

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

DC21 Ugu - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1															
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue		30 883	61 263	48 459	42 459	37 392	40 509	35 733	35 733	35 733	35 733	35 733	(10 836)	428 793	765 794	800 065
Service charges - sanitation revenue		4 737	5 315	6 578	5 980	4 789	4 865	11 168	11 168	11 168	11 168	11 168	45 915	134 020	239 479	250 702
Service charges - refuse		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		350	350	350	350	350	350	350	350	350	350	350	350	4 201	4 390	4 500
Interest earned - external investments		838	838	838	838	838	838	838	838	838	838	838	838	10 055	10 507	10 770
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational		165 298	80	917	82	297	1 187	60 781	60 781	60 781	60 781	60 781	257 606	729 373	762 195	781 250
Other revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Cash Receipts by Source		**202 106**	**67 845**	**57 142**	**49 709**	**43 666**	**47 749**	**108 870**	**108 870**	**108 870**	**108 870**	**108 870**	**293 874**	**1 306 443**	**1 782 365**	**1 847 286**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		75 367	22 395	23 990	43 233	16 220	245 182	34 113	34 113	34 113	34 113	34 113	(187 597)	409 356	390 041	399 792
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**277 472**	**90 241**	**81 132**	**92 942**	**59 887**	**292 931**	**142 983**	**142 983**	**142 983**	**142 983**	**142 983**	**106 277**	**1 715 798**	**2 172 406**	**2 247 078**
Cash Payments by Type																
Employee related costs		100	139	1 429	(1 568)	25 835	25 835	25 835	25 835	25 835	25 835	25 835	129 077	310 025	326 441	338 819
Remuneration of councillors		1 123	1 123	1 123	1 123	1 123	1 123	1 123	1 123	1 123	1 123	1 123	1 123	13 476	13 476	14 434
Finance charges		446	446	446	446	446	446	446	446	446	446	446	446	5 356	5 356	5 737
Bulk purchases - Electricity	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory	3	7 454	7 454	7 454	7 454	7 454	7 454	7 454	7 454	7 454	7 454	7 454	7 454	89 444	89 444	96 010
Contracted services		(26 985)	(26 985)	(26 985)	(26 985)	(26 985)	(26 985)	(26 985)	(26 985)	(26 985)	(26 985)	(26 985)	(26 985)	(323 815)	(316 731)	(302 297)
Transfers and grants - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		164 987	50 852	54 618	72 851	45 682	252 245	8 830	8 830	8 830	8 830	8 830	(579 424)	105 962	105 971	114 017
Cash Payments by Type		**147 125**	**33 030**	**38 086**	**53 321**	**53 556**	**260 118**	**16 704**	**16 704**	**16 704**	**16 704**	**16 704**	**(468 309)**	**200 446**	**223 956**	**266 721**
Other Cash Flows/Payments by Type																
Capital assets		39 230	39 230	39 230	39 230	39 230	38 644	39 230	39 230	39 230	39 230	39 230	39 816	470 759	463 731	459 691
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		**186 355**	**72 260**	**77 316**	**92 551**	**92 786**	**298 763**	**55 934**	**55 934**	**55 934**	**55 934**	**55 934**	**(428 494)**	**671 205**	**687 687**	**726 412**
NET INCREASE/(DECREASE) IN CASH HELD		**91 117**	**17 981**	**3 817**	**391**	**(32 899)**	**(5 831)**	**87 049**	**87 049**	**87 049**	**87 049**	**87 049**	**534 771**	**1 044 593**	**1 484 719**	**1 520 666**
Cash/cash equivalents at the month/year beginning:		–	91 117	109 098	112 915	113 306	80 407	74 575	161 625	248 674	335 723	422 773	509 822	–	1 044 593	2 529 312
Cash/cash equivalents at the month/year end:		91 117	109 098	112 915	113 306	80 407	74 575	161 625	248 674	335 723	422 773	509 822	1 044 593	1 044 593	2 529 312	4 049 978

References

1. Note that this section of Table SB15 is deliberately not linked to Table B4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure.

2. Bulk purchases - Electricity & Waste Water - use detail information from Table SB1

3. Acquisition Inventory - Water & other inventory - use detail information from Table SB2

DC21 Ugu - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Multi-year expenditure sub-total	3	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	–	–
Single-year expenditure appropriation																
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		68	95	1 355	1 312	1 321	2 788	–	–	–	–	–	(6 939)	–	–	–
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		25 186	17 451	11 736	13 263	12 259	27 594	16 243	16 243	16 243	16 243	16 243	6 214	194 918	188 807	170 102
Vote 14 - Waste Water Management		38 981	11 232	17 178	40 119	8 735	41 588	17 870	17 870	17 870	17 870	17 870	(32 745)	214 437	214 437	229 629
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3	**64 235**	**28 778**	**30 269**	**54 694**	**22 315**	**71 970**	**34 113**	**34 113**	**34 113**	**34 113**	**34 113**	(33 470)	409 356	403 245	399 732
Total Capital Expenditure	**2**	**64 235**	**28 778**	**30 269**	**54 694**	**22 315**	**71 970**	**34 113**	**34 113**	**34 113**	**34 113**	**34 113**	**(33 470)**	**409 356**	**403 245**	**399 732**

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

DC21 Ugu - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		**68**	**95**	**1 355**	**1 312**	**1 321**	**2 788**	**–**	**–**	**–**	**–**	**–**	**(6 939)**	**–**	**–**	**–**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		68	95	1 355	1 312	1 321	2 788	–	–	–	–	–	(6 939)	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**64 167**	**28 683**	**28 914**	**53 382**	**20 994**	**69 182**	**34 113**	**34 113**	**34 113**	**34 113**	**34 113**	**(26 531)**	**409 356**	**403 245**	**399 732**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		25 186	17 451	11 736	13 263	12 259	27 594	16 243	16 243	16 243	16 243	16 243	6 214	194 918	188 807	170 102
Waste water management		38 981	11 232	17 178	40 119	8 735	41 588	17 870	17 870	17 870	17 870	17 870	(32 745)	214 437	214 437	229 629
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		**64 235**	**28 778**	**30 269**	**54 694**	**22 315**	**71 970**	**34 113**	**34 113**	**34 113**	**34 113**	**34 113**	**(33 470)**	**409 356**	**403 245**	**399 732**

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

DC21 Ugu - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		**236 704**	**–**	**–**	**–**	**–**	**–**	**24 907**	**24 907**	**261 611**	**261 611**	**248 024**
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		93 006	–	–	–	–	–	38 013	38 013	131 019	131 019	108 204
Dams and Weirs		–	–					–	–	–	–	–
Boreholes		–	–					–	–	–	–	–
Reservoirs		–	–					–	–	–	–	–
Pump Stations		–	–					–	–	–	–	–
Water Treatment Works		93 006	–					8 013	8 013	101 019	101 019	108 204
Bulk Mains		–	–					–	–	–	–	–
Distribution		–	–					30 000	30 000	30 000	30 000	–
Distribution Points		–	–					–	–	–	–	–
PRV Stations		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sanitation Infrastructure		143 698	–	–	–	–	–	(13 106)	(13 106)	130 592	130 592	139 820
Pump Station		28 917	–					(18 034)	(18 034)	10 882	10 882	11 656
Reticulation		73 820	–					1 878	1 878	75 698	75 698	81 022
Waste Water Treatment Works		40 961	–					3 050	3 050	44 011	44 011	47 142
Outfall Sewers		–	–					–	–	–	–	–
Toilet Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites		–	–					–	–	–	–	–
Waste Transfer Stations		–	–					–	–	–	–	–
Waste Processing Facilities		–	–					–	–	–	–	–
Waste Drop-off Points		–	–					–	–	–	–	–
Waste Separation Facilities		–	–					–	–	–	–	–
Electricity Generation Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–					–	–	–	–	–
Rail Structures		–	–					–	–	–	–	–
Rail Furniture		–	–					–	–	–	–	–
Drainage Collection		–	–					–	–	–	–	–
Storm water Conveyance		–	–					–	–	–	–	–
Attenuation		–	–					–	–	–	–	–
MV Substations		–	–					–	–	–	–	–
LV Networks		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–					–	–	–	–	–
Piers		–	–					–	–	–	–	–
Revetments		–	–					–	–	–	–	–
Promenades		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–					–	–	–	–	–
Core Layers		–	–					–	–	–	–	–
Distribution Layers		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Halls		–	–					–	–	–	–	–
Centres		–	–					–	–	–	–	–
Crèches		–	–					–	–	–	–	–
Clinics/Care Centres		–	–					–	–	–	–	–
Fire/Ambulance Stations		–	–					–	–	–	–	–
Testing Stations		–	–					–	–	–	–	–
Museums		–	–					–	–	–	–	–
Galleries		–	–					–	–	–	–	–
Theatres		–	–					–	–	–	–	–
Libraries		–	–					–	–	–	–	–
Cemeteries/Crematoria		–	–					–	–	–	–	–
Police		–	–					–	–	–	–	–
Purls		–	–					–	–	–	–	–
Public Open Space		–	–					–	–	–	–	–
Nature Reserves		–	–					–	–	–	–	–
Public Ablution Facilities		–	–					–	–	–	–	–
Markets		–	–					–	–	–	–	–
Stalls		–	–					–	–	–	–	–
Abattoirs		–	–					–	–	–	–	–
Airports		–	–					–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–					–	–	–	–	–
Outdoor Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Heritage assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Monuments		–	–					–	–	–	–	–
Historic Buildings		–	–					–	–	–	–	–
Works of Art		–	–					–	–	–	–	–
Conservation Areas		–	–					–	–	–	–	–
Other Heritage		–	–					–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–					–	–	–	–	–
Unimproved Property		–	–					–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–					–	–	–	–	–
Unimproved Property		–	–					–	–	–	–	–
Other assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Municipal Offices		–	–					–	–	–	–	–
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 Capital Expenditure on new assets *to be adjusted*	1	**236 704**	**–**	**–**	**–**	**–**	**–**	**24 907**	**24 907**	**261 611**	**261 611**	**248 024**

References

1. Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (sec

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1) + G

DC21 Ugu - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		**15 911**	**–**	**–**	**–**	**–**	**–**	**(7 038)**	**(7 038)**	**8 873**	**8 873**	**9 504**
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		15 911	–	–	–	–	–	(7 038)	(7 038)	8 873	8 873	9 504
Dams and Weirs		–	–					–	–	–	–	–
Boreholes		–	–					–	–	–	–	–
Reservoirs		–	–					–	–	–	–	–
Pump Stations		–	–					–	–	–	–	–
Water Treatment Works		–	–					–	–	–	–	–
Bulk Mains		–	–					–	–	–	–	–
Distribution		15 911	–					(7 038)	(7 038)	8 873	8 873	9 504
Distribution Points		–	–					–	–	–	–	–
PRV Stations		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station		–	–					–	–	–	–	–
Reticulation		–	–					–	–	–	–	–
Waste Water Treatment Works		–	–					–	–	–	–	–
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	–	–	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–	–	–
Municipal Offices	–	–					–	–	–	–	–
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 Capital Expenditure on renewal of existing assets *to be adjusted*	1	15 911	–	–	–	–	–	(7 038)	(7 038)	8 873	8 873	9 504

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (sec

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1) + G

check balance - - -

DC21 Ugu - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		**88 348**	**–**	**–**	**–**	**–**	**–**	**241 721**	**241 721**	**330 069**	**343 421**	**359 060**
Roads Infrastructure		6 213	–	–	–	–	–	1 308	1 308	7 520	7 520	8 055
Roads		5 132	–					1 808	1 808	6 940	6 940	7 433
Road Structures		1 080	–					(500)	(500)	580	580	622
Road Furniture			–					–	–		–	–
Capital Spares			–					–	–		–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection			–					–	–		–	–
Storm water Conveyance			–					–	–		–	–
Attenuation			–					–	–		–	–
Electrical Infrastructure		4 214	–	–	–	–	–	340	340	4 554	4 554	4 878
Power Plants			–					–	–		–	–
HV Substations			–					–	–		–	–
HV Switching Station			–					–	–		–	–
HV Transmission Conductors			–					–	–		–	–
MV Substations			–					–	–		–	–
MV Switching Stations			–					–	–		–	–
MV Networks			–					–	–		–	–
LV Networks		4 214	–					340	340	4 554	4 554	4 878
Capital Spares			–					–	–		–	–
Water Supply Infrastructure		75 004	–	–	–	–	–	238 515	238 515	313 519	326 759	341 287
Dams and Weirs			–					–	–		–	–
Boreholes			–					–	–		–	–
Reservoirs		1 795	–					16 347	16 347	18 142	18 986	19 781
Pump Stations		216	–					–	–	216	216	231
Water Treatment Works		1 207	–					26 103	26 103	27 309	27 309	29 252
Bulk Mains			–					30 974	30 974	30 974	32 157	33 666
Distribution		67 811	–					84 688	84 688	152 499	154 858	161 263
Distribution Points			–					74 778	74 778	74 778	83 632	86 810
PRV Stations		3 976	–					5 624	5 624	9 600	9 600	10 283
Capital Spares			–					–	–		–	–
Sanitation Infrastructure		2 917	–	–	–	–	–	1 418	1 418	4 336	4 448	4 690
Pump Station		2 917	–					(1 024)	(1 024)	1 893	1 893	2 028
Reticulation			–					–	–		–	–
Waste Water Treatment Works			–					2 443	2 443	2 443	2 555	2 663
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		–	–	–	–	–	–	140	140	140	140	150
Data Centres			–					–	–		–	–
Core Layers			–					140	140	140	140	150
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	756	–	–	–	–	–	–	–	756	756	810
Revenue Generating	756	–	–	–	–	–	–	–	756	756	810
Improved Property	–	–					–	–	–	–	–
Unimproved Property	756	–					–	–	756	756	810
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Improved Property	–	–					–	–	–	–	–
Unimproved Property	–	–					–	–	–	–	–
Other assets	7 343	–	–	–	–	–	–	–	7 343	7 343	7 866
Operational Buildings	7 343	–	–	–	–	–	–	–	7 343	7 343	7 866
Municipal Offices	7 343	–					–	–	7 343	7 343	7 866
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	3 412	–	–	–	–	–	–	–	3 412	3 322	3 558
Servitudes	–	–					–	–	–	–	–
Licences and Rights	3 412	–	–	–	–	–	–	–	3 412	3 322	3 558
Water Rights	–	–					–	–	–	–	–
Effluent Licenses	–	–					–	–	–	–	–
Solid Waste Licenses	–	–					–	–	–	–	–
Computer Software and Applications	3 412	–					–	–	3 412	3 322	3 558
Load Settlement Software Applications	–	–					–	–	–	–	–
Unspecified	–	–					–	–	–	–	–

Computer Equipment		**76**	**–**	**–**	**–**	**–**	**–**	**1 891**	**1 891**	**1 966**	**1 966**	**2 106**
Computer Equipment		76	–					1 891	1 891	1 966	1 966	2 106
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		–	–					–	–	–	–	–
Machinery and Equipment		**1 812**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 812**	**1 812**	**1 940**
Machinery and Equipment		1 812	–					–	–	1 812	1 812	1 940
Transport Assets		**5 150**	**–**	**–**	**–**	**–**	**–**	**2 269**	**2 269**	**7 419**	**7 419**	**7 947**
Transport Assets		5 150	–					2 269	2 269	7 419	7 419	7 947
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 to be adjusted	1	**106 897**	**–**	**–**	**–**	**–**	**–**	**245 881**	**245 881**	**383 244**	**366 039**	**383 287**

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (sec

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1) + G

check balance

DC21 Ugu - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Depreciation by Asset Class/Sub-class												
Infrastructure		**93 762**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**93 762**	**97 981**	**100 430**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads		–	–					–	–	–	–	–
Road Structures		–	–					–	–	–	–	–
Road Furniture		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–					–	–	–	–	–
Storm water Conveyance		–	–					–	–	–	–	–
Attenuation		–	–					–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Power Plants		–	–					–	–	–	–	–
HV Substations		–	–					–	–	–	–	–
HV Switching Station		–	–					–	–	–	–	–
HV Transmission Conductors		–	–					–	–	–	–	–
MV Substations		–	–					–	–	–	–	–
MV Switching Stations		–	–					–	–	–	–	–
MV Networks		–	–					–	–	–	–	–
LV Networks		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Water Supply Infrastructure		59 456	–	–	–	–	–	–	–	59 456	62 131	63 684
Dams and Weirs		3 285	–					–	–	3 285	3 433	3 519
Boreholes		657	–					–	–	657	687	704
Reservoirs		9 856	–					–	–	9 856	10 300	10 557
Pump Stations		13 142	–					–	–	13 142	13 733	14 077
Water Treatment Works		17 522	–					–	–	17 522	18 311	18 769
Bulk Mains		5 136	–					–	–	5 136	5 367	5 501
Distribution		–	–					–	–	–	–	–
Distribution Points		–	–					–	–	–	–	–
PRV Stations		9 856	–					–	–	9 856	10 300	10 557
Capital Spares		–	–					–	–	–	–	–
Sanitation Infrastructure		34 306	–	–	–	–	–	–	–	34 306	35 850	36 746
Pump Station		15 332	–					–	–	15 332	16 022	16 423
Reticulation		5 832	–					–	–	5 832	6 094	6 247
Waste Water Treatment Works		13 142	–					–	–	13 142	13 733	14 077
Outfall Sewers		–	–					–	–	–	–	–
Toilet Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites		–	–					–	–	–	–	–
Waste Transfer Stations		–	–					–	–	–	–	–
Waste Processing Facilities		–	–					–	–	–	–	–
Waste Drop-off Points		–	–					–	–	–	–	–
Waste Separation Facilities		–	–					–	–	–	–	–
Electricity Generation Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–					–	–	–	–	–
Rail Structures		–	–					–	–	–	–	–
Rail Furniture		–	–					–	–	–	–	–
Drainage Collection		–	–					–	–	–	–	–
Storm water Conveyance		–	–					–	–	–	–	–
Attenuation		–	–					–	–	–	–	–
MV Substations		–	–					–	–	–	–	–
LV Networks		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–					–	–	–	–	–
Piers		–	–					–	–	–	–	–
Revetments		–	–					–	–	–	–	–
Promenades		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–					–	–	–	–	–
Core Layers		–	–					–	–	–	–	–
Distribution Layers		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–

Community Assets	–	–	–	–	–	–	–	–	–	–	–
Community Facilities	–	–	–	–	–	–	–	–	–	–	–
Halls	–	–					–	–	–	–	–
Centres	–	–					–	–	–	–	–
Crèches	–	–					–	–	–	–	–
Clinics/Care Centres	–	–					–	–	–	–	–
Fire/Ambulance Stations	–	–					–	–	–	–	–
Testing Stations	–	–					–	–	–	–	–
Museums	–	–					–	–	–	–	–
Galleries	–	–					–	–	–	–	–
Theatres	–	–					–	–	–	–	–
Libraries	–	–					–	–	–	–	–
Cemeteries/Crematoria	–	–					–	–	–	–	–
Police	–	–					–	–	–	–	–
Purls	–	–					–	–	–	–	–
Public Open Space	–	–					–	–	–	–	–
Nature Reserves	–	–					–	–	–	–	–
Public Ablution Facilities	–	–					–	–	–	–	–
Markets	–	–					–	–	–	–	–
Stalls	–	–					–	–	–	–	–
Abattoirs	–	–					–	–	–	–	–
Airports	–	–					–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–					–	–	–	–	–
Capital Spares	–	–					–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities	–	–					–	–	–	–	–
Outdoor Facilities	–	–					–	–	–	–	–
Capital Spares	–	–					–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–	–	–
Monuments	–	–					–	–	–	–	–
Historic Buildings	–	–					–	–	–	–	–
Works of Art	–	–					–	–	–	–	–
Conservation Areas	–	–					–	–	–	–	–
Other Heritage	–	–					–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Improved Property	–	–					–	–	–	–	–
Unimproved Property	–	–					–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Improved Property	–	–					–	–	–	–	–
Unimproved Property	–	–					–	–	–	–	–
Other assets	82 575	–	–	–	–	–	–	–	82 575	86 291	88 448
Operational Buildings	82 575	–	–	–	–	–	–	–	82 575	86 291	88 448
Municipal Offices	82 575	–					–	–	82 575	86 291	88 448
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	110	–	–	–	–	–	–	–	110	114	117
Servitudes	–	–					–	–	–	–	–
Licences and Rights	110	–	–	–	–	–	–	–	110	114	117
Water Rights	–	–					–	–	–	–	–
Effluent Licenses	–	–					–	–	–	–	–
Solid Waste Licenses	–	–					–	–	–	–	–
Computer Software and Applications	110	–					–	–	110	114	117
Load Settlement Software Applications	–	–					–	–	–	–	–
Unspecified	–	–					–	–	–	–	–
Computer Equipment	4 381	–	–	–	–	–	–	–	4 381	4 578	4 692
Computer Equipment	4 381	–					–	–	4 381	4 578	4 692
Furniture and Office Equipment	55 640	–	–	–	–	–	–	–	55 640	58 143	59 597
Furniture and Office Equipment	55 640	–					–	–	55 640	58 143	59 597
Machinery and Equipment	88	–	–	–	–	–	–	–	88	92	94
Machinery and Equipment	88	–					–	–	88	92	94
Transport Assets	4 381	–	–	–	–	–	–	–	4 381	4 578	4 692
Transport Assets	4 381	–					–	–	4 381	4 578	4 692

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 to be adjusted	1	**240 934**	–	–	–	–	–	–	–	**240 934**	**251 776**	**258 071**

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (sec
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1) + G

check balance - - -

DC21 Ugu - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		**120 630**	**–**	**–**	**–**	**–**	**–**	**18 241**	**18 241**	**138 871**	**132 760**	**142 203**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads		–	–					–	–	–	–	–
Road Structures		–	–					–	–	–	–	–
Road Furniture		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Storm water Infrastructure		32 500	–	–	–	–	–	35 696	35 696	68 196	68 196	73 047
Drainage Collection		–	–					–	–	–	–	–
Storm water Conveyance		32 500	–					35 696	35 696	68 196	68 196	73 047
Attenuation		–	–					–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Power Plants		–	–					–	–	–	–	–
HV Substations		–	–					–	–	–	–	–
HV Switching Station		–	–					–	–	–	–	–
HV Transmission Conductors		–	–					–	–	–	–	–
MV Substations		–	–					–	–	–	–	–
MV Switching Stations		–	–					–	–	–	–	–
MV Networks		–	–					–	–	–	–	–
LV Networks		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Water Supply Infrastructure		88 130	–	–	–	–	–	(21 429)	(21 429)	66 700	60 589	64 899
Dams and Weirs		–	–					–	–	–	–	–
Boreholes		28 673	–					(6 574)	(6 574)	22 099	22 099	23 671
Reservoirs		–	–					–	–	–	–	–
Pump Stations		–	–					–	–	–	–	–
Water Treatment Works		–	–					–	–	–	–	–
Bulk Mains		–	–					6 111	6 111	6 111	–	–
Distribution		59 457	–					(20 967)	(20 967)	38 490	38 490	41 228
Distribution Points		–	–					–	–	–	–	–
PRV Stations		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	3 975	3 975	3 975	3 975	4 257
Pump Station		–	–					–	–	–	–	–
Reticulation		–	–					–	–	–	–	–
Waste Water Treatment Works		–	–					3 975	3 975	3 975	3 975	4 257
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		–	–					–	–	–	–	–
Créches		–	–					–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Municipal Offices		–	–					–	–	–	–	–
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 Capital Expenditure on upgrading of existing assets *to be adjusted*	1	120 630	–	–	–	–	–	18 241	18 241	138 871	132 760	142 203

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (sec
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1) + G

check balance - - -

DC21 Ugu - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Medium Term Revenue and Expenditure Framework					
												Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28	
R thousands												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:																	
List all capital projects grouped by Function																	
Function	ProjectDescription	ProjectNumber	**Type**	*MTSFServiceOutcome*	*IUDF*	**wnStrategicObject**	*AssetClass*	*AssetSubClass*	*WardLocation*	*GPSLongitude*	*GPSLatitude*	S71_ASBudget/	S71_Adjustmen	S71_OY1Budge	S71_OY1Adjust	S71_OY2Budge	S71_OY2AdjustmentBudAmnt
2d32384d-4dba-4870-9ac0-bbfec6f0151b	CWABENI BULK WATER SUPPLY SCHEM	40060000000000000	–	*and responsive econom*	*Inclusion and access*	**ces to quality drinking water standards**			*d96408ac-2c56-4e57-bc7a-9061c07e3405*	*0*	*0*	6 111	–	–	–	–	–
2d32384d-4dba-4870-9ac0-bbfec6f0151b	CWABENI BULK WATER SUPPLY SCHEM	40060000000000000	–	*and responsive econom*	*Inclusion and access*	**ces to quality drin**	*Water Supply Infrastructure*	*Bulk Mains*	*d96408ac-2c56-4e57-bc7a-9061c07e3405*	*0*	*0*	30 554	–	–	–	–	–
2d32384d-4dba-4870-9ac0-bbfec6f0151b	KwaLembe Bulk Water Extension	50000000000000000	–	*and responsive econom*	*Growth*	**e access to free ba**	*Water Supply Infrastructure*	*Water Treatment Works*	*35bd6024-0c67-4e29-9979-870d9060cc49*	*30.32024193*	*30065110*	315 927	–	315 927	315 927	338 397	338 397
2d32384d-4dba-4870-9ac0-bbfec6f0151b	Mabheleni East Water Project	50030000000000000	–	*and responsive econom*	*Inclusion and access*	**e access to free basic water**			*43a2636b-2ff0-42af-a067-baa6706d0e54*	*30.2512722*	*-30.62179756*	3 975	–	3 975	3 975	4 257	4 257
2d32384d-4dba-4870-9ac0-bbfec6f0151b	Mabheleni East Water Project	50030000000000000	–	*and responsive econom*	*Inclusion and access*	**e access to free ba**	*Sanitation Infrastructure*	*Waste Water Treatment Works*	*43a2636b-2ff0-42af-a067-baa6706d0e54*	*30.2512722*	*-30.62179756*	19 873	–	19 873	19 873	21 286	21 286
2d32384d-4dba-4870-9ac0-bbfec6f0151b	Murchison Bulk Water Supply And Reticulat	20000000000000000	–	*and responsive econom*	*Growth*	**e access to free ba**	*Sanitation Infrastructure*	*Reticulation*	*43a2636b-2ff0-42af-a067-baa6706d0e54*	*30*	*30*	32 250	–	32 250	32 250	34 544	34 544
2d32384d-4dba-4870-9ac0-bbfec6f0151b	Water- Municipal Disaster Recovery Grant	70000000000000000	–	*and responsive econom*	*Growth*	**se infrastructure c**	*Water Supply Infrastructure*	*Distribution*	*43a2636b-2ff0-42af-a067-baa6706d0e54*	*30*	*-31*	150 000	–	150 000	150 000	–	–
2d32384d-4dba-4870-9ac0-bbfec6f0151b	WATER SERVICES INFRASTRUCTURE G	40070000000000000	–	*and responsive econom*	*Inclusion and access*	**e access to free basic water**			*d96408ac-2c56-4e57-bc7a-9061c07e3405*	*0*	*0*	500	–	500	500	536	536
2d32384d-4dba-4870-9ac0-bbfec6f0151b	WATER SERVICES INFRASTRUCTURE G	40070000000000000	–	*and responsive econom*	*Inclusion and access*	**e access to free ba**	*Water Supply Infrastructure*	*Distribution*	*d96408ac-2c56-4e57-bc7a-9061c07e3405*	*0*	*0*	2 500	–	2 500	2 500	2 678	2 678
2d32384d-4dba-4870-9ac0-bbfec6f0151b	WATER SERVICES INFRASTRUCTURE G	40070000000000000	–	*and responsive econom*	*Inclusion and access*	**e access to free basic water**			*d96408ac-2c56-4e57-bc7a-9061c07e3405*	*0*	*0*	8 373	–	8 373	8 373	8 969	8 969
2d32384d-4dba-4870-9ac0-bbfec6f0151b	WATER SERVICES INFRASTRUCTURE G	40070000000000000	–	*and responsive econom*	*Inclusion and access*	**e access to free ba**	*Water Supply Infrastructure*	*Distribution*	*d96408ac-2c56-4e57-bc7a-9061c07e3405*	*0*	*0*	41 866	–	41 866	41 866	44 844	44 844
5c9ccd67-5342-4b10-b8d3-d33e4734267	Bhobhoyi / Mkholombe Sanitation	40020000000000000	–	*and responsive econom*	*Inclusion and access*	**TakeOn Balances**			*43a2636b-2ff0-42af-a067-baa6706d0e54*	*30.24074936*	*30.44418716*	22 099	–	22 099	22 099	23 671	23 671
5c9ccd67-5342-4b10-b8d3-d33e4734267	Bhobhoyi / Mkholombe Sanitation	40020000000000000	–	*and responsive econom*	*Inclusion and access*	**TakeOn Balances**	*Water Supply Infrastructure*	*Boreholes*	*43a2636b-2ff0-42af-a067-baa6706d0e54*	*30.24074936*	*30.44418716*	110 495	–	110 495	110 495	118 354	118 354
5c9ccd67-5342-4b10-b8d3-d33e4734267	Margate Sewer Pipeline Replacement	20000000000000000	–	*and responsive econom*	*Growth*	**se infrastructure c**	*Sanitation Infrastructure*	*Reticulation*	*43a2636b-2ff0-42af-a067-baa6706d0e54*	*30.21454048*	*30.51888084*	33 908	–	33 908	33 908	36 320	36 320
5c9ccd67-5342-4b10-b8d3-d33e4734267	Refurbishment And Upgrade Of Margate St	70020000000000000	–	*and responsive econom*	*Inclusion and access*	**se infrastructure capacity**			*43a2636b-2ff0-42af-a067-baa6706d0e54*	*0*	*0*	68 196	–	68 196	68 196	73 047	73 047
5c9ccd67-5342-4b10-b8d3-d33e4734267	Refurbishment And Upgrade Of Margate St	70020000000000000	–	*and responsive econom*	*Inclusion and access*	**se infrastructure c**	*Storm Water Infrastructure*	*Storm water Conveyance*	*43a2636b-2ff0-42af-a067-baa6706d0e54*	*0*	*0*	340 981	–	340 981	340 981	365 234	365 234
5c9ccd67-5342-4b10-b8d3-d33e4734267	Umzinto Waste Water Treatment Works an	30000000000000000	–	*and responsive econom*	*Growth*	**e access to free ba**	*Sanitation Infrastructure*	*Waste Water Treatment Works*	*35bd6024-0c67-4e29-9979-870d9060cc49*	*30.41049767*	*30.18121719*	19 475	–	19 475	19 475	20 860	20 860
8d169b5c-4e3b-47d0-9195-7d3e724fd65	KWAMGAI AND SURROUNDS WATWER	40070000000000000	–	*and responsive econom*	*Inclusion and access*	**re and get better returns on investments**			*43a2636b-2ff0-42af-a067-baa6706d0e54*	*30*	*-31*	12 150	–	12 150	12 150	13 014	13 014
8d169b5c-4e3b-47d0-9195-7d3e724fd65	KWAMGAI AND SURROUNDS WATWER	40070000000000000	–	*and responsive econom*	*Inclusion and access*	**re and get better r**	*Water Supply Infrastructure*	*Distribution*	*43a2636b-2ff0-42af-a067-baa6706d0e54*	*30*	*-31*	60 750	–	60 750	60 750	65 071	65 071
8d169b5c-4e3b-47d0-9195-7d3e724fd65	Non revenue water reduction project	40070000000000000	–	*and responsive econom*	*Inclusion and access*	**ccess to adequate basic services**			*d96408ac-2c56-4e57-bc7a-9061c07e3405*	*30.2512722*	*-30.62179756*	26 340	–	26 340	26 340	28 214	28 214
8d169b5c-4e3b-47d0-9195-7d3e724fd65	Non revenue water reduction project	40070000000000000	–	*and responsive econom*	*Inclusion and access*	**ccess to adequate**	*Water Supply Infrastructure*	*Distribution*	*d96408ac-2c56-4e57-bc7a-9061c07e3405*	*30.2512722*	*-30.62179756*	131 702	–	131 702	131 702	141 069	141 069
8d169b5c-4e3b-47d0-9195-7d3e724fd65	Umzimkhulu Bulk Water Augmentation sche	50000000000000000	–	*and responsive econom*	*Growth*	**e access to free ba**	*Water Supply Infrastructure*	*Water Treatment Works*	*43a2636b-2ff0-42af-a067-baa6706d0e54*	*30.23341942*	*30.44098473*	82 601	–	82 601	82 601	88 477	88 477
8d169b5c-4e3b-47d0-9195-7d3e724fd65	Vulamehlo Cross-Border Water Scheme	50000000000000000	–	*and responsive econom*	*Growth*	**e access to free ba**	*Water Supply Infrastructure*	*Water Treatment Works*	*35bd6024-0c67-4e29-9979-870d9060cc49*	*30.19519234*	*30.19378662*	106 567	–	106 567	106 567	114 146	114 146
c0faf3f7-55b6-4ef6-b0e3-76b190e04071	Bhobhoyi / Mkholombe Sanitation	20000000000000000	–	*and responsive econom*	*Growth*	**TakeOn Balances**	*Sanitation Infrastructure*	*Reticulation*	*d96408ac-2c56-4e57-bc7a-9061c07e3405*	*30.24074936*	*30.44418716*	75 000	–	75 000	75 000	80 034	80 034
c0faf3f7-55b6-4ef6-b0e3-76b190e04071	Pennington Waterborne Sanitation Project	10000000000000000	–	*and responsive econom*	*Growth*	**Reduce water loss**	*Sanitation Infrastructure*	*Pump Station*	*35bd6024-0c67-4e29-9979-870d9060cc49*	*30.40390587*	*30.22433662*	21 912	–	21 912	21 912	23 471	23 471
c0faf3f7-55b6-4ef6-b0e3-76b190e04071	Sanitation Refurbishment Phase 1 - Port Ed	10000000000000000	–	*and responsive econom*	*Growth*	**TakeOn Balances**	*Sanitation Infrastructure*	*Pump Station*	*35bd6024-0c67-4e29-9979-870d9060cc49*	*30.27061081*	*30.4347229*	32 500	–	32 500	32 500	34 812	34 812
c0faf3f7-55b6-4ef6-b0e3-76b190e04071	Sanitation Refurbishment Phase 1 - Port Ed	20000000000000000	–	*and responsive econom*	*Growth*	**TakeOn Balances**	*Sanitation Infrastructure*	*Reticulation*	*43a2636b-2ff0-42af-a067-baa6706d0e54*	*30.27061081*	*30.4347229*	53 150	–	53 150	53 150	56 931	56 931
c0faf3f7-55b6-4ef6-b0e3-76b190e04071	Umzinto Slum Clearance: Farm Isonti Low c	30000000000000000	–	*and responsive econom*	*Growth*	**e access to free ba**	*Sanitation Infrastructure*	*Waste Water Treatment Works*	*35bd6024-0c67-4e29-9979-870d9060cc49*	*30.40020943*	*30.16240883*	200 583	–	200 583	200 583	214 849	214 849
c0faf3f7-55b6-4ef6-b0e3-76b190e04071	WATER SERVICES INFRASTRUCTURE G	20000000000000000	–	*and responsive econom*	*Growth*	**e access to free ba**	*Sanitation Infrastructure*	*Reticulation*	*d96408ac-2c56-4e57-bc7a-9061c07e3405*	*0*	*0*	184 182	–	184 182	184 182	197 282	197 282
Entities:																	
List all capital projects grouped by Municipal Entity																	
Entity Name																	
Project name																	

References

List all projects where approved budgets have been adjusted

Refer MFMA s30

Asset class as per table B9 and asset sub-class as per table SB18

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

DC21 Ugu - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands			3	4	5	6	8	9	10	11		
		A	A1	B	C	D	E	F	G	H		
Revenue By Municipal Entity												
Entity 1 total revenue									–	–		
Entity 2 total revenue									–	–		
Entity 3 (etc) total revenue									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Operating Revenue	1	–	–	–	–	–	–	–	–	–	–	–
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									–	–		
Entity 2 total operating expenditure									–	–		
Entity 3 etc. total operating expenditure									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Operating Expenditure	2	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									–	–		
Entity 2 total capital expenditure									–	–		
Entity 3 etc. total capital expenditure									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Capital Expenditure	2	–	–	–	–	–	–	–	–	–	–	–

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. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)

5. Increases of funds approved under section 87 MFMA

6. Adjustments approved in accordance with section 87 MFMA

7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year

8. Adjustments to funding allocations by National or Provincial Government

9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction

10. H = B + C + D + E + F + G

11. Adjusted Budget (H) = (A or A1) + G

ORGANISATIONAL SCORECARD														
SO No.	Strategic Objective (SO)	IDP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	Annual Target	Annual Budget			Responsible Department
				Municipality	Ward No.					2025 / 2026	CAPEX	OPEX	Funding Source	
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT														
MTID 1	To optimise systems and operations	MTID 1.1	Information and Communication Technology (ICT)	Administrative	NA	100%	100%	0	To ensure 100% functionality internal ICT	100%	R0.00	R0.00	NA	Corporate Services
		MTID 1.2	Organisational Performance Management System (OPMS)	Administrative	NA	100%	100%	0	Percentage implementation of OPMS policy and procedural manual	100%	R0.00	R0.00	NA	Office of the Municipal Manager
		MTID 1.3	Individual Performance Management System (IPMS)	Administrative	NA	100%	100%	0	Percentage implementation of IPMS for level 2 to 18	100%	R0.00	R0.00	NA	All
		MTID 1.4	Records Management	Administrative	NA	100%	100%	0	Percentage compliance with record management legislative framework	100%	R0.00	R0.00	NA	All
		MTID 1.5	Facilities Management	Administrative	NA	100%	100%	0	Percentage compliance with Facilities Management	100%	R0.00	R0.00	NA	Corporate Services
		MTID 1.6	Security Services	Administrative	NA	100%	100%	0	Percentage compliance with Security Services	100%	R0.00	R0.00	NA	Corporate Services
		MTID 1.7	Fleet Management	Administrative	NA	100%	100%	0	Percentage implementation of fleet management system	100%	R0.00	R0.00	NA	Corporate Services
MTID 2	To ensure highly motivated, skilled, productive and disciplined workforce	MTID 2.1	Human Resource Management and Development	Administrative	NA	100%	100%	0	Percentage implementation of Human Resources Plan and Strategy	100%	R0.00	R0.00	NA	All
		MTID 2.2	Employee Assistance Program (EAP)	Administrative	NA	100%	100%	0	Percentage implementation of EAP	100%	R0.00	R0.00	NA	Corporate Services
		MTID 2.3	Occupational Health and Safety (OHS)	Administrative	NA	100%	100%	0	Percentage implementation OHS	100%	R0.00	R0.00	NA	Corporate Services
BASIC SERVICE DELIVERY														
BSD 1	To ensure access to adequate basic services	BSD 1.3	Alternative Water Supply	All	All	120 000 000 litres per annum	140 000 000 litres per annum	0	Number of Litres of water delivered via water tankers	120 000 000	R0.00	R0.00	NA	Water Services
		BSD 1.4		All	Rural Wards	N/A	N/A	NA	Number of emergency boreholes installed and maintained	60	R0.00	R0.00	NA	Water Services
BSD 2	To ensure compliance with quality drinking water and decent sanitation standards	BSD 2.1	Quality Drinking Water Standards	Administrative	NA	75%	95%	0%	Percentage of compliance with access to quality drinking water standards	99%	R0.00	R0.00	NA	Water Services
		BSD 2.2	General Authorizations for Sanitation Services	Administrative	NA	75%	75%	0%	Percentage of sanitation effluent quality compliance with general authorizations for sanitation services	70 - 75%	R0.00	R0.00	NA	Water Services
		BSD 2.3	Non-Revenue Water (NRW)	Administrative	NA	0.5%	0.3%	0.2%	Percentage reduction of Non-Revenue Water (NRW) by volume per annum	0.5%	R0.00	R0.00	NA	Water Services
BSD 3	To increase the capacity of water supply systems	BSD 3.1	Construction, Refurbishment, Augmentation and Upgrade of Water Treatments Works	All	All	199 Mega Litres / Day	139 Mega Litres / Day	60 Mega Litres / Day	Number of mega litres increase in the capacity of water supply system	12.5 Mega Litres / Day	R 676,943,185.64	R0.00	NA	Water Services
		BSD 3.2	Construction of Dams and Reservoirs	All	All	TBC	TBC	TBC	Number of mega litres increase in the capacity of water supply systems storage	7 Mega Litres / Day	R708 616 926.76	R0.00	NA	Water Services
BSD 5	To increase the capacity of waste water treatment works	BSD 5.1	Construction, Refurbishment and Upgrades / Extensions of Sewerage Schemes	All	All	85.8 Mega Litres per day	41.6 Mega Litres per day	44.2 Mega Litres per day	Number of mega per day litres increase in the capacity of waste water treatment works	4.5 Mega Litres / day	R254 567 372.40	R0.00	NA	Water Services
LOCAL ECONOMIC DEVELOPMENT														
LED 1	To facilitate growth and development of the District Economy	LED 1.1	Inclusive Economy	Administrative	All	4	4	0	Number of inclusive economy programmes coordinated and/or supported per annum (Informal, Rural, Township, Green, Oceans Economy and Small Town Development)	6	R0.00	R0.00	NA	Economic Development and Environmental Services
		LED 1.2	Diverse and Innovative Economy	Administrative	All	4	4	0	Number of sectors coordinated and/or supported (Agriculture , Manufacturing, Trade, Mining and Tourism)	5	R0.00	R0.00	NA	Economic Development and Environmental Services
		LED 1.3	Enterprise Development and Support	Administrative	All	4	4	0	Number of SMMEs supported	40	R0.00	R0.00	NA	Economic Development and Environmental Services
		LED 1.4	Council-Owned Strategic LED Assets	Administrative	All	4	4	0	Number of Council Owned Strategic LED Assets managed (Horseshoe Farm, Ugu Sports and Leisure, Woodgrange Farm)	3	R0.00	R0.00	NA	Economic Development and Environmental Services

ORGANISATIONAL SCORECARD														
SO No.	Strategic Objective (SO)	IDP Ref	Project / Programme	Location: Municipality	Location: Ward No.	Demand	Baseline	Backlog	Key Performance Indicator	Annual Target 2025 / 2026	Annual Budget: CAPEX	Annual Budget: OPEX	Annual Budget: Funding Source	Responsible Department
	Economy	LED 1.5	Economic Governance and Infrastructure	Administrative	All	4	4	0	Number of Quarterly Reports including the following aspects: Improving LED planning, management and administrative capacity; Strengthening LED SPV (SCTIE), Improving access to development finance, Ease of doing business/red tape reduction and BARE. Bi-Annual state of the District Economy Report. Economic Recovery Strategy Review.	4	R0.00	R0.00	NA	Economic Development and Environmental Services
		LED 1.6	Social and Economic Data	Administrative	NA	4	4	0	Number of Social / Economic Statistics / Database Reports Circulated / Uploaded on Website / Intranet	4	R0.00	R0.00	NA	Office of the Municipal Manager
LED 2	To improve job creation opportunities	LED 2.1	Expanded Public Works Programme (EPWP)	Administrative	NA	NA	250	0	Number of jobs created through the EPWP	250	R0.00	R13 966 000.00	EPWP Integrated Grant	Office of the Municipal Manager
LED 3	To promote special vulnerable focus groups development	LED 3.1	Special Programmes	Administrative	NA	6	6	0	Number of special programmes implemented per annum	4	R0.00	R0.00	NA	Office of the Municipal Manager
LED 4	To promotion youth and sport development	LED 4.1	Youth Development	Administrative	NA	4	4	0	Number of youth development initiatives implemented per annum	4	R0.00	R0.00	NA	Office of the Municipal Manager
		LED 4.2	Sport Development	Administrative	NA	3	3	0	Number of sport development initiatives implemented per annum	3	R0.00	R0.00	NA	Office of the Municipal Manager
LED 5	To enhance measures to reduce community exposure to diseases and health risk	LED 5.1	Environmental Health Services	Administrative	NA	100%	100%	0	Percentage implementation of legislated environmental health services	100%	R0.00	R0.00	R0.00	Economic Development and Environmental Services
GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
GGPP 1	To strengthen good governance	GGPP 1.1	Council and Council Committees	Administrative	NA	100%	100%	0	Percentage of functional Council and Council Committees	100%	R0.00	R0.00	NA	All
		GGPP 1.2	Policy Development and Review	Administrative	NA	TBC	TBC	TBC	Number of policies developed / reviewed		R0.00	R0.00	NA	All
		GGPP 1.3	Litigation Risk Mitigation / Litigation Management	Administrative	NA	100%	100%	0	Percentage Compliance to Litigation Risk Reduction Action Plan	100%	R0.00	R0.00	NA	Office of the Municipal Manager
		GGPP 1.4	Internal Audit	Administrative	NA	100%	100%	0	Percentage implementation of Internal Audit Plan	100%	R0.00	R0.00	NA	Office of the Municipal Manager
		GGPP 1.5	Risk Management	Administrative	NA	100%	100%	0	Percentage implementation of Risk Management Policy	100%	R0.00	R0.00	NA	Office of the Municipal Manager
		GGPP 1.6	Anti-Fraud and Corruption	Administrative	NA	5	5	0	Number of the Anti Fraud and Anti Corruption Strategy reviews conducted	1	R0.00	R0.00	NA	Office of the Municipal Manager
				Administrative	NA	5	5	0	Number of Anticorruption and awareness campaigns co-ordinated	1	R0.00	R0.00	NA	Office of the Municipal Manager
		GGPP 1.7	Inter Governmental Relations	Administrative	NA	8	8	0	Number of IGR structures in place and functional	8	R0.00	R0.00	NA	All
		GGPP 1.8	Annual Report	Administrative	NA	5	5	0	Number of Annual Reports adopted by 31 March of each year	1	R0.00	R0.00	NA	Office of the Municipal Manager
GGPP 2	To ensure that the communities fully participate in the affairs of the municipality as per the legislative provisions	GGPP 2.1	Public Participation	Administrative	NA	100%	100%	0	Percentage public participation strategy and plan implementation	100%	R0.00	R0.00	NA	Office of the Municipal Manager
GGPP 3	To strengthen communication and stakeholder relations	GGPP 3.1	Customer Relations	Administrative	NA	100%	100%	0	Percentage implementation of the Integrated Complaints Management System (ICMS)	100%	R0.00	R0.00	NA	Office of the Municipal Manager
		GGPP 3.2	Batho Pele	Administrative	NA	100%	100%	0	Percentage implementation of the Batho Pele Programme	100%	R0.00	R0.00	NA	Office of the Municipal Manager
		GGPP 3.3	Communications	Administrative	NA	100%	100%	0	Percentage of implementation of the Communication Strategy	100%	R0.00	R0.00	NA	Office of the Municipal Manager
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT														
MFVM 1	To ensure effective and efficient budgeting and financial reporting	MFVM 1.1	Municipal Budget	Administrative	NA	1	1	0	Number of annual budgets adopted by 31 May of each year	1	R0.00	R0.00	NA	Budget and Treasury Office
		MFVM 1.2		Administrative	NA	1	1	0	Number of Mid Year performance assessments approved by 25 January of each year	1	R0.00	R0.00	NA	Budget and Treasury Office
		MFVM 1.3		Administrative	NA	1	1	0	Number of budgets adjustments adopted by 28 February of each year	1	R0.00	R0.00	NA	Budget and Treasury Office
		MFVM 1.4	Annual Financial Statements	Administrative	NA	1	1	0	Number of annual financial statements prepared and submitted to Auditor General by 31 August of each year	1	R0.00	R0.00	NA	Budget and Treasury Office
		MFVM 1.5		Administrative	NA	1	1	0	Number of annual consolidated financial statements prepared and submitted to Auditor General by 30 September of each year	1	R0.00	R0.00	NA	Budget and Treasury Office

ORGANISATIONAL SCORECARD														
SO No.	Strategic Objective (SO)	IDP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	Annual Target	Annual Budget			Responsible Department
				Municipality	Ward No.					2025 / 2026	CAPEX	OPEX	Funding Source	
		MFVM 1.6	In-Year Financial Reporting	Administrative	NA	12	12	0	Number of in-year financial reports submitted	12	R0.00	R0.00	NA	Budget and Treasury Office
MFVM 2	To improve revenue collection	MFVM 2.1	Revenue Management Systems(RMS)	Administrative	NA	100%	100%	0	Percentage implementation of RMS	100%	R0.00	R0.00	NA	Budget and Treasury Office & Water Services
MFVM 3	To optimise expenditure	MFVM 3.1	Supply Chain Management	Administrative	NA	100%	100%	0	Percentage implementation of supply chain management policy	100%	R0.00	R0.00	NA	All
		MFVM 3.2	Payment of Creditors	Administrative	NA	100%	100%	0	100% Compliance with creditors payment plan	100%	R0.00	R0.00	NA	Budget and Treasury Office
		MFVM 3.3	Capital Budget Expenditure	Administrative	NA	100%	100%	0	Percentage expenditure on capital budget	100%	R0.00	R0.00	NA	All
		MFVM 3.4	Maintenance Budget Expenditure	Administrative	NA	100%	100%	0	Percentage expenditure on maintenance budget	100%	R0.00	R0.00	NA	Water Services & Corporate Services
MFVM 4	To optimise asset management	MFVM 4.1	Asset Register	Administrative	NA	12	12	0	Number of a GRAP compliant asset register updates per annum	12	R0.00	R0.00	NA	Budget and Treasury Office
CROSS CUTTING INTERVENTIONS														
CCI 1	To promote a healthy, safe, and sustainability environment	CCI 1.1	Disaster Management	All	All	100%	100%	0	Percentage implementation of Disaster Risk Management Plan	100%	R0.00	R0.00	NA	Corporate Services
		CCI 1.2	Environmental Management	All	All	5	5	0	Number of environmental management programmes / projects implemented per annum	11	R0.00	R0.00	NA	Economic Development and Environmental Services
CCI 2	Improve Coordination and Planning	CCI 2.1	Integrated Development Plan (IDP)	Administrative	NA	4	4	0	Number 2022 / 2023 to 2026 / 2027 IDP reviews adopted by Council	1	R0.00	R0.00	NA	Office of the Municipal Manager
		CCI 2.2	Spatial Development Framework (SDF)	Administrative	NA	4	4	0	Number of 2017 to 2040 SDF reviews adopted	1	R0.00	R0.00	NA	Office of the Municipal Manager
		CCI 2.3	Geographic Information Systems (GIS)	Administrative	NA	100%	100%	0	Percentage implementation of GIS policy	100%	R0.00	R0.00	NA	Office of the Municipal Manager

2025 2026 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

OFFICE OF THE MUNICIPAL MANAGER

IDP Ref	Strategic Objective (SO)	SDBIP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	YEAR TARGET	Quarterly Targets and Progress				Annual Budget and Expenditure			Responsible Section / Unit	POE
				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT																			
MTID 1.2	To ensure 100% implementation of Organisational Performance Management System (OPMS) policy and procedural manual	MTID 1.2.1	Service Delivery and Budget Implementation Plan (SDBIP)	Administrative	NA	1 per annum	1 per annum	NA	Number of SDBIPs signed and approved by the Mayor 28 days after Municipal budget adoption	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Corporate Strategy and Shared Services	Mayors approval letter
		MTID 1.2.2	Performance Reviews	Administrative	NA	4 per annum	4 per annum	NA	Number of quarterly performance reviews held per annum	4	1	1	1	1	R0.00	R0.00	NA	Corporate Strategy and Shared Services	Attendance Register, minutes and Agenda
		MTID 1.2.3	Performance Contracts	Administrative	NA	5 per annum	5 per annum	NA	Number of Signed S54 and 56 Performance Contracts by the 31 July of each year	5	5	N/A	N/A	N/A	R0.00	R0.00	NA	Corporate Strategy and Shared Services	Copies of signed performance agreements
MTID 1.3	To ensure 100% implementation of IPMS for level 2 to 18	MTID 1.3.1 OMM	IPMS Workplans	Administrative	NA	112	112	0	Cumulative Number of Level 2-18 employees with workplans developed	112	56	N/A	N/A	112	R0.00	R0.00	NA	All	Consolidated list of Signed Workplans from IPMS section
MTID 1.4	To ensure 100% compliance with record management legislative framework	MTID 1.4.1 OMM	Electronic Document Management System (EDMS)	Administrative	NA	400	400	NA	Number of documents submitted by the Office of the Municipal Manager per annum	400	100	100	100	100	R0.00	R0.00	NA	All	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes
MTID 2.1	To ensure 100% implementation of Human Resources Plan and Strategy	MTID 2.1.6 OMM	Leave Management	Administrative	NA	100%	100%	NA	Percentage compliance of the Office of the Municipal Manager with leave management policy	100%	100%	100%	100%	100%	R0.00	R0.00	NA	All	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes
		MTID 2.1.7 OMM	Overtime Management	Administrative	NA	100%	100%	NA	Percentage compliance of the Office of the Municipal Manager with Hours of Work Policy on Overtime	100%	100%	100%	100%	100%	R0.00	R0.00	NA	All	System Report to Manco/ Extended MANCO and minutes
		MTID 2.1.8 OMM	Consequence Management	Administrative	NA	4 per annum	4 per annum	NA	Number of consequence management reports submitted to Management Committee (MANCO) per annum	4	1	1	1	1	R0.00	R0.00	NA	All	Quarterly reports to MANCO
LOCAL ECONOMIC DEVELOPMENT																			
LED 1.6	To ensure that Social / Economic Statistics / Database reports are circulated / uploaded on website / intranet	LED 1.6.1	Social and Economic Data	Administrative	NA	4 per annum	4 per annum	NA	Number of Social / Economic Statistics / Database reports circulated / uploaded on website / intranet	4	1	1	1	1	R0.00	R0.00	NA	Policy and Research	Social/Economic Statistics/Database Report Circulated/Uploaded on Intranet/Website
LED 2.1	To ensure jobs are created through the EPWP	LED 2.1.1	Expanded Public Works Programme (EPWP)	Administrative	NA	250 per annum	400 per annum	NA	Number of jobs created through the EPWP	250	125	125	N/A	N/A	R0.00	R13 966 000.00	EPWP Integrated Grant	Special Programmes	Payment Register
		LED 3.1.1	Operation Sukuma Sakhe (OSS)	Administrative	NA	4 per annum	4 per annum	NA	Number of functional District Task Team (DTT) Meetings coordinated per annum	4	1	1	1	1	R0.00	R0.00	NA	Special Programmes	Resolution Register and attendance register

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				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
LED 3.1	To ensure special programmes implementation	LED 3.1.2	HIV and AIDS Programme	Administrative	NA	4 per annum	4 per annum	NA	Number of HIV/AIDS programmes implemented per annum	4	1	1	1	1	R0.00	R0.00	NA	Special Programmes	Quarterly progress report to Portfolio Committee on HIV/AIDS programmes implemented and PC extract
		LED 3.1.3	Disability Programme	Administrative	NA	4 per annum	4 per annum	NA	Number of disability programmes implemented	4	1	1	1	1	R0.00	R0.00	NA	Special Programmes	Quarterly progress report to Portfolio Committee on Disability programmes implemented and PC extract
		LED 3.1.4	Gender Programme	Administrative	NA	4 per annum	4 per annum	NA	Number of gender development programmes implemented	4	1	1	1	1	R0.00	R0.00	NA	Special Programmes	Quarterly progress report to Portfolio Committee on Gender programmes implemented and PC extract
		LED 3.1.5	Senior Citizen Programme	Administrative	NA	4 per annum	4 per annum	NA	Number of senior citizens programmes implemented	4	1	1	1	1	R0.00	R0.00	NA	Special Programmes	Quarterly progress report to Portfolio Committee on Senior Citizen programmes implemented and PC extract
		LED 3.1.6	Rights of a Child Programme	Administrative	NA	4 per annum	4 per annum	NA	Number of rights of a child programmes implemented	4	1	1	1	1	R0.00	R0.00	NA	Special Programmes	Quarterly progress report to Portfolio Committee on the Rights of the Child programmes implemented and PC extract
LED 4.1	To ensure youth development initiatives are implemented	LED 4.1.1	Education, Training, and skills development programmes (ETSD)	Administrative	NA	4 per annum	4 per annum	NA	Number of training ETSD programmes supported per annum	4	1	1	1	1	R0.00	R0.00	NA	Youth Development	Quarterly progress report to Portfolio Committee on Education, Training, and skills development programmes supported and PC extract
		LED 4.1.2	Substance Abuse and Social ills	Administrative	NA	2 per annum	2 per annum	NA	No. of substance abuse campaigns coordinated per annum	2	1	N/A	N/A	1	R0.00	R0.00	NA	Youth Development	Quarterly progress report to Portfolio Committee on Substance Abuse and Social ills programmes supported and PC extract
		LED 4.1.3	Youth Small business Support Programmes	Administrative	NA	4 per annum	4 per annum	NA	Number of small businesses supported per annum	4	1	1	1	1	R0.00	R0.00	NA	Youth Development	Quarterly progress report to Portfolio Committee on Youth Small business programmes Supported and PC extract
		LED 4.1.4	Youth Supported Programmes	Administrative	NA	4 per annum	4 per annum	NA	Number of youth programmes supported per annum	4	1	1	1	1	R0.00	R0.00	NA	Youth Development	Quarterly progress report to Portfolio Committee on Youth programmes Supported and PC extract

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				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
LED 4.2	To ensure sport development initiatives are implemented	LED 4.2.1	Sport Development	Administrative	NA	3 per annum	3 per annum	NA	Number of sport development programmes coordinated per annum	3	1	N/A	1	1	R0.00	R0.00	NA	Youth Development	Quarterly progress report to Portfolio Committee on sport development programmes coordinated and PC extract
GOOD GOVERNANCE AND PUBLIC PARTICIPATION																			
GGPP 1.1	To ensure 100% functionality of Council and Council Committees	GGPP 1.1.9	Municipal Public Accounts Committee (MPAC)	Administrative	NA	4 per annum	4 per annum	NA	Number of Municipal Public Accounts Committee (MPAC) meetings coordinated	4	1	1	1	1	R0.00	R0.00	NA	Internal Audit and Risk Management	Proof of meeting coordination or Agenda with minutes and register
		GGPP 1.1.10	Audit Committees	Administrative	NA	4 per annum	4 per annum	NA	Number of audit committee meetings held per annum	4	1	1	1	1	R0.00	R0.00	NA	Internal Audit and Risk Management	Proof of meeting coordination or Agenda with minutes and register
				Administrative	NA	4 per annum	4 per annum	NA	Number of Performance audit committee meetings held per annum	4	1	1	1	1	R0.00	R0.00	NA	Internal Audit and Risk Management	Proof of meeting coordination or Agenda with minutes and register
		GGPP 1.1.11 OMM	Full Council Resolutions	Administrative	NA	100%	100%	Nill	Percentage of Full Council resolutions implemented	100%	100%	100%	100%	100%	R0.00	R0.00	NA	All	Report to MANCO / Ext MANCO Signed Extract
		GGPP 1.2.1		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of Geographic Information Systems (GIS) policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Development Planning	Council resolution
		GGPP 1.2.2		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of Organisational Performance Management System (OPMS) Framework Policy and Procedural Manual	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Corporate Strategy and Shared Services	Council resolution

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				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
GGPP 1.2	To ensure policies are developed / reviewed	GGPP 1.2.3	Policy Development, Review and Management	Administrative	NA	1 per annum	1 per annum	0	Number of annual review of Risk Management policy	1	N/A	1	N/A	N/A	R0.00	R0.00	NA	Internal Audit and Risk Management	Council resolution
		GGPP 1.2.4		Administrative	NA	1 per annum	1 per annum	0	Number of Fraud prevention Policies reviewed per annum	1	N/A	1	N/A	N/A	R0.00	R0.00	NA	Internal Audit and Risk Management	Council resolution
		GGPP 1.2.5		Administrative	NA	1 per annum	1 per annum	0	Number of Batho Pele Policies reviewed per annum	1	N/A	1	N/A	N/A	R0.00	R0.00	NA	Communications and Customer Relations	Council resolution
		GGPP 1.2.6		Administrative	NA	1 per annum	1 per annum	0	Number of Policy Guides Reviewed per annum	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Policy and Research	Copy of Policy Guide Reviewed and Uploaded on the Municipal Intranet
		GGPP 1.2.7		Administrative	NA	1 per annum	1 per annum	0	Number of Policy Management Policy and Procedure reviews per annum	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Policy and Research	Council Extract
		GGPP 1.2.8		Administrative	NA	1 per annum	1 per annum	0	Number of Policy Registers approved by 31 December each year	1	N/A	1	N/A	N/A	R0.00	R0.00	NA	Policy and Research	MANCO Extract Approving Report
		GGPP 1.2.9		Administrative	NA	10 per annum	10 per annum	0	Number of Policy Committee Meetings Coordinated	10	3	2	2	3	R0.00	R0.00	NA	Policy and Research	Proof of Meeting Coordination or Committee Extracts/Minutes and Attendance Register

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IDP Ref	Strategic Objective (SO)	SDBIP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	YEAR TARGET	Quarterly Targets and Progress				Annual Budget and Expenditure			Responsible Section / Unit	POE
				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
		GGPP 1.2.10		Administrative	NA	8 per annum	8 per annum	0	Number of Policy Awareness Campaigns Conducted	8	2	2	2	2	R0.00	R0.00	NA	Policy and Research	Copy of Awareness Campaign Material
		GGPP 1.2.11		Administrative	NA	75%	75%	0	Percentage compliance with policy adherence and compliance	75%	N/A	N/A	N/A	75%	R0.00	R0.00	NA	Policy and Research	Council Extracts of all reviewed policies and updated Policy Register
GGPP 1.3	To ensure 100% compliance to Litigation Risk Reduction Action Plan	GGPP 1.3.1	Litigation Risk Mitigation/Litigation Management	Administrative	NA	100%	100%	0	Percentage Compliance to Litigation Risk Reduction Action Plan	100%	100%	100%	100%	100%	R0.00	R0.00	NA	Legal Support Services	Extract from MANCO indicating receipt of report on % of risk reduction
		GGPP 1.3.2	Contractual Obligations	Administrative	NA	100%	100%	0	Percentage compliance achieved as per the contractual obligations checklist	95%	95%	95%	95%	95%	R0.00	R0.00	NA	Legal Support Services	Extract from MANCO indicating receipt of report on % of contractual obligations checklist
		GGPP 1.3.3	Institutional Compliance Checklist	Administrative	NA	100%	100%	0	Percentage compliance achieved as per the Municipal Legislative Compliance Checklist	95%	95%	95%	95%	95%	R0.00	R0.00	NA	Legal Support Services	Extract from MANCO indicating receipt of report on % of compliance
		GGPP 1.4.1	Internal Audit Plan	Administrative	NA	1 per annum	1 per annum	0	Number of Annual Internal Audit Plan developed and approved by 30 September each year	1	1	N/A	N/A	N/A	R0.00	R0.00	NA	Internal Audit and Risk Management	Audit Committee Minutes
		GGPP 1.4.2		Administrative	NA	3 per annum	3 per annum	0	Number of reports on the status of implementation of internal Audit Plan submitted to the Audit committee per annum	3	N/A	1	1	1	R0.00	R0.00	NA	Internal Audit and Risk Management	Audit Committee Minutes

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				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
GGPP 1.4	To ensure 100% implementation of Internal Audit Plan	GGPP 1.4.3	Review of Audit Charters	Administrative	NA	1 per annum	1 per annum	0	Number of Audit Committee Charters reviewed by 30 September each year	1	1	N/A	N/A	N/A	R0.00	R0.00	NA	Internal Audit and Risk Management	Audit Committee Minutes
		GGPP 1.4.4		Administrative	NA	1 per annum	1 per annum	0	Number of Audit Internal Audit Charters reviewed by 30 September each year	1	1	N/A	N/A	N/A	R0.00	R0.00	NA	Internal Audit and Risk Management	Audit Committee Minutes
		GGPP 1.4.5	Unauthorised, Irregular or Fruitless and Wasteful Expenditure (UIFWE)	Administrative	NA	1 per annum	1 per annum	0	Number of UIFWE investigation conducted per annum	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Internal Audit and Risk Management	UIFWE Investigation report
GGPP 1.5	Percentage implementation of Risk Management Policy	GGPP 1.5.1	Risk Management	Administrative	NA	1 per annum	1 per annum	0	Number of General Risk registers approved by 30 September each year	1	1	N/A	N/A	N/A	R0.00	R0.00	NA	Internal Audit and Risk Management	Minutes from RMC
		GGPP 1.5.2		Administrative	NA	1 per annum	1 per annum	0	Number of Fraud Risk registers approved by 30 September each year	1	1	N/A	N/A	N/A	R0.00	R0.00	NA	Internal Audit and Risk Management	Minutes from RMC
		GGPP 1.5.3		Administrative	NA	3 per annum	3 per annum	0	Number of Risk mitigation - Follow up reports submitted to the Risk Management Committee per annum	3	N/A	1	1	1	R0.00	R0.00	NA	Internal Audit and Risk Management	Minutes from RMC
		GGPP 1.5.4		Administrative	NA	3 per annum	3 per annum	0	Number of Fraud Risk mitigation plan - Follow up reports submitted to the Risk Management Committee per annum	3	N/A	1	1	1	R0.00	R0.00	NA	Internal Audit and Risk Management	Minutes from RMC

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				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
		GGPP 1.5.5		Administrative	NA	3 per annum	3 per annum	0	Number of Risk Management committee meetings held per annum	3	N/A	1	1	1	R0.00	R0.00	NA	Internal Audit and Risk Management	Minutes from RMC
GGPP 1.6	To ensure Anti Fraud and Anti Corruption Strategy reviews conducted	GGPP 1.6.1	Anti-Fraud and Corruption	Administrative	NA	1 per annum	1 per annum	0	Number of the Anti Fraud and Anti Corruption Strategy reviews conducted	1	N/A	1	N/A	N/A	R0.00	R0.00	NA	Internal Audit and Risk Management	Council resolution
	To ensure Anticorruption and awareness campaigns are co-ordinated	GGPP 1.6.2		Administrative	NA	1 per annum	1 per annum	0	Number of Anticorruption and awareness campaigns co-ordinated	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Internal Audit and Risk Management	Attendance register/Programme
		GGPP 1.7.1	IGR Structures	Administrative	NA	4 per annum	4 per annum	0	Number of Political hub meetings coordinated per annum	4	1	1	1	1	R0.00	R0.00	NA	Corporate Strategy and Shared Services	Proof of meeting coordination or Agenda with minutes and register
		GGPP 1.7.2		Administrative	NA	4 per annum	4 per annum	0	Number of Technical hub meetings coordinated per annum	4	1	1	1	1	R0.00	R0.00	NA	Corporate Strategy and Shared Services	Proof of meeting coordination or Agenda with minutes and register
		GGPP 1.7.3		Administrative	NA	4 per annum	4 per annum	0	Number of Speakers Forum Meetings coordinated per annum	2	N/A	1	N/A	1	R0.00	R0.00	NA	Public Participation	Proof of meeting coordination or Agenda with minutes and register
		GGPP 1.7.4		Administrative	NA	4 per annum	4 per annum	0	Number of Social Protection, Community and Human Development (Social) Cluster meetings coordinated per annum	4	1	1	1	1	R0.00	R0.00	NA	Corporate Strategy and Shared Services	Proof of meeting coordination or Agenda with minutes and register

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				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
GGPP 1.7	To ensure Inter Governmental Relations (IGR) structures are in place and functional	GGPP 1.7.5	IGR Structures	Administrative	NA	4 per annum	4 per annum	0	Number of Governance, State Capacity and Institutional Development (Governance) Cluster meetings coordinated per annum	4	1	1	1	1	R0.00	R0.00	NA	Corporate Strategy and Shared Services	Proof of meeting coordination or Agenda with minutes and register
		GGPP 1.7.6		Administrative	NA	4 per annum	4 per annum	0	Number of Economic Sector, Investment and Infrastructure Development (Economic) Cluster meetings coordinated per annum	4	1	1	1	1	R0.00	R0.00	NA	Corporate Strategy and Shared Services	Proof of meeting coordination or Agenda with minutes and register
		GGPP 1.7.7		Administrative	NA	4 per annum	4 per annum	0	Number of Justice and Crime Prevention Security (Justice) Cluster meetings coordinated per annum	4	1	1	1	1	R0.00	R0.00	NA	Corporate Strategy and Shared Services	Proof of meeting coordination or Agenda with minutes and register
		GGPP 1.7.8		Administrative	NA	4 per annum	4 per annum	0	Number of District Communicators Forum (DCF) meetings coordinated per annum	4	1	1	1	1	R0.00	R0.00	NA	Political Support	Proof of meeting coordination or Agenda with minutes and register
		GGPP 1.7.9	IGR Sub-Structures	Administrative	NA	4 per annum	4 per annum	0	Number of District Public Participation Meetings coordinated per annum	4	1	1	1	1	R0.00	R0.00	NA	Public Participation	Proof of meeting coordination or Agenda with minutes and register
		GGPP 1.7.10		Administrative	NA	4 per annum	4 per annum	0	Number of District Development Planning Forum meetings coordinated per annum	4	1	1	1	1	R0.00	R0.00	NA	Development Planning	Proof of meeting coordination or Agenda with minutes and register
		GGPP 1.7.11		Administrative	NA	4 per annum	4 per annum	0	Number of IDP Representative Forum meetings coordinated per annum	4	1	1	1	1	R0.00	R0.00	NA	Development Planning	Proof of meeting coordination or Agenda with minutes and register

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				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
		GGPP 1.7.12		Administrative	NA	2 per annum	2 per annum	0	Number of Batho Pele District Forum functional meetings coordinated	2	N/A	1	N/A	1	R0.00	R0.00	NA	Communications and Customer Relations	Proof of meeting coordination or Agenda with minutes and register
GGPP 1.8	To ensure adoption of Annual Reports by 31 March of each year	GGPP 1.8.1	Annual Report	Administrative	NA	1 per annum	1 per annum	0	Number of Annual reports tabled at Council by 31 January each year	1	N/A	N/A	1	N/A	R0.00	R0.00	NA	Corporate Strategy and Shared Services	Council resolution
		GGPP 1.8.2		Administrative	NA	1 per annum	1 per annum	0	Number of Annual Reports adopted by 31 March of each year	1	N/A	N/A	1	N/A	R0.00	R0.00	NA	Corporate Strategy and Shared Services	Council resolution
		GGPP 1.8.3		Administrative	NA	1 per annum	1 per annum	0	Number of Annual Performance Reports submitted to AG by the 31 August of each year	1	1	N/A	N/A	N/A	R0.00	R0.00	NA	Corporate Strategy and Shared Services	Proof of submission to AG - email
		GGPP 1.8.4		Administrative	NA	1 per annum	1 per annum	0	Number of Oversight Report adopted by 31 March of each year	1	N/A	N/A	1	N/A	R0.00	R0.00	NA	Corporate Strategy and Shared Services	Council resolution
GGPP 2.1	To ensure 100% implementation of the public	GGPP 2.1.1	Mayoral Izimbizo	Administrative	NA	18 per annum	18 per annum	0	Number of Mayoral Izimbizo facilitated per annum	18	N/A	18	N/A	N/A	R0.00	R0.00	NA	Public Participation	Proof of Imbizo coordination/ Programme/ Agenda/Report from community engagement
		GGPP 2.1.2	IDP / BUDGET Roadshows	Administrative	NA	18 per annum	18 per annum	0	Number of IDP / BUDGET Roadshows facilitated per annum	18	N/A	N/A	N/A	18	R0.00	R0.00	NA	Public Participation	Proof of IDP/BUDGET road show coordination/ Programme/ Agenda/Report from community engagement

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				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
GGPP 2.1	participation strategy and plan	GGPP 2.1.3	Ward Committees	Administrative	NA	4 per annum	4 per annum	0	Number of Ward Committee Functionality Report	4	1	1	1	1	R0.00	R0.00	NA	Public Participation	COGTA Functionality Report
		GGPP 2.1.4		Administrative	NA	4 per annum	4 per annum	0	Number of Meetings with Chair and secretaries of ward Committees coordinated	2	N/A	1	N/A	1	R0.00	R0.00	NA	Public Participation	Proof of meeting coordination or Agenda with minutes and register
GGPP 3.1	To ensure 100% implementation of the Integrated Complaints Management System (ICMS)	GGPP 3.1.1	Integrated Complaints Management System (ICMS)	Administrative	NA	32000 per annum	32000 per annum	0	Number of incoming calls answered	32000	8000	8000	8000	8000	R0.00	R0.00	NA	Communications and Customer Relations	System Generated electronic report
		GGPP 3.1.2		Administrative	NA	4 per annum	4 per annum	0	Number of ICMS reports analysed	4	1	1	1	1	R0.00	R0.00	NA	Communications and Customer Relations	Copy of the Analysis Report
		GGPP 3.1.3		Administrative	NA	4 per annum	4 per annum	0	Number of Front Desk Functionality Reports Generated	4	1	1	1	1	R0.00	R0.00	NA	Communications and Customer Relations	Copy of the Report signed by the Manager
		GGPP 3.1.4		Administrative	NA	95%	95%	0	Percentage of Escalated Complaints (OMM, SAHRC & Presidential) Resolved	95%	95%	95%	95%	95%	R0.00	R0.00	NA	Communications and Customer Relations	Copy of the Report generated by the Office of the Premier
		GGPP 3.1.5		Administrative	NA	1 per annum	1 per annum	0	Number of Customer Satisfaction Surveys conducted per annum	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Policy and Research	Customer Satisfaction Survey Report submitted to Manco and Manco resolution

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OFFICE OF THE MUNICIPAL MANAGER																			
IDP Ref	Strategic Objective (SO)	SDBIP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	YEAR TARGET	Quarterly Targets and Progress				Annual Budget and Expenditure			Responsible Section / Unit	POE
				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
GGPP 3.2	To ensure 100% implementation of the Batho Pele Programme	GGPP 3.2.1	Batho Pele	Administrative	NA	1 per annum	1 per annum	0	Number of Service Delivery Improvement Plan (SDIP) Developed	1	1	N/A	N/A	N/A	R0.00	R0.00	NA	Communications and Customer Relations	COPY of the SDIP & MANCO Extract approving SDIP
		GGPP 3.2.2		Administrative	NA	2 per annum	2 per annum	0	Number of Unannounced Visits Conducted	2	N/A	1	N/A	1	R0.00	R0.00	NA	Communications and Customer Relations	Unannounced Visits Report submitted to Manco with Manco resolution
		GGPP 3.2.3		Administrative	NA	4 per annum	4 per annum	0	Number of Batho Pele training sessions conducted	4	1	1	1	1	R0.00	R0.00	NA	Communications and Customer Relations	Attendance Register
		GGPP 3.2.4		Administrative	NA	1 per annum	1 per annum	0	Number of Municipal Service weeks awareness programmes conducted per annum	1	1	N/A	N/A	N/A	R0.00	R0.00	NA	Communications and Customer Relations	Close out report to Manco and Manco Resolution
GGPP 3.3	To ensure 100% of implementation of the Communication Strategy	GGPP 3.3.1	Communications	Administrative	NA	2 per annum	2 per annum	0	Number of Mayoral Radio slots conducted	2	1	N/A	1	N/A	R0.00	R0.00	NA	Office of the Municipal Manager	Confirmation letter from the Radio Station and Mayoral Notes
		GGPP 3.3.2		Administrative	NA	2 per annum	2 per annum	0	Number of Newsletters developed per annum	2	N/A	1	N/A	1	R0.00	R0.00	NA	Office of the Municipal Manager	Copy Of Newsletter
		GGPP 3.3.3		Administrative	NA	60 per annum	60 per annum	0	Number of Social Media Information updates circulated per annum	60	15	15	15	15	R0.00	R0.00	NA	Office of the Municipal Manager	Extracts/screenshots from Social Media site

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				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
		GGPP 3.3.4		Administrative	NA	4 per annum	4 per annum	0	Number of mainstream Media Monitoring analysis conducted per annum	4	1	1	1	1	R0.00	R0.00	NA	Office of the Municipal Manager	Copy of the Report on analysis of Mainstream Media interaction
		GGPP 3.3.5		Administrative	NA	16 per annum	16 per annum	0	Number of Press releases issued on the municipal Platforms per annum	16	4	4	4	4	R0.00	R0.00	NA	Office of the Municipal Manager	Copy of Press Statement
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT																			
MFVM 3.1	To ensure 100% implementation of supply chain management policy	MFVM 3.1.1 OMM	Supply Chain Management	Administrative	NA	4 per annum	4 per annum	0	Number of vendor performance reports submitted to Supply Chain Management unit	4	1	1	1	1	R0.00	R0.00	NA	All	Manco Resolution
CROSS CUTTING INTERVENTIONS																			
CCI 2.1	To ensure 2022 / 2023 to 2026 / 2027 IDP reviews are adopted by Council	CCI 2.1.4	Integrated Development Plan (IDP)	Administrative	NA	1 per annum	1 per annum	NA	Number 2022 / 2023 to 2026 / 2027 IDP reviews adopted by Council no later than 30 June of each year	1	NA	N/A	N/A	1	R0.00	R0.00	NA	Development Planning	Council resolution
		CCI 2.1.5		Administrative	NA	1 per annum	1 per annum	NA	Number of IDP, Budget and PMS Process and Framework Plan for the 2022 / 2023 to 2026 / 2027 IDP reviews adopted by Council no later than 31 August of each year	1	1	NA	N/A	N/A	R0.00	R0.00	NA	Development Planning	Council resolution
		CCI 2.1.6		Administrative	NA	1 per annum	1 per annum	NA	Number 2022 / 2023 to 2026 / 2027 draft IDP reviews approved by Council for public participation no later than 31 March of each year.	1	NA	N/A	1	N/A	R0.00	R0.00	NA	Development Planning	Council resolution
CCI 2.2	To ensure 2017 to 2040 SDF reviews are adopted by Council	CCI 2.2.2	Spatial Development Framework (SDF)	Administrative	NA	4	4	Nil	Number of 2017 to 2040 SDF reviews adopted	1	NA	N/A	N/A	1	R0.00	R0.00	NA	Development Planning	Council resolution
CCI 2.3	Ensure 100% implementation of GIS policy	CCI 2.3.1	Geographic Information Systems (GIS)	Administrative	NA	30-Jun-26	New	NA	Date GIS Strategy developed and adopted by Council	30-Jun-26	NA	N/A	N/A	1	R0.00	R0.00	NA	Development Planning	Council resolution
		CCI 2.3.2		Administrative	NA	2 days	2 days	NA	Number of days taken to construct custom map	5 days	5 days	5 days	5 days	5 days	R0.00	R0.00	NA	Development Planning	MAP production register, request forms
		CCI 2.3.3		Administrative	NA	1 day	1 day	NA	Number of days taken to produce readily available map	1 day	1 day	1 day	1 day	1 day	R0.00	R0.00	NA	Development Planning	MAP production register, request forms

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CORPORATE SERVICES																			
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				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT																			
MTID 1.1	To ensure 100% functionality internal Information and Communication Technology (ICT)	MTID 1.1.1	Digital Strategy	Administrative	NA	4 per annum	4 per annum	0	Number of reports for the Implementation of the ICT Digital Strategy Year 4 Goals	4	1	1	1	1	R0.00	R0.00	NA	Information and Communication Technology	Progress Report to ICT Steering Committee ICT Digital Strategy Implementation Plan Minutes of the ICT Steering Committee
		MTID 1.1.2	Data Analytics	Administrative	NA	4 per annum	4 per annum	0	Number of Data Management Programs implemented per annum	4	1	1	1	1	R0.00	R54 024.00	NA	Information and Communication Technology	Progress Report to ICT Steering Committee Data Analytics: SCADA, CRM, Dashboard on Intranet Data Service Delivery: SCADA Roadmap, Year 4 Goals, Draft Data Strategy and Draft AI Strategy Smart APP's: Citizen APP, WHATSAPP for Business & CHATBOT Internal Data Awareness Road Shows Minutes of ICT Steering committee
		MTID 1.1.3	ICT Continuity and Network Service Delivery	Administrative	NA	4 per annum	4 per annum	0	Number of reports on ICT Continuity and Network Service Delivery	4	1	1	1	1	R0.00	R2 841 637.00	NA	Information and Communication Technology	Progress Report to ICT Steering Committee Continuity: Backups, Restores, Offsites backups, DRP and DRP SOP Review , DRP Test Network Service Delivery: Network Availability, APN , NAC, VLANS, Telephony, LAN, Internet Use, Server OS, and DB Version Management Minutes of ICT Steering committee
		MTID 1.1.4	ICT Operations Service Delivery	Administrative	NA	4 per annum	4 per annum	0	Number of reports on ICT Operations Service Delivery and ICT Facilities Maintenance Plan	4	1	1	1	1	R0.00	R5 207 866.00	NA	Information and Communication Technology	Progress Report to ICT Steering Committee Operations Service Delivery: Analysed ICT Services Desk Logs, Licences and agreements for systems, Device Allocation Statistics and New Lease Implementation ICT Facilities: Maintenance Plan Minutes of ICT Steering committee
		MTID 1.1.5	ICT Websites Service Delivery and Digital Transformation	Administrative	NA	4 per annum	4 per annum	0	Number of reports on ICT Websites Service Delivery and Digital Transformation	4	1	1	1	1	R0.00	R16 207.00	NA	Information and Communication Technology	Progress Report to ICT Steering Committee Website Service Delivery: S75, Regulation 80, Website analytics, Website Champions Task Team Intranet Service Delivery: Intranet Refresh & Dashboard with Data Analytics Digital Transformation: Champions Task Team, ICT Capacitation sessions, Training of employees, AI Awareness and Promotion in Operations Minutes of ICT Steering committee

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IDP Ref	Strategic Objective (SO)	SDBIP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	YEAR TARGET	Quarterly Targets and Progress				Annual Budget and Expenditure			Responsible Section / Unit	POE
				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
		MTID 1.1.6	ICT Cyber Security	Administrative	NA	4 per annum	4 per annum	0	Number of ICT Cybersecurity programmes	4	1	1	1	1	R0.00	R378 165.00	NA	Information and Communication Technology	Progress Report to ICT Steercom including; ICT Cybersecurity: Annual Plan with milestones Cybersecurity Awareness Campaigns, Change Controls, Patch Management, Simulations, Implementation of the Cybersecurity Strategy, MFA, Vulnerability Assessment and Penetration Test Minutes of ICT Steering committee
		MTID 1.1.7	ICT Data Protection	Administrative	NA	4 per annum	4 per annum	0	Number of Data protection programmes	4	1	1	1	1	R0.00	R0.00	NA	Information and Communication Technology	Progress Report to ICT Steercom including; Data Protection Programs: MS Teams Usage by Departments Awareness of Teams and OneDrive POPIA Controls Minutes of ICT Steering committee
		MTID 1.1.8	ICT Facilities and Infrastructure Resources	Administrative	NA	4 per annum	4 per annum	0	Number of ICT Facilities and Infrastructure Resource Projects implemented	4	1	1	1	1	R0.00	R0.00	NA	Information and Communication Technology	Progress Report to ICT Steering Committee ICT Infrastructure Refresh: Switches, AP's, Boardroom Projectors, Backup Storage and Peripheral items Minutes of the ICT Steering committee
		MTID 1.1.9	ICT Governance Compliance and ICT Policy Implementation	Administrative	NA	100%	100%	0	Percentage compliance to ICT Governance and Policy Implementation	100%	25%	50%	70%	100%	R0.00	R0.00	NA	Information and Communication Technology	Progress Report to ICT Steering Committee on ICT Governance and ICT Policy Implementation Minutes of the ICT Steering Committee
MTID 1.3	To ensure 100% implementation of IPMS for level 2 to 18	MTID 1.3.1 CS	IPMS Workplans	Administrative	NA	137	137	0	Cumulative Number of Level 2-18 employees with workplans developed	137	69	N/A	N/A	137	R0.00	R0.00	NA	All	Consolidated list of Signed Workplans from IPMS section
		MTID 1.4.1 CS	Electronic Document Management System (EDMS)	Administrative	NA	400	400	NA	Number of documents submitted by CS per annum	400	100	100	100	100	R0.00	R0.00	NA	All	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes
MTID	To ensure 100% compliance with record	MTID 1.4.2	Protection of Personal Information Act (POPIA)	Administrative	NA	4 per annum	4 per annum	NA	Number of POPIA Awareness conducted per annum	4	1	1	1	1	R0.00	R0.00	NA	Administration and Auxiliary Services	Attendance register and or screenshot of electronic awareness conducted

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				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
1.4	management legislative framework	MTID 1.4.3	Filing of Tenders	Administrative	NA	100%	96%	NA	Percentage of tenders filed (Z20)as per the checklist	80%	80%	80%	80%	80%	R0.00	R0.00	NA	Administration and Auxiliary Services	Completed checklist and signed verification by Manager SCM and GM Corporate Services
		MTID 1.4.4	Registry Services Inspections	Administrative	NA	1 per annum	N/A	N/A	Number of Inspections conducted by the Department of Sports, Arts & Culture	1	N/A	N/A	1	N/A	R0.00	R0.00	NA	Administration and Auxiliary Services	Attendance register and inspection report from Department of Sports, Arts & Culture
MTID 1.5	To ensure that municipal buildings are maintained and comply with the occupational health and safety	MTID 1.5.1	Facilities Management	Administrative	NA	4 per annum	4 per annum	0	Number of reports compiled on facilities management	4	1	1	1	1	R0.00	R6 280 940.00	NA	Corporate Services	Quarterly report / extract to Extended Manco or Manco
	To ensure that Base Telecommunications Stations Contracts are co-ordinated and managed effectively	MTID 1.5.2	Base Telecommunication Stations Contracts	Administrative	NA	4 per annum	0	N/A	Number of Quarterly status reports submitted	4	1	1	1	1	R0.00	R0.00	NA	Administration and Auxiliary Services	Quarterly report / extract to Extended Manco or Manco
MTID 1.6	Security Services Management	MTID 1.6.1	Security Reports	Administrative	NA	4 per annum	4 per annum	0	Number of Security Reports analysed and submitted to Manco	4	1	1	1	1	R0.00	R21 054 230.00	NA	Corporate Services	Security Services Analysis Report to Manco/Extended / Portfolio Extract of Minutes
	To improve security measures and strengthen awareness	MTID 1.6.2	Security Awareness Campaigns	Administrative	NA	8 per annum	N/A	N/A	Number of security awareness programmes conducted	8	2	2	2	2	R0.00	R0.00	NA	Corporate Services	Attendance register, Agenda, Screen grab of electronic awareness
	Strengthening security measures & response	MTID 1.6.3	CCTV control room	Administrative	NA	4 per annum	N/A	N/A	Number of reports submitted on CCTV control room analysis	4	1	1	1	1	R0.00	R540 235.00	NA	Corporate Services	Quarterly report / extract to Extended Manco or Manco
		MTID 1.7.1	Fleet Maintenance Plan	Administrative	NA	1 per annum	1 per annum	0	Number of Fleet Maintenance Plans approved by 30 September of each year	1	1	N/A	N/A	N/A	R0.00	R0.00	NA	Fleet	Minutes/Extract of Portfolio/Manco
		MTID 1.7.2		Administrative	NA	100%	100%	0	Percentage implementation of maintenance plan	100%	100%	100%	100%	100%	R0.00	R5 150 000.00	NA	Fleet	Progress report Fleet Operations submitted to Manco/ CS Portfolio of implementation plan.

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CORPORATE SERVICES

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				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
MTID 1.7	To ensure 100% implementation of fleet management system	MTID 1.7.3	Fleet Replacement Plan	Administrative	NA	1 per annum	1 per annum	0	Number of fleet replacement plans approved by 30 September of each year	1	1	N/A	N/A	N/A	R0.00	R0.00	NA	Fleet	Minutes/Extract of Portfolio/Manco adopting fleet replacement plan
		MTID 1.7.4	Fleet Vehicle Licensing Plan	Administrative	NA	1 per annum	1 per annum	0	Number of fleet licensing plans approved by 30 September of each year	1	1	N/A	N/A	N/A	R0.00	R0.00	NA	Fleet	Minutes/Extract of Portfolio/Manco adopting fleet licencing plan
		MTID 1.7.5		Administrative	NA	100%	100%	0	Percentage implementation of fleet vehicle licensing plan	100%	100%	100%	100%	100%	R0.00	R2 268 987.00	NA	Fleet	Progress report Fleet Operations submitted to Manco/ CS Portfolio of implementation plan.
		MTID 1.7.6	Service Delivery Vehicles	Administrative	NA	100%	70%	0	Percentage availability of service delivery vehicles	70%	70%	70%	70%	70%	R0.00	R0.00	NA	Fleet	Confirmation report signed by SNR Manager WS.
		MTID 1.7.7	Driver's Licenses and PDP Verification	Administrative	NA	1 per annum	1 per annum	0	Number of driver's licenses and PDP verifications conducted by 30 June of each year	1	N/A	N/A	N/A	N/A	R0.00	R0.00	NA	Fleet	Progress report Fleet Operations submitted to Manco/ CS Portfolio of implementation plan.
		MTID 1.7.8	Fleet Management Committee Meetings	Administrative	NA	4 per annum	4 per annum	0	Number of fleet management committee meetings coordinated	4	1	1	1	1	R0.00	R0.00	NA	Fleet	Progress report Fleet Operations submitted to Manco/ CS Portfolio of implementation plan.
MTID 2.1	Percentage implementation of Human Resources Plan and Strategy	MTID 2.1.1	Employment Equity	Administrative	NA	45%	45%	0%	Percentage Compliance on the appointment of Middle Management (Post Levels 00 - 06)	45%	40%	42%	43%	45%	R0.00	R0.00	NA	Human Resource Management	Progress Report to EXT MANCO /MANCO /HR & SOUND Portfolio
		MTID 2.1.2	Organisational Culture	Administrative	NA	4 per annum	4 per annum	0	Number of Workshops on Organizational Culture conducted (Different Subjects) per annum	4	1	1	1	1	R0.00	R0.00	NA	Human Resource Management	Extract from Manco/Sound Governance PC noting Workshop has been conducted
		MTID 2.1.3	Labour Relations	Administrative	NA	4 per annum	4 per annum	0	Number of Workshops on Labour Relations and Code of Conduct with employees per annum	4	1	1	1	1	R0.00	R432 188.00	NA	Human Resource Management	Extract from Manco/Sound Governance PC noting Workshop has been conducted
		MTID 2.1.4	Workplace Skills Plan	Administrative	NA	5 per annum	5 per annum	0	Number of trainings conducted implementing the workplace skills plan per annum	5	N/A	2	2	1	R0.00	R1 123 689.00	NA	Human Resource Management	Training Report to EXT MANCO/MANCO/HRD Portfolio/HR & Sound Govt Portfolio – Number of Trainings Attendance Registers
		MTID 2.1.5	Talent Management	Administrative	NA	4 per annum	4 per annum	0	Number of Workshops / Programs on Talent Management Conducted per annum	4	1	1	1	1	R0.00	R0.00	NA	Human Resource Management	Extract from Manco/Sound Governance PC noting Workshop has been conducted
		MTID 2.1.6 CS	Leave Management	Administrative	NA	100%	100%	0	Percentage compliance with leave management	100%	100%	100%	100%	100%	R0.00	R0.00	NA	Human Resource Management	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes
		MTID 2.1.7 CS	Overtime Management	Administrative	NA	100%	100%	0	Percentage compliance with Municipal Hours of Work Policy on Overtime	100%	100%	100%	100%	100%	R0.00	R0.00	NA	Human Resource Management	System Report to Manco/ Extended MANCO and minutes
		MTID 2.1.8 CS	Consequence Management	Administrative	NA	4 per annum	4 per annum	0	Number of consequence management reports submitted to Management Committee (MANCO) per annum	4	1	1	1	1	R0.00	R0.00	NA	Human Resource Management	Monthly reports to MANCO
		MTID 2.1.9	Sourcing and Placement Group Inductions	Administrative	NA	2 per annum	2 per annum	0	Number of Sourcing and Placement group Inductions done	2	N/A	1	N/A	1	R0.00	R0.00	NA	Human Resource Management	Attendance register & Event Programme

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				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
MTID 2.2	To ensure 100% implementation of Employee Assistance Program (EAP)	MTID 2.2.1	Employee Assistance Program (EAP)	Administrative	NA	4 per annum	4 per annum	0	Number of EAP Programs of the employee health and wellness implemented per annum	4	1	1	1	1	R0.00	R162 071.00	NA	Human Resource Management	Attendance register & Event Programme
MTID 2.3	To ensure 100% implementation of Occupational Health and Safety (OHS)	MTID 2.3.1	Occupational Health and Safety (OHS)	Administrative	NA	70%	50%	50%	Percentage compliance with OHS Act as per checklist	70%	40%	50%	60%	70%	R0.00	R378 165.00	NA	Human Resource Management	Checklist Compliance report to MANCO/Ext MANCO and Minutes
GOOD GOVERNANCE AND PUBLIC PARTICIPATION																			
GGPP 1.1	To ensure 100% functionality of Council and Council Committees	GGPP 1.1.1	Rules of order of Council	Administrative	NA	100%	100%	NA	Percentage Compliance to the Rules of order of Council in terms of councillor attendance to meetings	100%	100%	100%	100%	100%	R0.00	R0.00	NA	Administration and Auxiliary Services	Report to MANCO / Ext MANCO Signed Extract
		GGPP 1.1.2	Council	Administrative	NA	11 per annum	11 per annum	NA	Number of Council Committee meetings coordinated per annum	11	3	2	3	3	R0.00	R0.00	NA	Administration and Auxiliary Services	Copy of email showing coordination, copy of Agenda/Attendance register
		GGPP 1.1.3	Executive Committee (EXCO)	Administrative	NA	11 per annum	11 per annum	NA	Number of EXCO meetings coordinated per annum	11	3	2	3	3	R0.00	R0.00	NA	Administration and Auxiliary Services	Copy of email showing coordination, copy of Agenda/Attendance register
		GGPP 1.1.4	Portfolio Committees	Administrative	NA	10 per annum	10 per annum	NA	Number of Finance Portfolio committee meetings coordinated	10	3	2	2	3	R0.00	R0.00	NA	Administration and Auxiliary Services	Copy of email showing coordination, copy of Agenda/Attendance register
		GGPP 1.1.5		Administrative	NA	10 per annum	10 per annum	NA	Number of Water and Sanitation Portfolio committee meetings coordinated	10	3	2	2	3	R0.00	R0.00	NA	Administration and Auxiliary Services	Copy of email showing coordination, copy of Agenda/Attendance register
		GGPP 1.1.6		Administrative	NA	10 per annum	10 per annum	NA	Number of Sound Governance and Human Resource Portfolio committee meetings coordinated	10	3	2	2	3	R0.00	R0.00	NA	Administration and Auxiliary Services	Copy of email showing coordination, copy of Agenda/Attendance register
		GGPP 1.1.7		Administrative	NA	10 per annum	10 per annum	NA	Number of LED, Special Programmes and Youth Development Portfolio committee meetings coordinated	10	3	2	2	3	R0.00	R0.00	NA	Administration and Auxiliary Services	Copy of email showing coordination, copy of Agenda/Attendance register
		GGPP 1.1.8	Rules and Ethics Committee	Administrative	NA	2 per annum	2 per annum	NA	Number of Rules and Ethics Committee meetings coordinated	2	N/A	N/A	1	1	R0.00	R0.00	NA	Administration and Auxiliary Services	Copy of email showing coordination, copy of Agenda/Attendance register
		GGPP 1.1.11 CS	Full Council Resolutions	Administrative	NA	100%	100%	Nill	Percentage of Full Council resolutions implemented	100%	100%	100%	100%	100%	R0.00	R0.00	NA	All	Report to MANCO / Ext MANCO Signed Extract
		GGPP 1.1.12	Council meeting Attendance	Administrative	NA	50%	50%	0	Percentage Compliance to Council meeting Attendance by participating leaders (recognised traditional and/or Khoi-San leaders)	50%	50%	50%	50%	50%	R0.00	R0.00	NA	All	Report to MANCO / Ext MANCO Signed Extract
		GGPP 1.2.12		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of Death of staff member policy	1	N/A	1	N/A	N/A	R0.00	R0.00	NA	All	Council Resolution

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GGPP 1.2	To ensure policies are developed / reviewed	GGPP 1.2.13	Policy Development, Review and Management	Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of Internship policy	1	N/A	1	N/A	N/A	R0.00	R0.00	NA	All	Council Resolution
		GGPP 1.2.14		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of Disciplinary policy	1	N/A	1	N/A	N/A	R0.00	R0.00	NA	All	Council Resolution
		GGPP 1.2.15		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of ICT Operations Policy	1	N/A	1	N/A	N/A	R0.00	R0.00	NA	All	Council Resolution
		GGPP 1.2.16		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of ICT Security Controls Policy	1	N/A	1	N/A	N/A	R0.00	R0.00	NA	All	Council Resolution
		GGPP 1.2.17		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of ICT User Management Policy	1	N/A	1	N/A	N/A	R0.00	R0.00	NA	All	Council Resolution
		GGPP 1.2.18		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of ICT Return on Investment (ROI) Policy	1	N/A	1	N/A	N/A	R0.00	R0.00	NA	All	Council Resolution
		GGPP 1.2.19		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of Staff Termination Policy	1	1	N/A	N/A	N/A	R0.00	R0.00	NA	All	Council Resolution
		GGPP 1.2.20		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of Subsistence & Travel Policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	All	Council Resolution
		GGPP 1.2.21		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of Car Allowance Policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	All	Council Resolution
		GGPP 1.2.22		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of Internal Bursary Policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	All	Council Resolution
		GGPP 1.2.23		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of Training and Development Policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	All	Council Resolution
		GGPP 1.2.24		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of Recruitment and Selection Policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	All	Council Resolution
		GGPP 1.2.25		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of Acting Allowance Policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	All	Council Resolution

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CORPORATE SERVICES

IDP Ref	Strategic Objective (SO)	SDBIP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	YEAR TARGET	Quarterly Targets and Progress				Annual Budget and Expenditure			Responsible Section / Unit	POE
				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
		GGPP 1.2.26		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of Individual Performance Management Policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	All	Council Resolution
		GGPP 1.2.27		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of Talent Management, Sucession Planning and Staff retention Policy	1	1	N/A	N/A	N/A	R0.00	R0.00	NA	All	Council Resolution
		GGPP 1.2.28		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of Occupational Health and Safety Policy	1	1	N/A	N/A	N/A	R0.00	R0.00	NA	All	Council Resolution
		GGPP 1.2.29		Administrative	NA	1 per annum	1 per annum	0	Number of annual reviews of Homeowners and Rental Allowance Policy	1	N/A	1	N/A	N/A	R0.00	R0.00	NA	All	Council Resolution
GGPP 1.7	To ensure Inter Governmental Relations (IGR) structures are in place and functional	GGPP 1.7.13	IGR Sub-Structures	Administrative	NA	4 per annum	4 per annum	NA	Number of District Disaster Management Advisory Forum (DDMAF) meetings Coordinated	4	1	1	1	1	R0.00	R0.00	NA	Disaster Management and Fire Services	Attendance Register & Resolution Register
		GGPP 1.7.14		Administrative	NA	4 per annum	4 per annum	NA	Number of Coordinated District Practitioners Forums	4	1	1	1	1	R0.00	R0.00	NA	Disaster Management and Fire Services	Resolution Register
		GGPP 1.7.15		Administrative	NA	4 per annum	4 per annum	NA	Number of Coordinated Post Disaster Management Forums	4	1	1	1	1	R0.00	R0.00	NA	Disaster Management and Fire Services	Attendance Register & Resolution Register
		GGPP 1.7.16		Administrative	NA	4 per annum	4 per annum	NA	Number of District Fire and Services Forum meetings coordinated	4	1	1	1	1	R0.00	R0.00	NA	Disaster Management and Fire Services	Attendance Register & Resolution Register
		GGPP 1.7.17		Administrative	NA	8 per annum	8 per annum	NA	Number of Ward Based Committee meetings coordinated	8	2	2	2	2	R0.00	R0.00	NA	Disaster Management and Fire Services	Agenda, Minutes & Attendance Register
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT																			
MFVM 3.1	To ensure 100% implementation of supply chain management policy	MFVM 3.1.1 CS	Supply Chain Management	Administrative	NA	4 per annum	4 per annum	NA	Number of vendor performance reports submitted to Supply Chain Management unit	4	1	1	1	1	R0.00	R0.00	NA	All	Email showing submission of vendor performance to SCM
CROSS CUTTING INTERVENTIONS																			
		CCI 1.1.1	International Day on Disaster Reduction	Administrative	All	1 per annum	1 per annum	NA	Number of IDDR commemorated per annum	1	N/A	1	N/A	N/A	R0.00	R0.00	NA	Disaster Management and Fire Services	Program and attendance register

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CORPORATE SERVICES

IDP Ref	Strategic Objective (SO)	SDBIP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	YEAR TARGET	Quarterly Targets and Progress				Annual Budget and Expenditure			Responsible Section / Unit	POE
				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
CCI 1.1	To ensure 100% implementation of Disaster Risk Management Plan	CCI 1.1.2	Disaster Management and Emergency response	All	All	8 hours	8 hours	NA	Turnaround time to respond to reported incidents	8 hours	8 hours	8 hours	8 hours	8 hours	R0.00	R4 710 705.00	NA	Disaster Management and Fire Services	Submission of Progress reports / Assessment forms
		CCI 1.1.3	Disaster Prevention and Management	Administrative	All	8 per annum	8 per annum	NA	Number of monthly incident statistics reports submitted per annum	8	2	2	2	2	R0.00	R0.00	NA	Disaster Management and Fire Services	Monthly Incidents to Portfolio Committee/ DDMAF/ MANCO
		CCI 1.1.4	Fire Safety	All	All	48 per annum	48 per annum	NA	Number of Fire Safety Inspections conducted in buildings per annum	48	12	12	12	12	R0.00	R0.00	NA	Disaster Management and Fire Services	Report to Manco / DDMAF/PORTFOLIO COMMIITTEE with Inspection forms
		CCI 1.1.5		All	All	750 per annum	750 per annum	NA	Number of Households inspections conducted per annum	750	200	150	200	200	R0.00	R0.00	NA	Disaster Management and Fire Services	Report to Manco / DDMAF/PORTFOIO COMMIITTEE with Inspection forms
		CCI 1.1.6		Administrative	All	8 per annum	8 per annum	NA	Number of Event Safety Management plans prepared per annum	8	2	2	2	2	R0.00	R0.00	NA	Disaster Management and Fire Services	Report to DDMAF/MANCO/PORTFOIO COMMIITTEE with Event Safety Plans Developed
		CCI 1.1.7		All	All	20 per annum	20 per annum	NA	Number of Basic Fire Safety Training conducted per annum	20	5	5	5	5	R0.00	R464 734.00	NA	Disaster Management and Fire Services	Report to Manco / DDMAF with Attendance Registers
		CCI 1.1.8		All	All	20 per annum	20 per annum	NA	Number of Fire Safety Awareness conducted per annum	20	5	5	5	5	R0.00	R0.00	NA	Disaster Management and Fire Services	Report to Manco / DDMAF with Attendance Registers
		CCI 1.1.9		All	All	20 per annum	20 per annum	NA	Number of Fire Safety Workshops conducted per annum	20	5	5	5	5	R0.00	R0.00	NA	Disaster Management and Fire Services	Report to Manco / DDMAF with Attendance Registers
		CCI 1.1.10		Administrative	All	1 per annum	1 per annum	NA	Number of Disaster Risk Assessment and Mapping conducted per annum	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Disaster Management and Fire Services	Report to DDMAF/ MANCO

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CORPORATE SERVICES																			
IDP Ref	Strategic Objective (SO)	SDBIP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	YEAR TARGET	Quarterly Targets and Progress				Annual Budget and Expenditure			Responsible Section / Unit	POE
				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
		CCI 1.1.11	Disaster Risk Management	All	All	20 per annum	20 per annum	NA	Number of Disaster Risk Management Workshops conducted per annum	20	5	5	5	5	R0.00	R0.00	NA	Disaster Management and Fire Services	Report to Manco / DDMAF with Attendance Registers
		CCI 1.1.12		All	All	20 per annum	20 per annum	NA	Number of Disaster Risk Management Trainings conducted per annum	20	5	5	5	5	R0.00	R0.00	NA	Disaster Management and Fire Services	Report to Manco / DDMAF with Attendance Registers
		CCI 1.1.13		All	All	20 per annum	20 per annum	NA	Number of Disaster Risk Management Awareness's conducted per annum	20	5	5	5	5	R0.00	R0.00	NA	Disaster Management and Fire Services	Report to Manco / DDMAF with Attendance Registers

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ECONOMIC DEVELOPMENT AND ENVIRONMENTAL SERVICES																		
IDP Ref	Strategic Objective (SO)	SDBIP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	YEAR TARGET	Quarterly Targets and Progress				Annual Budget and Expenditure		Responsible Section / Unit	POE
				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX		
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT																		
MTID 1.3	To ensure 100% implementation of IPMS for level 2 to 18	MTID 1.3.1 EDES	IPMS Workplans	Administrative	NA	31	31	0	Cumulative Number of Level 2-18 employees with workplans developed	31	16	N/A	N/A	31	R0.00	R0.00	All	Consolidated list of Signed Workplans from IPMS section
MTID 1.4	To ensure 100% compliance with record management legislative framework	MTID 1.4.1 EDES	Electronic Document Management System (EDMS)	Administrative	NA	400	400	0	Number of documents submitted in compliance to Departmental records management by EDES per annum	400	100	100	100	100	R0.00	R0.00	All	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes
MTID 2.1	To ensure 100% implementation of Human Resources Plan and Strategy	MTID 2.1.6 EDES	Leave Management	Administrative	NA	100%	100%	0	Percentage compliance of EDES with leave management policy	100%	100%	100%	100%	100%	R0.00	R0.00	All	Report on Leave Compliance analysis to MANCO/Ext MANCO
		MTID 2.1.7 EDES	Overtime Management	Administrative	NA	100%	100%	0	Percentage compliance of EDES with Hours of Work Policy on Overtime	100%	100%	100%	100%	100%	R0.00	R0.00	All	System Report to Manco/ Extended MANCO and minutes
		MTID 2.1.8 EDES	Consequence Management	Administrative	NA	4 per annum	4 per annum	0	Number of consequence management reports submitted to Management Committee (MANCO) per annum	4	1	1	1	1	R0.00	R0.00	All	Consequence Management report to Manco and Extract noting report
LOCAL ECONOMIC DEVELOPMENT																		
LED 1.1	To facilitate growth and development of the district economy through developing an inclusive economy.	LED 1.1.1	Inclusive Economy	Administrative	All	4	4	0	Number of inclusive economy programmes coordinated and/or supported per annum (Informal, Rural, Township, Green, Oceans Economy and Small Town Development)	6	2	1	2	1	R0.00	R0.00	Economic Development and Environmental Services	Quarterly Progress Report to Portfolio Committee on inclusive economy programmes coordinated and/or supported (Informal, Rural, Township, Green, Oceans Economy and Small Town Development). Portfolio Committee Resolution
LED 1.2	To facilitate growth and development of the district economy through building a diverse and innovative economy.	LED 1.1.2	Diverse and Innovative Economy	Administrative	All	4	4	0	Number of sectors coordinated and/or supported (Agriculture/Forestry/Fisheries , Manufacturing, Trade, Mining and Tourism)	5	2	1	1	1	R0.00	R0.00	Economic Development and Environmental Services	Quarterly report to Portfolio Committee on economic sectors coordinated and/or supported (Agriculture/Forestry/Fisheries , Manufacturing, Trade, Mining and Tourism). Portfolio Committee Resolution
LED 1.3	To facilitate growth and development of the district economy through enabling enterprise development and support.	LED 1.1.3	Enterprise Development and Support	Administrative	All	4	4	0	Number of SMMEs supported	40	10	10	10	10	R0.00	R0.00	Economic Development and Environmental Services	Close out report on SMMEs supported submitted to Portfolio with resolution
LED 1.4	To facilitate growth & development of the district economy through using Council-owned municipal assets to stimulate economic activity.	LED 1.1.4	Council-Owned Strategic LED Assets	Administrative	All	4	4	0	Number of Council Owned Strategic LED Assets managed (Horseshoe Farm, Ugu Sports and Leisure, Woodgrange Farm)	3	1	N/A	1	1	R0.00	R0.00	Economic Development and Environmental Services	Quarterly Portfolio Committee report on Council Owned Strategic LED Assets managed (Horseshoe Farm, Ugu Sports and Leisure, Woodgrange Farm) Portfolio Committee Resolution
LED 1.5	To facilitate growth &development of the district Economy through improving economic governance and infrastructure	LED 1.1.5	Economic Governance and Infrastructure	Administrative	All	4	4	0	Number of Quarterly Reports including the following aspects: Improving LED planning, management and administrative capacity; Strengthening LED SPV (SCTIE). Ease of doing business/red tape reduction and BARE. Bi-Annual state of the District Economy Report. Economic Recovery Strategy Review.	4	1	1	1	1	R0.00	R0.00	Economic Development and Environmental Services	Quarterly Report to Portfolio Committee including the following aspects: Improving LED planning, management and administrative capacity; Strengthening LED SPV (SCTIE), , Ease of doing business/red tape reduction and BARE. Bi-Annual state of the District Economy Report. Economic Recovery Strategy Review. Portfolio Committee Resolution
		LED 5.1.1	Water Quality Monitoring and Environmental Pollution	All	All	1000	1000	0	Number of water samples taken	1000	250	250	250	250	R0.00	R0.00	Economic Development and Environmental Services	Quarterly progress report on total number of water samples and Portfolio resolution noting report

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ECONOMIC DEVELOPMENT AND ENVIRONMENTAL SERVICES																		
IDP Ref	Strategic Objective (SO)	SDBIP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	YEAR TARGET	Quarterly Targets and Progress				Annual Budget and Expenditure		Responsible Section / Unit	POE
				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX		
LED 5.1	To enhance measures to reduce community exposure to diseases and health risk	LED 5.1.2	Food Control	All	All	1200	1200	0	Number of Food Premises Inspected	1200	300	300	300	300	R0.00	R0.00	Economic Development and Environmental Services	Quarterly progress report on total Number of Food Premises Inspected and Portfolio resolution noting report
		LED 5.1.3	Surveillance of Premises	All	All	300	300	0	Number of Non- Food Premises Inspected	300	75	75	75	75	R0.00	R0.00	Economic Development and Environmental Services	Quarterly progress report on total Number of Non-Food Premises Inspected and Portfolio resolution noting report
		LED 5.1.4	Communicable/Notifiable Disease	All	All	4	4	0	Number of Reports on Communicable/Notifiable disease investigations	4	1	1	1	1	R0.00	R0.00	Economic Development and Environmental Services	Quarterly Report on Communicable/Notifiable disease investigations conducted submitted to Portfolio with PC Resolution noting report
		LED 5.1.6	Environmental Health Education and Awareness	All	All	200	200	0	Number of Health & Hygiene education Sessions held	200	50	50	50	50	R0.00	R0.00	Economic Development and Environmental Services	Quarterly Report on total number of Environmental health Education and Awareness conducted submitted to Portfolio with PC resolution noting report
GOOD GOVERNANCE AND PUBLIC PARTICIPATION																		
GGPP 1.1.1	To ensure 100% functionality of Council and Council Committees	GGPP 1.1.11 EDES	Full Council Resolutions	Administrative	NA	100%	100%	NA	Percentage of Full Council resolutions implemented	100%	100%	100%	100%	100%	R0.00	R0.00	All	Report to MANCO / Ext MANCO Signed Extract
GGPP 1.2	To ensure policies are developed / reviewed	GGPP 1.2.49	Policy Development and Review	Administrative	NA	1 per annum	1 per annum	NA	Ugu Sports and Leisure Policy reviewed	1	N/A	N/A	N/A	1	R0.00	R0.00	Economic Development and Environmental Services	Council resolution
GGPP 1.7	To ensure Inter Governmental Relations (IGR) structures are in place and functional	GGPP 1.7.18	Inter Governmental Relations	Administrative	NA	4 per annum	4 per annum	NA	Number of coastal management committee meetings held per annum	4	1	1	1	1	R0.00	R0.00	Economic Development and Environmental Services	Attendance register, Agenda and minutes
		GGPP 1.7.19		Administrative	NA	2 per annum	2 per annum	NA	Number of LED Forums Held per annum	2	1	N/A	1	N/A	R0.00	R0.00	Economic Development and Environmental Services	Attendance register, Agenda and minutes
		GGPP 1.7.20		Administrative	NA	2 per annum	2 per annum	NA	Number of Air Quality Management Forums meetings held per annum	2	1	N/A	1	N/A	R0.00	R0.00	Economic Development and Environmental Services	Attendance register, Agenda and minutes
		GGPP 1.7.21		Administrative	NA	2 per annum	2 per annum	NA	Number of Biodiversity Forum meetings held per annum	2	1	N/A	1	N/A	R0.00	R0.00	Economic Development and Environmental Services	Attendance register, Agenda and minutes
		GGPP 1.7.22		Administrative	NA	4 per annum	4 per annum	NA	Number of Environmental Education and Awareness Forum meetings held per annum	4	1	1	1	1	R0.00	R0.00	Economic Development and Environmental Services	Attendance register, Agenda and minutes
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT																		
MFVM 3.1	To ensure 100% implementation of supply chain management policy	MFVM 3.1.1 EDES	Supply Chain Management	Administrative	NA	4 per annum	4 per annum	NA	Number of vendor performance reports submitted to Supply Chain Management unit	4	1	1	1	1	R0.00	R0.00	All	Email showing submission of vendor performance to SCM
CROSS CUTTING INTERVENTIONS																		

2025 2026 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN																		
ECONOMIC DEVELOPMENT AND ENVIRONMENTAL SERVICES																		
IDP Ref	Strategic Objective (SO)	SDBIP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	YEAR TARGET	Quarterly Targets and Progress				Annual Budget and Expenditure		Responsible Section / Unit	POE
				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX		
CCI 1.2	To ensure implementation of environmental management programmes / projects implemented per annum	CCI 1.2.1	International Environmental Calendar Days	All	All	4 per annum	4 per annum	NA	Number of Calendar days observed / commemorated per annum	4	1	1	1	1	R0.00	R0.00	Economic Development and Environmental Services	Program and attendance register
		CCI 1.2.2	Eco green Office Sessions/Workshops	Administrative	NA	4 per annum	4 per annum	NA	Number of Eco green Office workshops/interventions	4	1	1	1	1	R0.00	R0.00	Economic Development and Environmental Services	Awareness material circulated and copy of email list
		CCI 1.2.3	Environmental Management Projects (EMPr Projects)	All	All	4 per annum	4 per annum	NA	Number of Environmental Management Projects (EMPr) Implemented in line with EMPr	4	1	1	1	1	R0.00	R0.00	Economic Development and Environmental Services	Quarterly compliance report to Portfolio
		CCI 1.2.4	Air Quality Management	All	All	20 per annum	20 per annum	NA	Number of Facilities with atmospheric emissions licenses monitored	20	5	5	5	5	R0.00	R0.00	Economic Development and Environmental Services	Correspondences
		CCI 1.2.5		Administrative	NA	4 per annum	4 per annum	NA	Number of Ambient Air Quality Monitoring reports	4	1	1	1	1	R0.00	R0.00	Economic Development and Environmental Services	Quarterly ambient air quality report
		CCI 1.2.6		Administrative	NA	1 per annum	1 per annum	NA	Number of Air Quality and Indoor Monitoring Plans Developed	1	1	N/A	N/A	N/A	R0.00	R0.00	Economic Development and Environmental Services	Copy of Plan and Manco Resolution
		CCI 1.2.7		Administrative	NA	3 per annum	3 per annum	NA	Number of implementation reports on Air Quality and Indoor Monitoring Plans	3	N/A	1	1	1	R0.00	R0.00	Economic Development and Environmental Services	Quarterly Report to Portfolio Committee and Resolution
		CCI 1.2.8	Environmental Compliance	All	All	4 per annum	4 per annum	NA	Number of Reports on environmental compliance and status of spillages	12	3	3	3	3	R0.00	R0.00	Economic Development and Environmental Services	Monthly report to Manco and Manco resolution
		CCI 1.2.9		Administrative	NA	4 per annum	4 per annum	NA	Number of Stakeholder Meetings on Ugu environmental compliance	4	1	1	1	1	R0.00	R0.00	Economic Development and Environmental Services	Quarterly Report to Manco and Manco Resolution
		CCI 1.2.10	Waste Management	All	All	4 per annum	4 per annum	NA	Number of District Waste Management Monitoring inspections conducted	2	N/A	1	N/A	1	R0.00	R0.00	Economic Development and Environmental Services	Quarterly Report to Portfolio Committee and Resolution
		CCI 1.2.11	Climate Change	All	All	4 per annum	4 per annum	NA	Number of Quarterly reports on district mainstreaming of climate change and implementation of the Adaptation Plan	4	1	1	1	1	R0.00	R0.00	Economic Development and Environmental Services	Quarterly Report to Portfolio Committee and Resolution

2025 2026 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN																			
BUDGET AND TREASURY OFFICE																			
IDP Ref	Strategic Objective (SO)	SDBIP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	YEAR TARGET	Quarterly Targets and Progress				Annual Budget and Expenditure			Responsible Section / Unit	POE
				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT																			
MTID 1.3	To ensure 100% implementation of IPMS for level 2 to 18	MTID 1.3.1 BTO	IPMS Workplans	Administrative	NA	133	133	0	Cumulative Number of Level 2-18 employees with workplans developed	133	67	N/A	N/A	133	R0.00	R0.00	NA	All	Consolidated list of Signed Workplans from IPMS section
MTID 1.4	To ensure 100% compliance with record management legislative framework	MTID 1.4.1 BTO	Electronic Document Management System (EDMS)	Administrative	NA	400	400	NA	Number of documents submitted in compliance to Departmental records management by BTO per annum	400	100	100	100	100	R0.00	R0.00	NA	All	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes
MTID 2.1	To ensure 100% implementation of Human Resources Plan and Strategy	MTID 2.1.6 BTO	Leave Management	Administrative	NA	100%	100%	NA	Percentage compliance of the BTO department with leave management policy	100%	100%	100%	100%	100%	R0.00	R0.00	NA	All	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes
		MTID 2.1.7 BTO	Overtime Management	Administrative	NA	100%	100%	NA	Percentage compliance of BTO with Hours of Work Policy on Overtime	100%	100%	100%	100%	100%	R0.00	R0.00	NA	All	System Report to Manco/ Extended MANCO and minutes
		MTID 2.1.8 BTO	Consequence Management	Administrative	NA	4 per annum	4 per annum	NA	Number of consequence management reports submitted to Management Committee (MANCO) per annum	4	1	1	1	1	R0.00	R0.00	NA	All	Quarterly reports to MANCO
GOOD GOVERNANCE AND PUBLIC PARTICIPATION																			
GGPP 1.1	To ensure 100% functionality of Council and Council Committees	GGPP 1.1.11 BTO	Full Council Resolutions	Administrative	NA	100%	100%	Nill	Percentage of Full Council resolutions implemented	100%	100%	100%	100%	100%	R0.00	R0.00	NA	All	Report to MANCO / Ext MANCO Signed Extract
		GGPP 1.2.30		Administrative	NA	1 per annum	1 per annum	NA	Asset Disposal policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		GGPP 1.2.31		Administrative	NA	1 per annum	1 per annum	NA	Asset Management policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		GGPP 1.2.32		Administrative	NA	1 per annum	1 per annum	NA	Borrowing policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		GGPP 1.2.33		Administrative	NA	1 per annum	1 per annum	NA	Budget policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		GGPP 1.2.34		Administrative	NA	1 per annum	1 per annum	NA	Cash, Banking and Investment policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		GGPP 1.2.35		Administrative	NA	1 per annum	1 per annum	NA	Cost Containment policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution

2025 2026 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN																			
BUDGET AND TREASURY OFFICE																			
IDP Ref	Strategic Objective (SO)	SDBIP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	YEAR TARGET	Quarterly Targets and Progress				Annual Budget and Expenditure			Responsible Section / Unit	POE
				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
GGPP 1.2	To ensure policies are developed / reviewed	GGPP 1.2.36	Policy Development and Review	Administrative	NA	1 per annum	1 per annum	NA	Credit Control and Debt Collection by-law	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		GGPP 1.2.37		Administrative	NA	1 per annum	1 per annum	NA	Credit Control and Debt Collection policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		GGPP 1.2.38		Administrative	NA	1 per annum	1 per annum	NA	Expenditure and Payroll policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		GGPP 1.2.39		Administrative	NA	1 per annum	1 per annum	NA	Free Basic Water Services Policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		GGPP 1.2.40		Administrative	NA	1 per annum	1 per annum	NA	Funding and Reserves policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		GGPP 1.2.41		Administrative	NA	1 per annum	1 per annum	NA	Indigent Support policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		GGPP 1.2.42		Administrative	NA	1 per annum	1 per annum	NA	Insurance Policy and Procedure for the Handling of Insurance Claims	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		GGPP 1.2.43		Administrative	NA	1 per annum	1 per annum	NA	Petty Cash policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		GGPP 1.2.44		Administrative	NA	1 per annum	1 per annum	NA	Standard Infrastructure Procurement and Delivery Management policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		GGPP 1.2.45		Administrative	NA	1 per annum	1 per annum	NA	Supply Chain Management policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		GGPP 1.2.46		Administrative	NA	1 per annum	1 per annum	NA	Unauthorised, Irregular, Fruitless and Wasteful Expenditure policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		GGPP 1.2.47		Administrative	NA	1 per annum	1 per annum	NA	Preferential Procurement policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		GGPP 1.2.48		Administrative	NA	1 per annum	1 per annum	NA	Virement policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT																			

2025 2026 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

BUDGET AND TREASURY OFFICE

IDP Ref	Strategic Objective (SO)	SDBIP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	YEAR TARGET	Quarterly Targets and Progress				Annual Budget and Expenditure			Responsible Section / Unit	POE
				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
MFVM 1.1	To ensure adoption of annual budgets by 31 May of each year	MFVM 1.1.1	Annual Budget	Administrative	NA	1 per annum	1 per annum	NA	Number of annual budgets adopted by 31 May of each year	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		MFVM 1.1.2		Administrative	NA	1 per annum	1 per annum	NA	Number of budget process plans adopted by 31 August of each year	1	1	N/A	N/A	N/A	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
		MFVM 1.1.3		Administrative	NA	1 per annum	1 per annum	NA	Number of draft annual budgets approved for public comments by 31 March of each year	1	N/A	N/A	1	N/A	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
MFVM 1.2	To ensure approval of mid year performance assessments by 25 January of each year	MFVM 1.2.1	l Year Performance Assessme	Administrative	NA	1 per annum	1 per annum	NA	Number of Mid Year performance assessments approved by 25 January of each year	1	N/A	N/A	1	N/A	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
MFVM 1.3	To ensure adoption of budgets adjustments by 28 February of each year	MFVM 1.3.1	Adjustment Budget	Administrative	NA	1 per annum	1 per annum	NA	Number of budgets adjustments adopted by 28 February of each year	1	N/A	N/A	1	N/A	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Council resolution
MFVM 1.4	To ensure preparation and submission of annual financial statements to Auditor General by 31 August of each year	MFVM 1.4	Annual Financial Statements	Administrative	NA	1 per annum	1 per annum	NA	Number of annual financial statements prepared and submitted to Auditor General by 31 August of each year	1	1	N/A	N/A	N/A	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Acknowledgement of Receipt from AG
MFVM 1.5	To ensure preparation and submission of consolidated financial statements to Auditor General by 30 September of each year	MFVM 1.5		Administrative	NA	1 per annum	1 per annum	NA	Number of annual consolidated financial statements prepared and submitted to Auditor General by 30 September of each year	1	1	N/A	N/A	N/A	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Acknowledgement of Receipt from AG
MFVM 1.6	To ensure submission of in-year financial reports	MFVM 1.6	In-Year Financial Reports	Administrative	NA	12 per annum	12 per annum	NA	Number of in-year financial reports submitted per annum	12	3	3	3	3	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Data Strings Submission
MFVM 2.1	To ensure 100% implementation of Revenue Management System (RMS)	MFVM 2.1.1	Recording all transactions accurately and completely	Administrative	NA	12 per annum	12 per annum	NA	Number of reports on implementation of billing system and revenue collection	12	3	3	3	3	R0.00	R0.00	NA	Revenue	Debt collection dashboard report
		MFVM 2.1.2		Administrative	NA	12 per annum	12 per annum	NA	Number of cash book updates conducted per annum	12	3	3	3	3	R0.00	R0.00	NA	Cash Management	Cash books
		MFVM 2.1.3		Administrative	NA	12 per annum	12 per annum	NA	Number of General Ledger updates conducted per annum	12	3	3	3	3	R0.00	R0.00	NA	Budget Planning and Monitoring, Financial Reporting and Income	Updated General Ledger
		MFVM 2.1.4		Administrative	NA	12 per annum	12 per annum	NA	Number of Bank reconciliations	12	3	3	3	3	R0.00	R0.00	NA	Cash Management	Bank reconciliations
		MFVM 2.1.5		Administrative	NA	12 per annum	12 per annum	NA	Number of Creditors Reconciliations	12	3	3	3	3	R0.00	R0.00	NA	Expenditure and Salaries	Creditors reconciliations

2025 2026 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN																			
BUDGET AND TREASURY OFFICE																			
IDP Ref	Strategic Objective (SO)	SDBIP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	YEAR TARGET	Quarterly Targets and Progress				Annual Budget and Expenditure			Responsible Section / Unit	POE
				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
		MFVM 2.1.6		Administrative	NA	12 per annum	12 per annum	NA	Number of Debtors Reconciliation Report	12	3	3	3	3	R0.00	R0.00	NA	Revenue	Debtors Reconciliation Report
		MFVM 2.1.7		Administrative	NA	12 per annum	12 per annum	NA	Number of VAT 201 returns submitted	12	3	3	3	3	R0.00	R0.00	NA	Expenditure and Salaries	VAT Returns and SARS statement
MFVM 3.1	To ensure 100% implementation of supply chain management policy	MFVM 3.1.1 BTO	Supply Chain Management	Administrative	NA	4 per annum	4 per annum	NA	Number of vendor performance reports submitted to SCM	4	1	1	1	1	R0.00	R0.00	NA	Supply Chain Management	Email showing submission of vendor performance to SCM
		MFVM 3.1.2		Administrative	NA	4 per annum	4 per annum	NA	Number of reports on adjudication of projects within 90 days of closing date	4	1	1	1	1	R0.00	R0.00	NA	Supply Chain Management	Reports on Adjudication of Projects within 90 days of closing date
		MFVM 3.1.3		Administrative	NA	4 per annum	4 per annum	NA	Number of deviations and Unauthorised, Irregular, Fruitless and Wasteful (UIFW) expenditure registers submitted to COGTA per annum on a quarterly basis	4	1	1	1	1	R0.00	R0.00	NA	Supply Chain Management	Quarterly Deviations & UIFW expenditure register & email to COGTA
		MFVM 3.1.4		Administrative	NA	1 per annum	1 per annum	NA	Number of Procurement Plans approved by 30 June of each year	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	Supply Chain Management	Copy of approved Procurement Plan
MFVM 3.2	To ensure payment of creditors within 30 days	MFVM 3.2.1	Payment of Creditors	Administrative	NA	100%	100%	NA	100% Compliance with creditors payment plan	100%	100%	100%	100%	100%	R0.00	R0.00	NA	Expenditure and Salaries	Payment Plan Register
		MFVM 3.2.2		Administrative	NA	12 per annum	12 per annum	NA	Number of salary payment cycles per annum	12	3	3	3	3	R0.00	R0.00	NA	Expenditure and Salaries	Monthly Salary Payment Report
		MFVM 3.2.3		Administrative	NA	12 per annum	12 per annum	NA	Number of third party payment cycles per annum	12	3	3	3	3	R0.00	R0.00	NA	Expenditure and Salaries	Monthly Deductions Payment Report
MFVM 4.1	To ensure a GRAP compliant asset register	MFVM 4.1	Asset Register	Administrative	NA	12 per annum	12 per annum	NA	Number of GRAP compliant asset register updates per annum	12	3	3	3	3	R0.00	R0.00	NA	Asset Management	Updated Assets Register and Asset Verification Plan

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WATER SERVICES

IDP Ref	Strategic Objective (SO)	SDBIP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	YEAR TARGET	Quarterly Targets and Progress				Annual Budget and Expenditure			Responsible Section / Unit	POE
				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT																			
MTID 1.3	To ensure 100% implementation of IPMS for level 2 to 18	MTID 1.3.1 WS	IPMS Workplans	Administrative	NA	552	552	0	Cumulative Number of Level 2-18 employees with workplans developed	552	276	N/A	N/A	552	R0.00	R0.00	NA	All	Consolidated list of Signed Workplans from IPMS section
MTID 1.4	To ensure 100% compliance with record management legislative framework	MTID 1.4.1 WS	Electronic Document Management System (EDMS)	Administrative	NA	400	400	NA	Number of documents submitted by Water services per annum	400	100	100	100	100	R0.00	R0.00	NA	All	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes
MTID 2.1	To ensure 100% implementation of Human Resources Plan and Strategy	MTID 2.1.6 WS	Leave Management	Administrative	NA	100%	100%	NA	Percentage compliance of Water Services with leave management policy	100%	100%	100%	100%	100%	R0.00	R0.00	NA	All	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes
		MTID 2.1.7 WS	Overtime Management	Administrative	NA	100%	100%	NA	Percentage compliance of Water Services with Hours of Work Policy on Overtime	100%	100%	100%	100%	100%	R0.00	R0.00	NA	All	System Report to Manco/ Extended MANCO and minutes
		MTID 2.1.8 WS	Consequence Management	Administrative	NA	4 per annum	4 per annum	NA	Number of consequence management reports submitted to Management Committee (MANCO) per annum	4	1	1	1	1	R0.00	R0.00	NA	All	Quarterly reports to MANCO
BASIC SERVICE DELIVERY																			
BSD 1.3	To ensure that wards with interrupted water supply / with no access are provided interim supply through water tankering	BSD 1.3.1	Water Tankering	All	All	120 000 000 litres per annum	140 000 000 litres per annum	NA	Number of Litres of water delivered via water tankers	120 000 000	30 000 000	30 000 000	30 000 000	30 000 000	R0.00	5 150 000.00	NA	Water Services Operations	Consolidated Delivery register for all areas, quarterly Water Manco Report showing litres delivered and summary report
BSD 1.4	To ensure that rural wards with interrupted water supply / with no access are provided access through emergency boreholes	BSD 1.4.1	Emergency Boreholes	All	Rural Wards	TBC	TBC	TBC	Number of boreholes installed	60	N/A	N/A	N/A	60	R30 185 282.80	R0.00	Massification Grant	Project Management Unit	Business plan and happy letters
BSD 2.1	To ensure compliance with access to quality drinking water standards	BSD 2.1.1	Quality Drinking Water Standards	Administrative	NA	90%	95%	NA	Percentage of compliance to quality drinking water standards	99%	N/A	N/A	N/A	99%	R0.00	R0.00	NA	Water Resource Management	Independent water quality report
		BSD 2.1.2		All	All	13 per annum	13 per annum	NA	Number of reservoirs cleaned per annum	8	N/A	3	3	2	R0.00	2 794 521.00	NA	Water Resource Management	Practical Completion Certificate and consolidated list of cleaned reservoirs
BSD 2.2	To ensure sanitation effluent quality compliance with general authorizations for sanitation services	BSD 2.2.1	General Authorizations for Sanitation Services	Administrative	NA	75%	75%	0%	Percentage of sanitation effluent quality compliance with general authorizations for sanitation services	70 - 75%	70 - 75%	70 - 75%	70 - 75%	70 - 75%	N/A	5 186 256.00	NA	Water Resource Management	Independent wastewater quality report
		BSD 2.2.2		Administrative	NA	10	10	NA	Number of Wastewater Risk Abatement plans reviewed per annum	10	N/A	N/A	5	5	R0.00	R0.00	NA	Water Resource Management	Wastewater Risk Abatement plans reviewed and Manco Resolution

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WATER SERVICES

IDP Ref	Strategic Objective (SO)	SDBIP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	YEAR TARGET	Quarterly Targets and Progress				Annual Budget and Expenditure			Responsible Section / Unit	POE
				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
BSD 2.3	To reduce Non-Revenue Water (NRW) by volume	BSD 2.3.1	Non-Revenue Water (NRW)	Administrative	NA	0.5%	0.3%	0.2%	Percentage Reduction of Non-Revenue Water (NRW)	0.5%	N/A	N/A	N/A	0.5%	R0.00	1 296 564.00	NA	Water Resource Management	Annual Water balance report noted by Manco
BSD 3.1	To ensure mega litres increase in the capacity of water supply system	BSD 3.1.2	Vulamehlo Cross-Border Water Scheme	Umzumbe	8	15 Mega Litres / Day	2.5 Mega Litres	12.5 Mega Litres / Day	Number of mega litres capacity increase of the water supply system through the construction of the Vulamehlo Cross-Border Water Scheme project	2.5 Mega Litres / Day	N/A	N/A	N/A	2.5 Mega Litres / Day	R382 626 275.81	R0.00	Municipal Infrastructure Grant	Project Management Unit	Project Business plans and Practical Completion Certificate
		BSD 3.1.3	Umzimkhulu Bulk Water Augmentation Scheme Stage One Award Adjustment	Ray Nkonyeni	21	81 Mega Litres / Day	71 Mega Litres / Day	10 Mega Litres / Day	Number of mega litres capacity increase of the water supply system through the construction of the Umzimkhulu Bulk Water Augmentation Scheme Stage One Award Adjustment project	10 Mega Litres / Day	N/A	N/A	N/A	10 Mega Litres / Day	R139 752 403.03	R0.00	Municipal Infrastructure Grant	Project Management Unit	Project Business plans and Practical Completion Certificate
BSD 3.2	Ensure mega litres increase in the capacity of water supply systems storage	BSD 3.2.3	Malangeni Low Cost Housing Project Stage 2	Umdoni	9	4 Mega Litres / day	0.5 Mega Litres / day	3.5 Mega Litres / day	Number of mega litres capacity increase of the water supply system storage through the construction of the Malangeni Low Cost Housing Project Stage 2	2 Mega Litres / day	N/A	N/A	N/A	2 Mega Litres / day	R254 567 372.40	R0.00	Municipal Infrastructure Grant	Project Management Unit	Project Business plans and Practical Completion Certificate
		BSD 3.2.4	KwaXolo Water Supply - Bulk Supply (AFA) MIS 229750	Ray Nkonyeni	7, 8, 9, 29, 30, 31 & 32	5 Mega Litres / Day	0 Mega Litres	5 Mega Litres / Day	Number of mega litres capacity increase of the water supply system storage through the construction of the KwaXolo Water Supply - Bulk Supply (AFA) MIS 229750 project	5 Mega Litres / Day	N/A	N/A	N/A	5 Mega Litres / Day	R61 106 000.00	R0.00	Municipal Infrastructure Grant	Project Management Unit	Project Business plans and Practical Completion Certificate
BSD 4.1		BSD 4.1.1	Water Pipeline	All	All	24hrs	12h14	0	Turnaround time taken to repair Water pipeline	24hrs	24hrs	24hrs	24hrs	24hrs	R0.00	R0.00	Internal Funding	Water Services Operations	System report and calculation sheet, Water Manco report
BSD 5.1	To ensure mega litres per day increase in the capacity of waste water treatment works	BSD 5.1.1	Margate Extension 3 & 7 Sanitation Scheme - Ward 6	Ray Nkonyeni	6	14.8 kms	0 kms	14.8 kms	Number of waterborne sewer pipeline installed through the Margate Extension 3 & 7 Sanitation Scheme - Ward 6 project.	14.8 kms	N/A	N/A	N/A	14.8 kms	R109 482 118.86	R0.00	Municipal Infrastructure Grant	Project Management Unit	Project Business plans and Practical Completion Certificate
		BSD 5.1.4	Pennington Waterborne Sanitation Phase 3	Umdoni	10	TBC	TBC	TBC	Number of mega litres / day increase in the capacity of waste water treatment works through the Pennington Waterborne Sanitation Phase 3 project.	4.5 Mega Litres / day	N/A	N/A	N/A	4.5 Mega Litres / day	R31 000 000.00	R0.00	Municipal Infrastructure Grant	Project Management Unit	Project Business plans and Practical Completion Certificate
GOOD GOVERNANCE AND PUBLIC PARTICIPATION																			
GGPP 1.1	To ensure 100% functionality of Council and Council Committees	GGPP 1.1.11 WS	Full Council Resolutions	Administrative	NA	100%	100%	N/A	Percentage of Full Council resolutions implemented	100%	100%	100%	100%	100%	R0.00	R0.00	NA	All	Report to MANCO / Ext MANCO Signed Extract
		GGPP 1.2.50		Administrative	NA	1 per annum	1 per annum	NA	Water and Sanitation Services Policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	All	Council Resolution
		GGPP 1.2.51		Administrative	NA	1 per annum	1 per annum	NA	Water Tariffs Policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	All	Council Resolution
		GGPP 1.2.52		Administrative	NA	1 per annum	1 per annum	NA	Illegal and Unauthorized Water Services Connections Policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	All	Council Resolution

2025 2026 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN																			
WATER SERVICES																			
IDP Ref	Strategic Objective (SO)	SDBIP Ref	Project / Programme	Location		Demand	Baseline	Backlog	Key Performance Indicator	YEAR TARGET	Quarterly Targets and Progress				Annual Budget and Expenditure			Responsible Section / Unit	POE
				Municipality	Ward No.						Q1	Q2	Q3	Q4	CAPEX	OPEX	Funding Source		
GGPP 1.2	ensure policies are developed / revie	GGPP 1.2.53	Policy Development and Review	Administrative	NA	1 per annum	1 per annum	NA	Boreholes and Package Plants Policy	1	1	N/A	N/A	N/A	R0.00	R0.00	NA	All	Council Resolution
		GGPP 1.2.54		Administrative	NA	1 per annum	1 per annum	NA	Operations and Maintenance Policy	1	N/A	N/A	N/A	1	R0.00	R0.00	NA	All	Council Resolution
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT																			
MFVM 2.1	To ensure 100% implementation of Revenue Management System (RMS)	MFVM 2.1.8	Revenue Management Systems (RMS)	Administrative	NA	500	887	0	Number of meters installed and replaced	500	N/A	100	200	200	R0.00	7 718 450.00	Internal Funding	Water Resource Management	Meter register showing new installations and meters replaced and Manco Report
MFVM 3.1	To ensure 100% implementation of supply chain management policy, Quarterly Manco report	MFVM 3.1.1 WS	Supply Chain Management	Administrative	NA	4 per annum	4 per annum	NA	Number of vendor performance reports submitted to Supply Chain Management unit	4	1	1	1	1	R0.00	R0.00	NA	All	Email showing submission of vendor performance to SCM
MFVM 3.3	sure 100% expenditure on capital b	MFVM 3.3.1	Water Services Infrastructure Grant (WSIG)	Administrative	NA	100%	100%	NA	Cumulative percentage expenditure on WSIG capital budget per transferred amount	100%	N/A	50%	75%	100%	R70 000 000.00	R0.00	NA	Project Management Unit	Certificate of expenditure with full calculations from UGU Treasury Department
		MFVM 3.3.2	Municipal Infrastructure Grant (MIG)	Administrative	NA	100%	100%	NA	Cumulative percentage expenditure on MIG capital budget per transferred amount	100%	N/A	50%	75%	100%	R172 000 000.00	R0.00	NA	Project Management Unit	Certificate of expenditure with full calculations from UGU Treasury Department
MFVM 3.4	To ensure 100% expenditure on maintenance budget	MFVM 3.4.1	Mechanical and Engineering Aging Infrastructure Replacement	Administrative	NA	100%	100%	NA	Cumulative percentage of budget spent on mechanical and engineering aging infrastructure replacement - Sanitation	100%	N/A	30%	70%	100%	R0.00	3 204 906.00	NA	Mechanical and Electrical	Expenditure report with full calculations and POE (Approved invoices) submitted to Water Manco
		MFVM 3.4.2		Administrative	NA	100%	100%	NA	Cumulative percentage of budget spent on mechanical and engineering aging infrastructure replacement - Water	100%	N/A	30%	70%	100%	R0.00	1 595 470.00	NA	Mechanical and Electrical	Expenditure report with full calculations and POE (Approved invoices) submitted to Water Manco