UGU DISTRICT MUNICIPALITY

CONSOLIDATED MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDED 28 FEBRUARY 2026

Prepared By: Budget and Treasury Office

TABLE OF CONTENT

PART 1 – IN-YEAR REPORT

1. PURPOSE

The purpose of the report is to submit to the Mayor the statement of financial performance and implementation of the 2025/2026 Budget of the Ugu District Municipality for the period ending 28 February 2026 in line with the statutory requirements of S71 of the Municipal Finance Management Act (Act 56, 2003).

2. AUTHORITY

Mayor

3. LEGAL / STATUTORY REQUIREMENTS

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

4. BACKGROUND

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

5. EXECUTIVE SUMMARY

The monthly budget statement in terms of section 71 of the Municipal Finance Management Act for the period ended 28 February 2026 is detailed below. The monthly budget statement is divided into the following:

5.1 Monthly Budget Statement Summary
5.2 Statement of Financial Performance
5.3 Revenue By source
5.4 Expenditure by Type
5.5 Debtors Analysis
5.6 Creditors analysis
5.7 Capital Expenditure
5.8 Investments
5.9 Transfers and Grants Report
5.10 Salaries Expenditure
5.11 Long-term Loans
5.12 Performance Indicators

6. MAIN TABLES

6.1. Summary
6.2. Financial Performance by Revenue and Expenditure
6.3. Capital Expenditure
6.4. Financial Position

5.1 MONTHLY BUDGET STATEMENT SUMMARY

DC21 Ugu - Table C1 Consolidated Monthly Budget Statement Summary - M08 FEBRUARY 2026									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Total Revenue (excluding capital transfers and contributions)	1 452 292 742	1 469 793 347	1 857 286 651	65 483 222	1 083 601 590	1 238 191 120	- 154 589 530	-12%	1 469 793 347
Total Expenditure	1 906 429 524	911 671 647	884 056 858	130 192 922	1 140 763 777	589 371 440	551 392 337	94%	911 671 647
Surplus/(Deficit)	- 454 136 782	558 121 700	973 229 793	- 64 709 700	- 57 162 187	648 819 680	- 705 981 867	-109%	558 121 700
Total sources of capital funds	363 991 447	373 244 700	409 355 562	13 779 872	288 222 608	272 903 728	15 318 880	6%	373 244 700

Table C1 above, reflects an actual monthly deficit of R64.7 million. The year to date (YTD) actual is showing a deficit of R57.1 million against the YTD budget surplus of R648.8 million which resulted in an unfavourable variance of R705.9 million.

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

5.1.1. Revenue by source

The YTD actual for revenue is R1.083 billion compared to the YTD budget of R1.238 billion which translates to a variance of R154.5 million.

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

5.1.2. Operating Expenditure:

The YTD actual for operating expenditure is R1.140 billion compared to the YTD budget of R589.3 million which translates to a variance of R551.3 million.

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

5.1.3. Capital Expenditure:

The YTD actual for capital expenditure is R288.2 million compared to the YTD budget of R272.9 million which translates to variance of R15.3 million.

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

5.2 STATEMENT OF FINANCIAL PERFORMANCE

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M08 February

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	653 085	635 345	794 376	55 857	419 898	529 584	(109 686)	-21%	635 345
Investment revenue	10 055	13 607	10 055	196	4 509	6 703	(2 194)	-33%	13 607
Transfers and subsidies - Operational	693 660	729 373	729 373	1 695	535 145	486 249	48 896	10%	729 373
Other own revenue	95 493	91 468	323 483	7 736	124 050	215 655	(91 605)	-42%	91 468
Total Revenue (excluding capital transfers and contributions)	**1 452 293**	**1 469 793**	**1 857 287**	**65 483**	**1 083 602**	**1 238 191**	**(154 590)**	**-12%**	**1 469 793**
Employee costs	586 399	313 024	312 672	57 706	445 334	208 448	236 886		313 024
Remuneration of Councillors	13 234	14 996	13 476	1 070	8 882	8 984	(102)		14 996
Depreciation and amortisation	237 913	240 934	240 934	19 877	158 689	160 623	(1 934)		240 934
Interest	48 440	5 304	5 356	718	26 838	3 570	23 268		5 304
Inventory consumed and bulk purchases	247 993	76 177	56 177	23 773	177 096	37 452	139 644		76 177
Transfers and subsidies	16 013	8 000	–	–	–	–	–		8 000
Other expenditure	756 436	253 236	255 442	27 048	323 924	170 294	153 630	90%	253 236
Total Expenditure	**1 906 430**	**911 672**	**884 057**	**130 193**	**1 140 764**	**589 371**	**551 392**	**94%**	**911 672**
Surplus/(Deficit)	**(454 137)**	**558 122**	**973 230**	**(64 710)**	**(57 162)**	**648 820**	**(705 982)**	**-109%**	**558 122**
Transfers and subsidies - capital (monetary allocations)	407 532	373 245	409 356	13 397	281 725	272 904	8 821	3%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(46 605)**	**931 366**	**1 382 585**	**(51 313)**	**224 563**	**921 723**	**(697 161)**	**-76%**	**931 366**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(46 605)**	**931 366**	**1 382 585**	**(51 313)**	**224 563**	**921 723**	**(697 161)**	**-76%**	**931 366**
Capital expenditure & funds sources									
Capital expenditure	**363 991**	**373 245**	**409 356**	**13 780**	**288 223**	**272 904**	**15 319**	**6%**	**373 245**
Capital transfers recognised	164 047	373 245	409 356	11 798	277 121	272 904	4 217	2%	373 245
Borrowing	–	–	–	1 939	9 701	–	9 701	#DIV/0!	–
Internally generated funds	**199 945**	**–**	**–**	**43**	**1 401**	**–**	**1 401**	**#DIV/0!**	**–**
Total sources of capital funds	**363 991**	**373 245**	**409 356**	**13 780**	**288 223**	**272 904**	**15 319**	**6%**	**373 245**
Financial position									
Total current assets	312 965	1 162 928	1 382 168		498 687				1 162 928
Total non current assets	3 841 865	3 840 285	3 574 138		3 971 399				3 840 285
Total current liabilities	1 634 561	556 485	154 761		1 727 733				556 485
Total non current liabilities	49 471	194 333	–		46 993				194 333
Community wealth/Equity	**2 470 798**	**4 252 396**	**4 801 545**		**2 695 360**				**4 252 396**
Cash flows									
Net cash from (used) operating	(3 306 484)	899 872	1 044 593	153 988	1 653 898	796 036	(857 862)	-108%	899 872
Net cash from (used) investing	8 986 683	(429 231)	(470 759)	(13 780)	(288 223)	(313 839)	(25 617)	8%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**5 979 813**	**480 320**	**573 834**	**140 211**	**1 373 246**	**497 107**	**(876 139)**	**-176%**	**–**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	79 032	44 681	42 214	29 677	39 271	37 590	219 318	1 367 183	1 858 964
Creditors Age Analysis									
Total Creditors	101 348	57 641	21 941	36 740	7 257	39 515	198 082	696 232	1 158 756

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

5.3 FINANCIAL PERFORMANCE - REVENUE BY SOURCE

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February										
		2024/25	Budget Year 2025/26							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		511 182	496 566	603 328	42 267	311 900	402 218	(90 318)	-22%	496 566
Service charges - Waste Water Management		141 903	138 779	191 048	13 590	107 998	127 365	(19 368)	-15%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		6 562	3 114	5 335	(104)	1 549	3 557	(2 008)	-56%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	91 455	7 820	61 710	60 970	740	1%	83 863
Interest from Current and Non Current Assets		10 055	13 607	10 055	196	4 509	6 703	(2 194)	-33%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	3 653	5	1 831	2 436	(604)	-25%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	223 040	16	58 960	148 693	(89 733)	-60%	2 589
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		693 660	729 373	729 373	1 695	535 145	486 249	48 896	10%	729 373
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		(1 070)	–	–	–	–	–	–		–
Other Gains		1 113	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**1 452 293**	**1 469 793**	**1 857 287**	**65 483**	**1 083 602**	**1 238 191**	**(154 590)**	**-12%**	**1 469 793**

5.3.1. Revenue by Source

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

5.3.1.1. Service Charges-Water

The actual revenue billed from Service charges year to date (YTD) actual - Water amounted to R311.9 million compared with the year-to-date budget of R402.2 million which resulted in an **unfavourable** variance of R90.3 million.

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.

5.3.1.2. Service charges-sanitation.

The actual revenue billed from Service charges year to date (YTD) actual - Sanitation - amounted to R107.9 million compared with the year-to-date budget of R127.3 million which resulted in an **unfavourable** variance of R19.3 million.

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 5.3.1.1 are applicable to this revenue item.

.

5.3.1.3. Rental of fixed assets

Revenue from rental of facilities year to date (YTD) actual amounted to R1.8 million compared with the year-to-date budget of R2.4 million which resulted in a **favourable** variance of R604 thousand.

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

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

Interest earned on external investments year to date (YTD) actual amounted to R4.5 million compared with the year-to-date budget of R6.7 million, resulting in an **unfavourable** variance of R2.1 million.

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

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

Interest earned on outstanding debtors' year-to-date (YTD) actual amounts to R61.7 million compared with the year-to-date budget of R60.9 million, resulting in a **favourable** variance of R740 thousand.

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

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

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

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

5.3.1.6. Transfers and subsidies - Operational

Transfers and subsides recognised operational year to date (YTD) actual amounted to R535.1 million compared with the year to-date budget of R486.2 million, resulting in a **favourable** variance of R48.8 million.

This variance is owing to the fact that the equitable share grant is received in tranches, and the second tranche was received in December which will be utilised in the next 2 months, and the 3rd tranche is expected to be received in March 2026. This then means the year to date actual will be higher than the than the year-to-date budget. The grant is still be utilised satisfactory to fund key operations, as well as the other Operational Grants received in February 2026.

5.3.1.7. Sale of Goods and Rendering of Services

Revenue from sale of goods and rendering of services year to date (YTD) actual amounted to R1.5 million compared with the year to-date budget of R3.5 million, resulting in an **unfavourable** variance of R2 million.

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

5.3.1.8. Operational Revenue

This income is composed of all the internally generated income except the service charges, the rental of facilities and the interest income. The year-to-date actual on Operational Revenue amounted to R58.9 million compared with the year-to-date budget of R486.2 million, resulting in an **unfavourable** variance of R89.7 million.

The reason for the variance is as a result of the 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.

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

5.4 FINANCIAL PERFORMANCE - EXPENDITURE BY TYPE

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

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type										
Employee related costs		586 399	313 024	312 672	57 706	445 334	208 448	236 886	114%	313 024
Remuneration of councillors		13 234	14 996	13 476	1 070	8 882	8 984	(102)	-1%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	56 177	23 773	177 096	37 452	139 644	373%	76 177
Debt impairment		288 866	28 424	28 424	2 369	18 949	18 949	–		28 424
Depreciation and amortisation		237 913	240 934	240 934	19 877	158 689	160 623	(1 934)	-1%	240 934
Interest		48 440	5 304	5 356	718	26 838	3 570	23 268	652%	5 304
Contracted services		191 228	126 582	127 777	13 678	117 888	85 185	32 704	38%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	–	–		8 000
Irrecoverable debts written off		9 016	4 732	5 920	433	3 998	3 947	51	1%	4 732
Operational costs		274 207	93 497	93 320	10 569	183 088	62 213	120 875	194%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	–	0	–	0		–
Total Expenditure		**1 906 430**	**911 672**	**884 057**	**130 193**	**1 140 764**	**589 371**	**551 392**	**94%**	**911 672**

5.4.1. Employee related costs

The expenditure on the year to date (YTD) actual employee costs amounted to R445.3 million compared with the year-to-date budget of R208.4 million, resulting in an **unfavourable** variance of R236.8 million.

The expenditure line item remains an area of interest when it comes to cost containment. The reduction of overtime remains a target to see cost containment in this area. The variance is unfavourable due to the expenditure item being reduced significantly in the process of funding the budget.

To address this, the municipality continues to implement cost containment measures, including stricter control over overtime, monitoring of vacant positions, and prioritisation of critical posts only.

5.4.2. Remuneration of councillors

The actual expenditure for the year to date (YTD) actual councillor's allowance amounted to R8.8 million compared with the year-to-date budget of R8.9 million, resulting in a **favourable** variance of R102 thousand.

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

5.4.3. Debt Impairment

The year to date (YTD) actual expenditure on debt impairment amounted to R18.9 million compared with the year-to-date budgeted amount of R18.9 million. There is no variance, indicating that expenditure is in line with the planned budget.

5.4.4. Depreciation and asset impairment

The year to date (YTD) actual expenditure on depreciation and asset impairment amounted to R158.6 million compared with the budget of R160.6 million, resulting in a **favourable** variance of R1.9 million.

The variance is mainly due to lower than anticipated capitalisation of assets, which resulted in slightly lower depreciation being recognised during the period. As capital projects reach completion and assets are capitalised, depreciation expenditure is expected to gradually align with the planned budget levels. The municipality continues to monitor capital project implementation to ensure timely capitalisation of assets.

5.4.5. Interest paid.

The year to date (YTD) actual expenditure on interest paid amounted to R26.8 million compared with the year-to-date budget of R3.5 million, resulting in an **unfavourable** variance of R23.2 million.

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

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

5.4.6. Inventory consumed.

The year to date (YTD) actual expenditure for inventory consumed amounted to R177 million compared with the year-to-date budget of R37.4 million, resulting in an **unfavourable** variance of R139.6 million.

This variance is mainly attributable to higher than anticipated bulk water purchases and the increase in UMngeni Uthukela Water tariffs, which were significantly higher than initially projected.

To mitigate this pressure, the municipality has entered into structured payment arrangements with UMngeni Uthukela Water, which will assist in improving working capital and cash flow management. The municipality is also implementing water demand management and revenue enhancement initiatives aimed at improving billing accuracy and collection levels.

5.4.7. Contracted Services

The year to date (YTD) actual expenditure on Contracted services amounted to R117.8 million, compared with a year-to-date (YTD) budget of R85.1 million resulting in a **favourable** variance of R32.7 million.

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

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

To manage this expenditure, the municipality is reviewing service level requirements and contract allocations, while also strengthening preventative security measures at critical infrastructure to reduce incidents of vandalism.

5.4.8 Irrecoverable debts written off.

The year to date (YTD) actual expenditure on Irrecoverable debts written off amounted to R3.9 million, while the year to date (YTD) budget R3.9 million resulting in an **unfavourable variance** of R51 thousand.

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

5.4.9. Other operating expenditure

The year to date (YTD) actual expenditure on other operational expenditure amounted to R183 million compared with the year-to-date budget of R62.2 million resulting in an **unfavourable** variance of R120.8 million.

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

To address this, the municipality continues to implement strict expenditure control measures, improved monitoring of operational spending and prioritisation of critical services.

5.5 DEBTORS AGE ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS AS AT 28 FEBRUARY 2026								
CUSTOMER TYPE	**0-30**	**31-60**	**61-90**	**91-120**	**121-150**	**151-180**	**181+**	**Balance**
Business	R15 046 865.31	R7 625 967.58	R6 374 320.99	R5 507 673.41	R5 910 789.26	R5 039 584.41	R211 802 161.56	R257 307 362.52
Intergovernmental	R9 064 860.07	R1 423 658.69	R2 833 993.07	R1 152 409.80	R57 493 007.55	R1 108 590.31	R25 915 322.98	R98 991 842.47
Private Individual	R49 787 261.11	R36 893 511.91	R35 288 874.77	R30 949 540.18	R33 317 156.15	R32 487 161.99	R1 363 622 653.56	R1 582 346 159.67
Ugu District Municipality	-R465 518.67	-R133 362.33	-R57 738.31	-R72 837.93	-R38 970.30	-R84 910.27	-R109 040.51	-R962 378.32
Total	**R73 433 467.82**	**R45 809 775.85**	**R44 439 450.52**	**R37 536 785.46**	**R96 681 982.66**	**R38 550 426.44**	**R1 601 231 097.59**	**R1 937 682 986.34**

The biggest contributor to the total debt is residential customers who equate to 82%, business is 13% of the total debt and departmental accounts are 5% to the total debt. The increase in the intergovernmental debt is due to charges raised against UMngeni Uthukela Water for recoupment of funds for services that the municipality has paid relating to Weza Plant that is managed by Umngeni Uthukela Water since July 2019. It has also been noticed that some customers have opted to have boreholes in their properties, and some have installed storage facilities in their properties which then adversely affect the collections process as customers do not respond when disconnections and restrictions are physically done on the customers properties. What has been identified lately is that most customers have made bypasses at the meter’s connection (Illegal Connections) points and the same has been shared with Water Services Authority, Security Services and Water Services Operations for further investigations and By-law enforcement thereafter.

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

INTERGOVERNMENTAL AGE ANALYSIS									
AS AT 28 FEBRUARY 2026									
Account Category	**0-30**	**31-60**	**61-90**	**91-120**	**121-150**	**151-180**	**181+**	**Balance**	**Comments 28 February 2026**
Department of Correctional Se	470 138.24	175 426.41	111 800.93	22 453.52	22 205.68	22 387.04	49 507.90	873 919.72	Statements generated and emailed and payment of R1,323,211.00 was received. The payments were received before disconnections were implemented..
Department of Justice	31 271.51	32 235.36	14 778.72	14 460.70	13 525.79	11 016.94	25 391.47	142 680.49	The disconnections were not implemented due to backlog and insufficient vehicles for Plumbers as they are currently working in pairs.
Dept of Education	5 892.99	29 639.25	4 698.11	127 899.84	1 090.42	1 085.98	103 560.04	273 866.63	The disconnections were not implemented due to backlog and insufficient vehicles for Plumbers as they are currently working in pairs.
Dept of Education(Section 20)	2 709 569.79	60 766.74	38 358.30	22 932.37	-	-	-	2 831 627.20	Statements and warning letters emailed. 1 Account has a billing dispute which is due to a high acocunt in the month of February which is currenlty being investigated by the Billing unit.
Dept of Education(Section 21)	1 393 308.62	544 081.04	1 278 627.38	534 512.81	689 975.72	708 251.02	14 680 489.73	19 829 246.32	Aging for January was shared with the department and we are waiting for feedback from the province if they can be able withhold a portion of allocation and pay over to the municipality.
Dept of Health	569 640.72	244 148.10	169 881.75	- 509 012.80	62 085.37	79 677.18	1 753 200.48	2 369 620.80	Disconnected Nyangwini Clinic and unable to disconnect Turton Community Centre as we could not identify where they are getting the supply.
Dept of Higher Education and	113 907.34	9 430.19	10 698.44	7 975.34	10 271.83	10 177.24	172 143.25	334 603.63	Esayidi TVET College account is up to date and only owing current. The disconnection was implemented for the UKZN accounts and they requested amnesty for one of the accounts.
Dept of Human Settlement	7 010.96	7 201.93	7 175.87	7 142.30	6 992.25	6 408.51	263 035.38	304 967.20	Most accounts are vacant sites and building there is no meter and could not be disconnected
Dept of Public Works National	801 254.02	421 266.28	30 791.05	41 352.97	41 373.27	39 913.29	1 891 943.93	3 267 894.81	Statements sent and some disconnections implemented .Payments of R1,047,694.48
Dept of Public Works Provincia	4 864.35	4 609.63	1 783.26	1 777.87	1 772.49	1 767.08	189 064.83	205 639.51	Statements emailed as per the department request and waiting for positive feedback.
Dept of Social Development	15 576.38	761.07	757.81	754.91	752.01	749.11	22 911.18	42 262.47	Statements emailed and the payment of R45,205.82 was received .
Dept of Sports and Recreation	1 444.19	1 402.19	13.54	-	-	-	- 5 499.13	- 2 639.21	
Dept of Transport	- 113 372.47	- 373 210.29	9 443.27	9 396.40	9 102.47	10 460.96	383 275.56	- 64 904.10	Statements emailed and remittance advise for R677,043.18 was received.
Eskom	82 903.82	55 770.36	40 946.02	37 539.10	61 614.65	66 174.06	1 967 232.20	2 312 180.21	Statements emailed and payment of R68,135.94 received
Harry Gwala District Municipal	155 703.55	-	-	- 34 424.00	-	-	-	121 279.55	Invoices sent for February and they are due in March
National Youth Development A	- 23 537.31	-	-	-	-	-	-	- 23 537.31	Current account outstanding
Ray Nkonyeni Municipality	1 307 199.47	- 212 479.94	30 607.17	- 7 396.04	4 367.66	4 467.72	186 348.12	1 313 114.16	Statements sent and for February we received R1,283,544.93.15 for January and also requested interest waiver
SASSA	14 911.17	89.18	-	-	-	-	-	15 000.35	Current account outstanding
South African Post Office	- 18 796.41	4 567.61	585.10	267.65	266.46	265.28	12 213.21	- 631.10	Statements sent and payment of R5,308.59 received.
Telkom SA	28 220.63	14 132.00	8 197.09	8 556.29	11 743.59	33 916.60	225 625.22	330 391.42	Reminder notices emailed
Transnet	177 994.28	72 773.56	117 272.85	111 000.14	123 184.27	48 776.03	3 955 584.87	4 606 586.00	Statements submitted with proof of property ownership and awaiting response since anly 3 accounts were paid with a total of R49,204.68
Umdoni Local Municipality	954 351.23	214 529.15	48 496.62	67 564.07	60 658.79	61 129.20	44 172.67	1 450 901.73	Statements submitted and Aging. Payments of R1,448,054.26 received
Umngeni Uthukela Water	-	-	908 321.19	686 901.32	56 370 119.78	-	-	57 965 342.29	
Umuziwabantu Municipality	373 564.31	116 023.01	264.87	263.42	261.97	260.51	- 23 100.53	467 537.56	Statements submitted and awaiting payments in the month of March
Umzumbe Municipality	1 838.69	495.86	493.73	491.62	1 643.08	1 706.56	18 222.60	24 892.14	Still awaiting payments
	R9 064 860.07	**R1 423 658.69**	**R2 833 993.07**	**R1 152 409.80**	**R57 493 007.55**	**R1 108 590.31**	**R25 915 322.98**	**R98 991 842.47**	

The below table shows the impact on the amnesty program

Amnesty Listing - 2025/2026 Financial Year						
Amnesty Listing	**Amnesty**		**Waiver of interest and penalties**		**Total written off**	**Collections 2025/2026**
01 July 2025 to 31 January 2026	**Amount written off**	**Number of beneficiaries**	**Amount written off**	**Number of beneficiaries**		
Balance b/f	R23 426 589.27	1705	R2 342 435.71	738		
Jul-25	R199 338.04	15	R66 462.55	57	R265 800.59	R1 214 572.24
Aug-25	R592 542.05	16	R78 023.54	19	R670 565.59	R1 517 888.26
Sept-25	R136 128.78	14	R129 615.97	11	R265 744.75	R1 565 793.23
Oct-25	R522 551.55	15	R197 821.28	47	R720 372.83	R3 121 666.96
Nov-25	R357 551.88	10	R216 009.13	25	R573 561.01	R2 382 586.71
Dec-25	R217 109.37	8	R111 037.01	66	R328 146.38	R923 567.69
Jan-26	R350 717.22	13	R254 112.14	33	R604 829.36	R1 492 091.20
	R25 802 528.16	**1796**	**R3 395 517.33**	**996**	**R3 429 020.51**	**R12 218 166.29**

5.6 CREDITORS ANALYSIS

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	50 563	25 593	553	28 837	19	33 544	148 128	494 606	**781 844**	781 844
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	46 909	32 048	16 238	5 994	3 629	2 593	34 104	152 287	**293 801**	293 801
Auditor General	0800	3 715	–	1 804	–	–	–	405	45	**5 968**	5 968
Other	0900	162	–	3 346	1 909	3 608	3 378	15 445	49 294	**77 142**	77 142
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**101 348**	**57 641**	**21 941**	**36 740**	**7 257**	**39 515**	**198 082**	**696 232**	**1 158 756**	1 158 756

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

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

5.7 CAPITAL EXPENDITURE

UGU DISTRICT MUNICIPALITY

CAPITAL BUDGET: 28 FEBRUARY 2026

PROJECT NAME	ORIGINAL BUDGET	ADJUSTMENTS	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC ACTUALS	JAN ACTUALS	FEB ACTUALS	MARCH ACTUALS	APRIL ACTUALS	MAY ACTUALS	JUNE ACTUALS	YTD ACTUALS	YTD BUDGET	VARIANCE
INTERNAL CAPEX																	
Furniture and Office Equipment	R0.00		R67 876.80	R94 634.00	R1 354 975.24	R138 320.00			R182 638.00	R42 750.00					R1 881 194.04	R0.00	R1 881 194.04
Transport Assets						R1 173 625.14	R1 217 391.30	R307 511.02							R2 698 527.46	R0.00	R2 698 527.46
Computer Equipment - Acquisitions							R103 483.00	R126 680.00	R336 755.66						R566 918.66	R0.00	R566 918.66
TOTAL INTERNAL CAPEX	**R0.00**		**R67 876.80**	**R94 634.00**	**R1 354 975.24**	**R1 311 945.14**	**R1 320 874.30**	**R434 191.02**	**R519 393.66**	**R42 750.00**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R5 146 640.16**	**R0.00**	**R5 146 640.16**
						R0.00											R0.00
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**NOV ACTUALS**	**DEC ACTUALS**	**JAN ACTUALS**	**FEB ACTUALS**	**MARCH ACTUALS**	**APRIL ACTUALS**	**MAY ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
MIG																	R0.00
Kwamgai and Surrounds Water Supply Scheme	R19 183 778.00	R12 150 033.69			R315 911.68		R578 510.00								R894 421.68	R8 100 022.46	-R7 205 600.78
Vulamehlo Cross-Border Water Scheme	R23 300 000.00	R21 313 347.39	R4 425 068.53		R5 023 930.39		R1 223 943.48								R10 672 942.40	R14 208 898.26	-R3 535 955.86
Umzimkhulu Bulk Water Augmentation Scheme - Phase 2	R35 750 000.00	R16 520 294.19	R4 054 322.33		R465 971.86	R1 552 025.04	R0.00	R4 359 179.48							R10 431 498.71	R11 013 529.46	-R582 030.75
Kwalembe Water Supply Scheme Extension Implementation - Phase 1	R33 955 719.00	R63 185 424.81	R16 706 984.88	R10 967 636.90	R5 929 755.57	R774 108.58	R9 622 097.29	R12 683 418.97							R56 684 002.19	R42 123 616.54	R14 560 385.65
Emergency Boreholes Programme - Phase 2 - Implementation	R28 672 700.00	R22 099 070.98	R4 278 093.31	R1 593 483.06	R865 504.13	R2 758 198.04	R2 621 007.32	R3 445 327.90							R15 561 613.76	R14 732 713.99	R828 899.77
Repairs and Refurbishment of Umtamvuna Water Abstraction & Treatment Works		R3 974 585.93														R2 649 723.95	
Margate Extension 3 & 7 Sanitation Scheme - Ward 6	R21 192 638.07	R6 781 638.34						R6 781 638.34							R6 781 638.34	R4 521 092.23	R2 260 546.11
Refurbishment And Upgrade Of Margate Storm-Damaged Infrastructure, Wastewater Treatr	R32 500 000.00	R68 196 296.41	R25 041 363.47		R7 523 045.92	R19 465 696.25		R16 166 190.77							R68 196 296.41	R45 464 197.61	R22 732 098.80
Umzinto Waste Water Treatment Works	R21 950 000.00	R3 894 912.34													R0.00	R2 596 608.23	-R2 596 608.23
Umzinto Slums Clearance: Farm Isonti Low Cost Housing Water and Sanitation Scheme	R19 011 464.93	R40 116 552.59	R8 106 060.82	R8 191 987.11	R924 897.18	R13 110 487.71		R7 675 756.27							R38 009 189.09	R26 744 368.39	R11 264 820.70
Refurbishment of Sanitation Infrastructure	R15 311 700.00	R10 630 076.83			R1 464 412.76		R3 140 250.00								R4 604 662.76	R7 086 717.89	-R2 482 055.13
Pennington Waterbourne Sanitation Phase 3A	R22 416 700.00	R4 382 466.50	R1 555 480.00		R842 646.50	R1 013 280.00		R971 060.00							R4 382 466.50	R2 921 644.33	R1 460 822.17
Computer Equipment										R148 897.00					R148 897.00	R0.00	R148 897.00
TOTAL MIG	**R273 244 700.00**	**R273 244 700.00**	**R64 167 373.34**	**R20 753 107.07**	**R23 356 075.99**	**R38 673 795.62**	**R17 185 808.09**	**R52 082 571.73**	**R0.00**	**R148 897.00**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R216 367 628.84**	**R182 163 133.33**	**R34 204 495.51**
																	R0.00
																	R0.00
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**NOV ACTUALS**	**DEC ACTUALS**	**JAN ACTUALS**	**FEB ACTUALS**	**MARCH ACTUALS**	**APRIL ACTUALS**	**MAY ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
WSIG																	R0.00
Dunjazane Water Pipeline	R500 000.00	R500 000.00													R0.00	R333 333.33	-R333 333.33
KwaMadlala Water Pipeline	R15 411 311.66	R8 373 211.74		R1 973 220.00		R3 262 097.52	R834 527.55								R6 069 845.07	R5 582 141.16	R487 703.91
Upgrade of Harding Sewer Reticulation	R24 400 000.00	R36 836 416.58		R1 446 674.06	R5 557 485.22	R3 771 433.85	R2 974 050.84	R6 548 410.62		R1 408 247.60					R21 706 302.19	R24 557 611.05	-R2 851 308.86
Non-Revenue Water	R40 273 259.01	R26 340 371.68		R4 510 062.31		R7 674 525.41		R10 550 961.75		R4 927 515.24					R27 663 064.71	R17 560 247.79	R10 102 816.92
Replacement Of Sewer Mains And Refurbishment Of Sewer Pumpstations And Backup Gener	R6 500 000.00	R6 500 000.00													R0.00	R4 333 333.33	-R4 333 333.33
KwaNositha And Game Reserve Bulk Water Infrastructure And Reticulation - Phase 1	R6 450 000.00	R6 450 000.00													R0.00	R4 300 000.00	-R4 300 000.00
Murchison Bulk Water Supply And Reticulation Pipelines	R6 465 429.33														R0.00	R0.00	R0.00
Borehole Management System		R15 000 000.00													R0.00	R10 000 000.00	-R10 000 000.00
TOTAL WSIG	**R100 000 000.00**	**R100 000 000.00**	**R0.00**	**R7 929 956.37**	**R5 557 485.22**	**R14 708 056.78**	**R3 808 578.39**	**R17 099 372.37**	**R0.00**	**R6 335 762.84**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R55 439 211.97**	**R66 666 666.67**	**-R11 227 454.70**
																	R0.00
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**NOV ACTUALS**	**DEC ACTUALS**	**JAN ACTUALS**	**FEB ACTUALS**	**MARCH ACTUALS**	**APRIL ACTUALS**	**MAY ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
Borrowings								R2 354 063.14	R1 662 602.06	R1 938 668.11					R5 955 333.31	R0.00	R5 955 333.31
TOTAL BORROWINGS	**R0.00**		**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R2 354 063.14**	**R1 662 602.06**	**R1 938 668.11**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R5 955 333.31**	**R0.00**	**R5 955 333.31**
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**NOV ACTUALS**	**DEC ACTUALS**	**JAN ACTUALS**	**FEB ACTUALS**	**MARCH ACTUALS**	**APRIL ACTUALS**	**MAY ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
Cwabeni Bulk Water Supply Sheme		R6 110 862.78								R5 313 793.72					R5 313 793.72	R4 073 908.52	R1 239 885.20
TOTAL RBIG		**R6 110 862.78**								**R5 313 793.72**					**R5 313 793.72**	**R4 073 908.52**	**R1 239 885.20**
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS**	**JULY ACTUALS**	**AUG ACTUALS**	**SEPT ACTUALS**	**OCT ACTUALS**	**NOV ACTUALS**	**DEC ACTUALS**	**JAN ACTUALS**	**FEB ACTUALS**	**MARCH ACTUALS**	**APRIL ACTUALS**	**MAY ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
Municipal Disaster Recovery Grant		R30 000 000.00															
TOTAL MDRG		**R30 000 000.00**															
TOTAL CAPITAL EXPENDITURE	**R373 244 700.00**	**R409 355 562.78**	**R64 167 373.34**	**R28 683 063.44**	**R28 913 561.21**	**R53 381 852.40**	**R20 994 386.48**	**R71 536 007.24**	**R1 662 602.06**	**R13 779 871.67**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R288 222 608.00**	**R272 903 708.52**	**R15 318 899.48**

The above table gives details of the year-to-date actual capital expenditure against the budget. The actual capital expenditure for the financial year to date amounted to R288 222 608.00 million relating to **MIG, WSIG, INTERNAL FUNDED PROJECT and BORROWINGS**, against the year-to-date budget of R272 903 708.52 million, resulting to a favourable balance R15 318 899.48.

5.8. INVESTMENT PORTFOLIO

UGU DISTRICT MUNICIPALITY									
INVESTMENT REGISTER: 28 FEBRUARY 2026									
NO	BANK NAME	ACCOUNT NUMBER	ACCOUNT TYPE	OPENING BALANCE - 31 JANUARY 2026	MONTHLY INTEREST WITHDRAWN	PARTIAL/PREMATURE WITHDRAWAL	INVESTMENT TOP UP	INTEREST EARNED	CLOSING BALANCE - 28 FEBRUARY 2026
1	FNB	74761972882	CAPITAL	R0.00					R0.00
			INT ACC-8.89%	R0.00					R0.00
2	FNB CALL	62228266335	CAPITAL	R175 811.85			R895.94		R176 707.79
			INT -	R895.91	R895.91			R900.49	R900.49
3	NEDBANK	7648552728	CAPITAL	R0.00					R0.00
			INT ACC-9%	R0.00					R0.00
4	STANDARD MIG CALL	058905324-041	MIG CALL STD	R2 347.68		R7 015 000.00	R7 017 664.18		R5 011.86
			INT-4.80%	R62 664.18	R62 664.18				R0.00
5	STANDARD	058905324-045	CAPITAL	R0.00					R0.00
			INT-9.20%	R0.00					R0.00
6	ABSA CALL	2081188843 + 2081187889	CAPITAL	R15 234 662.20		R15 000 250.00	R1 425.31		R235 837.51
			INT-9.53%	R1 425.31	R1 425.31			R36 944.41	R36 944.41
7	STD CALL	058905324-042	CAPITAL	R7 543.58	R6 100 000.00		R6 100 274.10		R7 817.68
			INT-9.20%	R274.11	R274.11			R5 437.28	R5 437.28
	ABSA INVEST	2081523754.00	CAPITAL	R0.00					R0.00
			INTEREST- 8.95%	0.00					R0.00
8	GENERAL ACCOUNT	053299787	INTEREST-4.8%	R0.00					R0.00
			TOTAL	**R15 485 624.82**	**R6 165 259.51**	**R22 015 250.00**	**R13 120 259.53**	**R43 282.18**	**R468 657.02**

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

5.9. TRANSFERS AND GRANTS RECEIPTS

UGU DISTRICT MUNICIPALITY								
GRANTS REGISTER 28 FEBRUARY 2026								
NO.	DETAILS	BALANCE AS AT 1 JULY 2025	TOTAL INCOME 28 FEBRUARY 2026	TOTAL EXP 28 FEBRUARY 2026	BALANCE AS AT 28 FEBRUARY 2026	TOTAL % SPENT AS AT 28 FEBRUARY 2026	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	-R2 000 000.00	R1 011 395.53	-R988 604.47	50.57%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	R0.00	-R2 185 000.00	R1 280 651.50	-R904 348.50	58.61%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R3 222 000.00	R1 827 950.46	-R1 394 049.54	56.73%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R70 000 000.00	R63 163 368.23	-R6 836 631.77	90.23%	GM: WS	DPLG
A5	Development Planning Shared Services	R0.00	R0.00		R0.00	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	-R1 000 000.00	R0.00	R1 000 000.00	R0.00	100.00%	OMM	COGTA
A7	Municipal Disaster Recovery Grant	R0.00	-R30 000 000.00		-R30 000 000.00	0.00%	GM: WS/CS	NDMC
A8	Ugu Transformative River Management Programme	R0.00	R0.00		R0.00	0.00%	GM: IED	EDTEA
A9	Implementation of the Green and Smart Municipality (GSM) Project	-R840 848.58	R0.00	R840 847.79	-R0.79	100.00%	GM: IED	EDTEA
A10	Regional Bulk Infrastructure Grant	R0.00	-R6 110 862.78	R6 110 862.78	R0.00	100.00%	GM: WS	DWS
A11	Mig Projects	R0.00	-R243 000 000.00	R219 764 118.09	-R23 235 881.91	90.44%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R529 986 000.00	R471 098 666.64	-R58 887 333.36	88.89%	GM: TR	DPLG
A13	LGSeta Education Training and Development Practices (Mandatory Grant)	R0.00	-R704 588.04	R197 864.80	-R506 723.24	28.08%	GM: CS	LGSETA
	Total Unspent Grants /Subsidies	**-R1 840 848.58**	**-R887 208 450.82**	**R766 295 725.82**	**-R122 753 573.58**			

5.9.1. Transfers and Grants Receipts

The total grants received for the financial year to date amounted to R887 208 450.82 as per the Table/ Schedule above, and the expenditure to-date is R766 295 725.82, which is 86.37%.

5.9.2. Transfers and Grants Expenditure

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

5.9.3. Grants Expenditure

5.9.3.1 Finance Management Grant (FMG)

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

The gazetted amount is R2 000 000 million, and as per the table above R2 000 000.00 was received from the National Treasury in August 2025. Therefore, expenditure for the financial year to date amounted to R1 001 395.53. The spending of the Grant based on the gazetted amount is 50.57%.
The grant expenditure will improve in the last semester as most projects are expected to commence towards the end of quarter 3.

5.9.3.2. Municipal Infrastructure Grant (MIG)

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

The gazetted amount is R287 626 000, The Municipality has received R243 000 000.00 as at December 2025 and R219 764 118.09 was spent by the end of February 2026. The spending of the Grant is 90.44% against the allocation to date.

5.9.3.3. Water Services Infrastructure Grant (WSIG)

The gazetted amount is R 100 000 000; The municipality has received R70 000 000 in October and R63 163 368.23 was spent by the end of February 2026. The spending of the Grant is 90.23% against the allocation to date.

5.9.3.4. Other grants

The gazette allocations for 2025/2026 are as follows:

- The Expanded Public Works Programme gazetted amount R 3 222 000.00 and the expenditure as of 28 February 2026 is R1 827 950.46. We received R3 222 000.00 from the National Treasury in **January 2026**. The spending of the Grant is 72.91% against the gazetted amount.
- Rural Roads Asset Management Systems Grant gazetted amount R3 122 000, R2 185 000 was received in October. The expenditure at the end of February 2026 is R1 280 651.50. The spending of the Grant is 58.61% against the allocation to date.

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

5.9.3.5 Implementation of the Green and Smart Municipality Project

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

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

5.9.3.6 LGSeta Education Training and Development Practices (Mandatory Grant)

The Municipality pays 1% of the Skills Development Levy to the South African Revenue Services (SARS). This contribution does come back to the Municipality in the form of a Mandatory Grant. The grant is paid on a quarterly basis, and 20% of the contributed amount is paid back to the Municipality by the SETA for training development purposes.

The Municipality received R704 588.04 in February 2026 and R197 846.80 is spent, which is 28.08% in February 2026

5.10. EXPENDITURE DETAILS SALARIES

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10 011	11 349	9 829	810	6 676	6 552	124	2%	11 349
Pension and UIF Contributions		–	338	338	–	–	226	(226)	-100%	338
Medical Aid Contributions		–	125	125	–	–	84	(84)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	381	7	36	254	(219)	-86%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	2 803	253	2 171	1 868	303	16%	2 803
Sub Total - Councillors		**13 234**	**14 996**	**13 476**	**1 070**	**8 882**	**8 984**	**(102)**	**-1%**	**14 996**
% increase	4		**13.3%**	**1.8%**						**13.3%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	4 668	–	–	3 112	(3 112)	-100%	4 668
Pension and UIF Contributions		–	131	131	–	–	87	(87)	-100%	131
Medical Aid Contributions		–	14	14	–	–	9	(9)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	669	–	–	446	(446)	-100%	669
Cellphone Allowance		–	165	165	–	–	110	(110)	-100%	165
Housing Allowances		–	129	129	–	–	86	(86)	-100%	129
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**–**	**5 776**	**5 776**	**–**	**–**	**3 850**	**(3 850)**	**-100%**	**5 776**
% increase	4		**#DIV/0!**	**#DIV/0!**						**#DIV/0!**
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	150 998	36 638	267 386	100 665	166 721	166%	151 350
Pension and UIF Contributions		63 343	49 347	49 347	5 752	45 525	32 898	12 627	38%	49 347
Medical Aid Contributions		25 451	18 805	18 805	2 579	18 957	12 537	6 420	51%	18 805
Overtime		62 340	8 375	8 375	8 549	46 467	5 583	40 884	732%	8 375
Performance Bonus		30 431	9 173	9 173	63	29 292	6 115	23 177	379%	9 173
Motor Vehicle Allowance		15 152	10 532	10 532	1 466	11 321	7 021	4 299	61%	10 532
Cellphone Allowance		3 481	3 479	3 479	307	2 393	2 319	74	3%	3 479
Housing Allowances		1 512	2 127	2 127	147	1 166	1 418	(252)	-18%	2 127
Other benefits and allowances		14 219	36 936	36 936	1 535	10 660	24 624	(13 964)	-57%	36 936
Payments in lieu of leave		7 788	7 450	7 450	(28)	5 766	4 967	800	16%	7 450
Long service awards		5 423	2 641	2 641	292	3 131	1 760	1 371	78%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	7 034	406	3 268	4 690	(1 421)	-30%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**586 399**	**307 248**	**306 896**	**57 706**	**445 334**	**204 598**	**240 736**	**118%**	**307 248**
% increase	4		**-47.6%**	**-47.7%**						**-47.6%**
Total Parent Municipality		**599 634**	**328 020**	**326 148**	**58 776**	**454 216**	**217 432**	**236 784**	**109%**	**328 020**
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		**599 634**	**328 020**	**326 148**	**58 776**	**454 216**	**217 432**	**236 784**	**109%**	**328 020**
% increase	4		**-45.3%**	**-45.6%**						**-45.3%**
TOTAL MANAGERS AND STAFF		**586 399**	**313 024**	**312 672**	**57 706**	**445 334**	**208 448**	**236 886**	**114%**	**313 024**

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

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

a) Salaries and wages

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

5.11. LONG-TERM LOANS

UGU DISTRICT MUNICIPALITY										
LOANS REGISTER 28 FEBRUARY 2026										
DETAILS	PURPOSE OF THE LOAN	INTEREST %	REDEEMABLE	CLOSING BALANCE - 31 JANUARY 2026	CURRENT RECEIPTS	MONTHLY INTEREST CHARGED	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE -31 FEBRUARY 2026
Development Bank of SA	uMzimkhulu Augmentation - Infrastructure	5%	2029/06/30	R17 991 714.95	R0.00	R68 493.02	R641 434.92	R68 493.02	R367 370.49	R17 624 344.46
			TOTAL	**R17 991 714.95**	**R0.00**	**R68 493.02**	**R641 434.92**	**R68 493.02**	**R367 370.49**	**R17 624 344.46**

5.11.1 External Loans

The loan is structured, unsecure and were all taken with DBSA. The loan that was for refurbishment of Sanitation Infrastructure – Phase2 was settled as of 31 March 2024, the current loan balance outstanding is R17 624 344.46 for Umzimkhulu Augmentation. The municipality is still able to make repayments as and when they fall due.

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

5.12 PERFORMANCE INDICATORS

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

Description of financial indicator	Basis of calculation	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.5%	27.0%	27.9%	2.4%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	70.4%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		52.2%	15.6%	0.0%	50.0%	15.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	19.1%	209.0%	893.1%	28.9%	209.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.5%	104.1%	534.6%	-1.3%	104.1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		11.1%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		40.4%	21.3%	16.8%	41.1%	21.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4.2%	4.0%	3.2%	3.7%	4.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.7%	16.8%	13.3%	2.5%	1.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References
1. Consumer debtors > 12 months old are excluded from current assets.
2. Material variances to be explained.

Calculations		2024/25 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Financial liabilities		27 562	148 958		25 084	
Total Assets		4 154 830	5 003 213	4 956 306	4 470 086	5 003 213
Employee related costs		586 399	313 024	312 672	445 334	313 024
Repairs & Maintenance		61 080	58 696	58 835	40 491	58 696
Interest (finance charges)		48 440	5 304	5 356	26 838	5 304
Principal paid			5 231			5 231
Depreciation		237 913	240 934	240 934		14 996
Operating expenditure		1 906 430	911 672	884 057	1 140 764	911 672
Total Capital Expenditure		363 991	373 245	409 356	13 780	288 223
Borrowed funding for capital					9 701	
Debt		1 290 153	661 329	800	1 347 140	661 329
Equity		2 470 798	4 252 396	4 801 545	2 695 360	4 252 396
Reserves and funds						
Borrowing		27 562	148 958		25 084	148 958
Current assets		312 965	1 162 928	1 382 168	498 687	1 162 928
Current liabilities		1 634 561	556 485	154 761	1 727 733	556 485
Monetary assets		7 559	579 168	827 353	(23 007)	579 168
Total Revenue (excluding capital transfers and contributions)		1 452 293	1 469 793	1 857 287	1 083 602	1 469 793
Transfers and subsidies - Operational		693 660				
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	409 356	281 725	373 245
Debt service payments			8 376	10 055		(10 586)
Outstanding debtors (receivables)		160 833				
Annual services revenue		653 085	635 345	794 376	55 857	419 898
Cash + investments	Including LT investments	7 559	579 168	827 353	(23 007)	579 168
Fixed operational expend. (monthly)						
Longstanding debtors outstanding		(279)	11 162		(279)	11 162
Longstanding debtors recovered						
Attorney collections						

The above table gives an overview of the financial indicators of the municipality for the period ended 28 February 2026.

5.12.1. Borrowing Management

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

5.12.2. Liquidity

- Current Ratio: Current Assets: Current Liabilities, the Municipality is sitting at **0.29:1** which is lower than the norm of **2:1**.
- Quick Ratio: Current Assets less Inventory: Current Liabilities, the Municipality set at **0.01:1** which is lower than the norm of **1.5:1**.

The ideal current ratio and quick ratio are 1.5 - 2.1 and 1.5: 1 respectively. As of 28 February 2026, the current ratio of the municipality is **0.24:1** and the quick ratio is **0.01:1**. This is a risk because the municipality may not be able to satisfactorily meet its short-term obligations as there are more short-term commitments and less liquid assets to cover them.

- Cash Coverage: The Municipality is sitting at **0.01 months** which is unfavourable which is lower than the norm of between 1 - 3 Months.

5.12.3. Revenue Management

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

- To total debt: 48%
- To monthly billings: 77 %

The municipality's average debt collection rate is 71%, and the normal rate is 95%. This has a negative impact on the municipality's cashflow, which is a direct consequence of negative/ poor net working capital, and it also indicates that the municipality is providing services that are not being paid for which negatively impacts on the going concern of the municipality. These trends indicate that serious corrective measures are needed to help recover the outstanding funds and thus debtor collectors have been appointed. Below is the summary of collections for the past months which shows the trend for collections against billing:

UGU DISTRICT MUNICIPALITY

Collection ratio

Monthly billings 2025/2026

Month	Receipts	Monthly billings	Monthly Collection rate	Cumulative Collection rate
Jul-25	R35 875 005.18	R58 785 575.77	61%	61%
Aug-25	R36 481 642.83	R58 539 942.04	62%	62%
Sept-25	R41 652 506.03	R57 275 164.23	73%	65%
Oct-25	R41 120 748.15	R57 953 091.96	71%	67%
Nov-25	R40 612 718.47	R53 722 755.69	76%	69%
Dec-25	R46 806 082.13	R57 979 587.66	81%	71%
Jan-26	R41 988 706.42	R59 960 703.56	70%	72%
Feb-26	R45 085 434.43	R58 370 488.70	77%	71%

Collection debt to total debt	**48%**

6. MAIN TABLES

6.1 SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M08 February									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	653 085	635 345	794 376	55 857	419 898	529 584	(109 686)	-21%	635 345
Investment revenue	10 055	13 607	10 055	196	4 509	6 703	(2 194)	-33%	13 607
Transfers and subsidies - Operational	693 660	729 373	729 373	1 695	535 145	486 249	48 896	10%	729 373
Other own revenue	95 493	91 468	323 483	7 736	124 050	215 655	(91 605)	-42%	91 468
Total Revenue (excluding capital transfers and contributions)	**1 452 293**	**1 469 793**	**1 857 287**	**65 483**	**1 083 602**	**1 238 191**	**(154 590)**	**-12%**	**1 469 793**
Employee costs	586 399	313 024	312 672	57 706	445 334	208 448	236 886		313 024
Remuneration of Councillors	13 234	14 996	13 476	1 070	8 882	8 984	(102)		14 996
Depreciation and amortisation	237 913	240 934	240 934	19 877	158 689	160 623	(1 934)		240 934
Interest	48 440	5 304	5 356	718	26 838	3 570	23 268		5 304
Inventory consumed and bulk purchases	247 993	76 177	56 177	23 773	177 096	37 452	139 644		76 177
Transfers and subsidies	16 013	8 000	–	–	–	–	–		8 000
Other expenditure	756 436	253 236	255 442	27 048	323 924	170 294	153 630	90%	253 236
Total Expenditure	**1 906 430**	**911 672**	**884 057**	**130 193**	**1 140 764**	**589 371**	**551 392**	**94%**	**911 672**
Surplus/(Deficit)	**(454 137)**	**558 122**	**973 230**	**(64 710)**	**(57 162)**	**648 820**	**(705 982)**	**-109%**	**558 122**
Transfers and subsidies - capital (monetary allocations)	407 532	373 245	409 356	13 397	281 725	272 904	8 821	3%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(46 605)**	**931 366**	**1 382 585**	**(51 313)**	**224 563**	**921 723**	**(697 161)**	**-76%**	**931 366**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(46 605)**	**931 366**	**1 382 585**	**(51 313)**	**224 563**	**921 723**	**(697 161)**	**-76%**	**931 366**
Capital expenditure & funds sources									
Capital expenditure	**363 991**	**373 245**	**409 356**	**13 780**	**288 223**	**272 904**	**15 319**	**6%**	**373 245**
Capital transfers recognised	164 047	373 245	409 356	11 798	277 121	272 904	4 217	2%	373 245
Borrowing	–	–	–	1 939	9 701	–	9 701	#DIV/0!	–
Internally generated funds	**199 945**	**–**	**–**	**43**	**1 401**	**–**	**1 401**	**#DIV/0!**	**–**
Total sources of capital funds	**363 991**	**373 245**	**409 356**	**13 780**	**288 223**	**272 904**	**15 319**	**6%**	**373 245**
Financial position									
Total current assets	312 965	1 162 928	1 382 168		498 687				1 162 928
Total non current assets	3 841 865	3 840 285	3 574 138		3 971 399				3 840 285
Total current liabilities	1 634 561	556 485	154 761		1 727 733				556 485
Total non current liabilities	49 471	194 333	–		46 993				194 333
Community wealth/Equity	**2 470 798**	**4 252 396**	**4 801 545**		**2 695 360**				**4 252 396**
Cash flows									
Net cash from (used) operating	(3 306 484)	899 872	1 044 593	153 988	1 653 898	796 036	(857 862)	-108%	899 872
Net cash from (used) investing	8 986 683	(429 231)	(470 759)	(13 780)	(288 223)	(313 839)	(25 617)	8%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**5 979 813**	**480 320**	**573 834**	**140 211**	**1 373 246**	**497 107**	**(876 139)**	**-176%**	**–**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	79 032	44 681	42 214	29 677	39 271	37 590	219 318	1 367 183	1 858 964
Creditors Age Analysis									
Total Creditors	101 348	57 641	21 941	36 740	7 257	39 515	198 082	696 232	1 158 756

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

6.2 STATEMENT OF FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		511 182	496 566	603 328	42 267	311 900	402 218	(90 318)	-22%	496 566
Service charges - Waste Water Management		141 903	138 779	191 048	13 590	107 998	127 365	(19 368)	-15%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		6 562	3 114	5 335	(104)	1 549	3 557	(2 008)	-56%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	91 455	7 820	61 710	60 970	740	1%	83 863
Interest from Current and Non Current Assets		10 055	13 607	10 055	196	4 509	6 703	(2 194)	-33%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	3 653	5	1 831	2 436	(604)	-25%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	223 040	16	58 960	148 693	(89 733)	-60%	2 589
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		693 660	729 373	729 373	1 695	535 145	486 249	48 896	10%	729 373
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		(1 070)	–	–	–	–	–	–		–
Other Gains		1 113	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**1 452 293**	**1 469 793**	**1 857 287**	**65 483**	**1 083 602**	**1 238 191**	**(154 590)**	**-12%**	**1 469 793**
Expenditure By Type										
Employee related costs		586 399	313 024	312 672	57 706	445 334	208 448	236 886	114%	313 024
Remuneration of councillors		13 234	14 996	13 476	1 070	8 882	8 984	(102)	-1%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	56 177	23 773	177 096	37 452	139 644	373%	76 177
Debt impairment		288 866	28 424	28 424	2 369	18 949	18 949	–		28 424
Depreciation and amortisation		237 913	240 934	240 934	19 877	158 689	160 623	(1 934)	-1%	240 934
Interest		48 440	5 304	5 356	718	26 838	3 570	23 268	652%	5 304
Contracted services		191 228	126 582	127 777	13 678	117 888	85 185	32 704	38%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	–	–		8 000
Irrecoverable debts written off		9 016	4 732	5 920	433	3 998	3 947	51	1%	4 732
Operational costs		274 207	93 497	93 320	10 569	183 088	62 213	120 875	194%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	–	0	–	0		–
Total Expenditure		**1 906 430**	**911 672**	**884 057**	**130 193**	**1 140 764**	**589 371**	**551 392**	**94%**	**911 672**
Surplus/(Deficit)		**(454 137)**	**558 122**	**973 230**	**(64 710)**	**(57 162)**	**648 820**	**(705 982)**	**(0)**	**558 122**
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	409 356	13 397	281 725	272 904	8 821	**0**	373 245
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(46 605)**	**931 366**	**1 382 585**	**(51 313)**	**224 563**	**921 723**			**931 366**
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		**(46 605)**	**931 366**	**1 382 585**	**(51 313)**	**224 563**	**921 723**			**931 366**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(46 605)**	**931 366**	**1 382 585**	**(51 313)**	**224 563**	**921 723**			**931 366**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(46 605)**	**931 366**	**1 382 585**	**(51 313)**	**224 563**	**921 723**			**931 366**

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

6.3 CAPITAL EXPENDITURE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		7 589	–	–	1 981	11 102	–	11 102	#DIV/0!	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		(11 713)	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		289 350	181 289	194 918	10 390	117 878	129 945	(12 067)	-9%	181 289
Vote 14 - Waste Water Management		78 766	191 955	214 437	1 408	159 242	142 958	16 284	11%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	409 356	13 780	288 223	272 904	**15 319**	**6%**	373 245
Total Capital Expenditure		**363 991**	**373 245**	**409 356**	**13 780**	**288 223**	**272 904**	**15 319**	**6%**	**373 245**
Capital Expenditure - Functional Classification										
Governance and administration		**7 589**	**–**	**–**	**1 981**	**11 102**	**–**	11 102	#DIV/0!	**–**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	1 981	11 102	–	11 102	#DIV/0!	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**(11 713)**	**–**	**–**	**–**	**–**	**–**	–		**–**
Planning and development		(11 713)	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**368 116**	**373 245**	**409 356**	**11 798**	**277 121**	**272 904**	4 217	2%	**373 245**
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	194 918	10 390	117 878	129 945	(12 067)	-9%	181 289
Waste water management		78 766	191 955	214 437	1 408	159 242	142 958	16 284	11%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**363 991**	**373 245**	**409 356**	**13 780**	**288 223**	**272 904**	**15 319**	**6%**	**373 245**
Funded by:										
National Government		164 047	373 245	409 356	11 798	277 121	272 904	4 217	2%	373 245
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**164 047**	**373 245**	**409 356**	**11 798**	**277 121**	**272 904**	**4 217**	**2%**	**373 245**
Borrowing	6	–	–	–	1 939	9 701	–	9 701	#DIV/0!	–
Internally generated funds		199 945	–	–	43	1 401	–	1 401	#DIV/0!	–
Total Capital Funding		**363 991**	**373 245**	**409 356**	**13 780**	**288 223**	**272 904**	**15 319**	**6%**	**373 245**

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

6.4 STATEMENT FINANCIAL POSITION

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		7 559	579 168	827 353	(23 007)	579 168
Trade and other receivables from exchange transactions		144 847	527 080	416 054	335 173	527 080
Receivables from non-exchange transactions		13 419	9 470	–	27 914	9 470
Current portion of non-current receivables		2 437	66	–	2 312	66
Inventory		11 617	46 242	33 217	14 978	46 242
VAT		132 678	902	105 545	141 137	902
Other current assets		409	–	–	180	–
Total current assets		**312 965**	**1 162 928**	**1 382 168**	**498 687**	**1 162 928**
Non current assets						
Investments		0	–	–	0	–
Investment property		31 513	30 400	–	31 513	30 400
Property, plant and equipment		3 806 602	3 794 465	3 574 248	3 937 559	3 794 465
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 028	4 258	(110)	2 605	4 258
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		(279)	11 162	–	(279)	11 162
Other non-current assets		0	–	–	0	–
Total non current assets		**3 841 865**	**3 840 285**	**3 574 138**	**3 971 399**	**3 840 285**
TOTAL ASSETS		**4 154 830**	**5 003 213**	**4 956 306**	**4 470 086**	**5 003 213**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		54 366	(5 231)	–	54 366	(5 231)
Consumer deposits		23 274	–	–	23 981	–
Trade and other payables from exchange transactions		1 184 395	470 115	800	1 174 521	470 115
Trade and other payables from non-exchange transactions		1 921	2 111	–	71 260	2 111
Provision		114 097	(6 954)	–	118 428	(6 954)
VAT		256 508	96 443	153 961	285 177	96 443
Other current liabilities		–	–	–	–	–
Total current liabilities		**1 634 561**	**556 485**	**154 761**	**1 727 733**	**556 485**
Non current liabilities						
Financial liabilities		27 562	148 958	–	25 084	148 958
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		21 909	45 375	–	21 909	45 375
Total non current liabilities		**49 471**	**194 333**	**–**	**46 993**	**194 333**
TOTAL LIABILITIES		**1 684 033**	**750 817**	**154 761**	**1 774 726**	**750 817**
NET ASSETS	2	**2 470 798**	**4 252 396**	**4 801 545**	**2 695 360**	**4 252 396**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 470 798	4 252 396	4 801 545	2 695 360	4 252 396
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 470 798**	**4 252 396**	**4 801 545**	**2 695 360**	**4 252 396**

The statement of financial position indicates the actual date of the assets and liabilities of the municipality for the period ended 31 January 2026.

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS AS AT 28 FEBRUARY 2026								
CUSTOMER TYPE	**0-30**	**31-60**	**61-90**	**91-120**	**121-150**	**151-180**	**181+**	**Balance**
Business	R15 046 865.31	R7 625 967.58	R6 374 320.99	R5 507 673.41	R5 910 789.26	R5 039 584.41	R211 802 161.56	R257 307 362.52
Intergovernmental	R9 064 860.07	R1 423 658.69	R2 833 993.07	R1 152 409.80	R57 493 007.55	R1 108 590.31	R25 915 322.98	R98 991 842.47
Private Individual	R49 787 261.11	R36 893 511.91	R35 288 874.77	R30 949 540.18	R33 317 156.15	R32 487 161.99	R1 363 622 653.56	R1 582 346 159.67
Ugu District Municipality	-R465 518.67	-R133 362.33	-R57 738.31	-R72 837.93	-R38 970.30	-R84 910.27	-R109 040.51	-R962 378.32
Total	**R73 433 467.82**	**R45 809 775.85**	**R44 439 450.52**	**R37 536 785.46**	**R96 681 982.66**	**R38 550 426.44**	**R1 601 231 097.59**	**R1 937 682 986.34**

Details on the consumer debtors are presented under the revenue section report.

2. CREDITOR'S ANALYSIS

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	**31 - 60 Days**	**61 - 90 Days**	**91 - 120 Days**	**121 - 150 Days**	**151 - 180 Days**	**181 Days - 1 Year**	**Over 1 Year**	**Total**	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	50 563	25 593	553	28 837	19	33 544	148 128	494 606	**781 844**	781 844
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	46 909	32 048	16 238	5 994	3 629	2 593	34 104	152 287	**293 801**	293 801
Auditor General	0800	3 715	–	1 804	–	–	–	405	45	**5 968**	5 968
Other	0900	162	–	3 346	1 909	3 608	3 378	15 445	49 294	**77 142**	77 142
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**101 348**	**57 641**	**21 941**	**36 740**	**7 257**	**39 515**	**198 082**	**696 232**	**1 158 756**	1 158 756

Table SC4 above talks to aged creditors owed by the Municipality as of 28 February 2026.

3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February															
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Interest Earned	Closing Balance
R thousands		Yrs/Months													
Municipality															
FNB	74761972882									–					–
										–					–
FNB CALL	62228266335									176			1		177
										1	1			1	1
NEDBANK	7648552728									–					–
										–					–
STANDARD BANK MIG CALL	058905324-041									2		7 015	7 018		5
										63	63				–
STANDARD BANK	058905324-045									–					–
										–					–
ABSA CALL	2081188843 + 2081187889									15 235		15 000	1		236
										1	1			37	37
STANDARD BANK CALL	058905324-042									8	6 100		6 100		8
										0	0			5	5
ABSA INVEST	2081523754									–					–
										–					–
STANDARD BANK	058905324-051									–					–
GENERAL ACCOUNT	53299787														
															–
															–
															–
															–
Municipality sub-total										15 486		22 015	13 120		469
Entities															
															–
															–
															–
															–
															–
															–
															–
Entities sub-total										–		–	–		–
TOTAL INVESTMENTS AND INTEREST	2									15 486		22 015	13 120		469

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

4. ALLOCATION AND GRANTS RECEIPTS AND EXPENDITURE

UGU DISTRICT MUNICIPALITY GRANTS REGISTER 28 FEBRUARY 2026								
NO.	DETAILS	BALANCE AS AT 1 JULY 2025	TOTAL INCOME 28 FEBRUARY 2026	TOTAL EXP 28 FEBRUARY 2026	BALANCE AS AT 28 FEBRUARY 2026	TOTAL % SPENT AS AT 28 FEBRUARY 2026	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	-R2 000 000.00	R1 011 395.53	-R988 604.47	50.57%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	R0.00	-R2 185 000.00	R1 280 651.50	-R904 348.50	58.61%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R3 222 000.00	R1 827 950.46	-R1 394 049.54	56.73%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R70 000 000.00	R63 163 368.23	-R6 836 631.77	90.23%	GM: WS	DPLG
A5	Development Planning Shared Services	R0.00	R0.00		R0.00	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	-R1 000 000.00	R0.00	R1 000 000.00	R0.00	100.00%	OMM	COGTA
A7	Municipal Disaster Recovery Grant	R0.00	-R30 000 000.00		-R30 000 000.00	0.00%	GM: WS/CS	NDMC
A8	Ugu Transformative River Management Programme	R0.00	R0.00		R0.00	0.00%	GM: IED	EDTEA
A9	Implementation of the Green and Smart Municipality (GSM) Project	-R840 848.58	R0.00	R840 847.79	-R0.79	100.00%	GM: IED	EDTEA
A10	Regional Bulk Infrastructure Grant	R0.00	-R6 110 862.78	R6 110 862.78	R0.00	100.00%	GM: WS	DWS
A11	Mig Projects	R0.00	-R243 000 000.00	R219 764 118.09	-R23 235 881.91	90.44%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R529 986 000.00	R471 098 666.64	-R58 887 333.36	88.89%	GM: TR	DPLG
A13	LGSeta Education Training and Development Practices (Mandatory Grant)	R0.00	-R704 588.04	R197 864.80	-R506 723.24	28.08%	GM: CS	LGSETA
	Total Unspent Grants /Subsidies	**-R1 840 848.58**	**-R887 208 450.82**	**R766 295 725.82**	**-R122 753 573.58**			

The table above refers to all Grants received and expenditure for the month.

5.COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10 011	11 349	9 829	810	6 676	6 552	124	2%	11 349
Pension and UIF Contributions		–	338	338	–	–	226	(226)	-100%	338
Medical Aid Contributions		–	125	125	–	–	84	(84)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	381	7	36	254	(219)	-86%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	2 803	253	2 171	1 868	303	16%	2 803
Sub Total - Councillors		**13 234**	**14 996**	**13 476**	**1 070**	**8 882**	**8 984**	**(102)**	**-1%**	**14 996**
% increase	4		**13.3%**	**1.8%**						**13.3%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	4 668	–	–	3 112	(3 112)	-100%	4 668
Pension and UIF Contributions		–	131	131	–	–	87	(87)	-100%	131
Medical Aid Contributions		–	14	14	–	–	9	(9)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	669	–	–	446	(446)	-100%	669
Cellphone Allowance		–	165	165	–	–	110	(110)	-100%	165
Housing Allowances		–	129	129	–	–	86	(86)	-100%	129
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**–**	**5 776**	**5 776**	**–**	**–**	**3 850**	**(3 850)**	**-100%**	**5 776**
% increase	4		**#DIV/0!**	**#DIV/0!**						**#DIV/0!**
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	150 998	36 638	267 386	100 665	166 721	166%	151 350
Pension and UIF Contributions		63 343	49 347	49 347	5 752	45 525	32 898	12 627	38%	49 347
Medical Aid Contributions		25 451	18 805	18 805	2 579	18 957	12 537	6 420	51%	18 805
Overtime		62 340	8 375	8 375	8 549	46 467	5 583	40 884	732%	8 375
Performance Bonus		30 431	9 173	9 173	63	29 292	6 115	23 177	379%	9 173
Motor Vehicle Allowance		15 152	10 532	10 532	1 466	11 321	7 021	4 299	61%	10 532
Cellphone Allowance		3 481	3 479	3 479	307	2 393	2 319	74	3%	3 479
Housing Allowances		1 512	2 127	2 127	147	1 166	1 418	(252)	-18%	2 127
Other benefits and allowances		14 219	36 936	36 936	1 535	10 660	24 624	(13 964)	-57%	36 936
Payments in lieu of leave		7 788	7 450	7 450	(28)	5 766	4 967	800	16%	7 450
Long service awards		5 423	2 641	2 641	292	3 131	1 760	1 371	78%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	7 034	406	3 268	4 690	(1 421)	-30%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**586 399**	**307 248**	**306 896**	**57 706**	**445 334**	**204 598**	**240 736**	**118%**	**307 248**
% increase	4		**-47.6%**	**-47.7%**						**-47.6%**
Total Parent Municipality		**599 634**	**328 020**	**326 148**	**58 776**	**454 216**	**217 432**	**236 784**	**109%**	**328 020**
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		**599 634**	**328 020**	**326 148**	**58 776**	**454 216**	**217 432**	**236 784**	**109%**	**328 020**
% increase	4		**-45.3%**	**-45.6%**						**-45.3%**
TOTAL MANAGERS AND STAFF		**586 399**	**313 024**	**312 672**	**57 706**	**445 334**	**208 448**	**236 886**	**114%**	**313 024**

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

6. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M08 February

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

The above table talks about the Financial Performance of Entities.

7. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M08 February

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

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

8.CAPITAL PROGRAMME PERFORMANCE

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		7 589	–	–	2 182	9 121	–	9 121	#DIV/0!	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		(11 713)	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		289 350	181 289	–	–	107 488	105 752	1 736	2%	181 289
Vote 14 - Waste Water Management		78 766	191 955	–	–	157 834	111 974	45 860	41%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	–	2 182	274 443	217 726	**56 717**	**26%**	373 245
Total Capital Expenditure		**363 991**	**373 245**	**–**	**2 182**	**274 443**	**217 726**	**56 717**	**26%**	**373 245**
Capital Expenditure - Functional Classification										
Governance and administration		**7 589**	**–**	**–**	**2 182**	**9 121**	**–**	9 121	#DIV/0!	**–**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	2 182	9 121	–	9 121	#DIV/0!	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**(11 713)**	**–**	**–**	**–**	**–**	**–**	–		**–**
Planning and development		(11 713)	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**368 116**	**373 245**	**–**	**–**	**265 322**	**217 726**	47 596	22%	**373 245**
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	–	–	107 488	105 752	1 736	2%	181 289
Waste water management		78 766	191 955	–	–	157 834	111 974	45 860	41%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**363 991**	**373 245**	**–**	**2 182**	**274 443**	**217 726**	**56 717**	**26%**	**373 245**
Funded by:										
National Government		164 047	373 245	–	–	265 322	217 726	47 596	22%	373 245
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**164 047**	**373 245**	**–**	**–**	**265 322**	**217 726**	**47 596**	**22%**	**373 245**
Borrowing	6	–	–	–	1 663	7 763	–	7 763	#DIV/0!	–
Internally generated funds		199 945	–	–	519	1 358	–	1 358	#DIV/0!	–
Total Capital Funding		**363 991**	**373 245**	**–**	**2 182**	**274 443**	**217 726**	**56 717**	**26%**	**373 245**

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

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

Please refer to the SCTIE F Schedule attached

10. MANAGER'S QUALITY CERTIFICATE

Ugu District Municipality

Quality Certificate

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

(name of municipality),hereby certify that-

(mark as appropriate)

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

for the month of **February 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name Mr Vela Owen Mazibuko

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature ______________

Date 10/03/2026

Municipal In-year reports & supporting tables

mSCOA Version 6.9

Click for Instructions!

Accountability

Transparency

Information & service delivery

national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

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

Preparation Instructions

Municipality Name:	DC21 Ugu
CFO Name:	
Tel:	
Fax:	
E-Mail:	
Reporting period:	M08 February
MTREF:	2025
Budget Year:	2025/26
Does this municipality have Entities?	Yes
If YES: Identify type of report:	Parent Municipality

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Importants documents which provide essential assistance

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

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

DC21 Ugu - Contact Information

A. GENERAL INFORMATION

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

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

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

D. MANAGEMENT LEADERSHIP

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

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

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

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M08 February

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	653 085	635 345	794 376	55 857	419 898	529 584	(109 686)	-21%	635 345
Investment revenue	10 055	13 607	10 055	196	4 509	6 703	(2 194)	-33%	13 607
Transfers and subsidies - Operational	693 660	729 373	729 373	1 695	535 145	486 249	48 896	10%	729 373
Other own revenue	95 493	91 468	323 483	7 736	124 050	215 655	(91 605)	-42%	91 468
Total Revenue (excluding capital transfers and contributions)	**1 452 293**	**1 469 793**	**1 857 287**	**65 483**	**1 083 602**	**1 238 191**	**(154 590)**	**-12%**	**1 469 793**
Employee costs	586 399	313 024	312 672	57 706	445 334	208 448	236 886		313 024
Remuneration of Councillors	13 234	14 996	13 476	1 070	8 882	8 984	(102)		14 996
Depreciation and amortisation	237 913	240 934	240 934	19 877	158 689	160 623	(1 934)		240 934
Interest	48 440	5 304	5 356	718	26 838	3 570	23 268		5 304
Inventory consumed and bulk purchases	247 993	76 177	56 177	23 773	177 096	37 452	139 644		76 177
Transfers and subsidies	16 013	8 000	–	–	–	–	–		8 000
Other expenditure	756 436	253 236	255 442	27 048	323 924	170 294	153 630	90%	253 236
Total Expenditure	**1 906 430**	**911 672**	**884 057**	**130 193**	**1 140 764**	**589 371**	**551 392**	**94%**	**911 672**
Surplus/(Deficit)	**(454 137)**	**558 122**	**973 230**	**(64 710)**	**(57 162)**	**648 820**	**(705 982)**	**-109%**	**558 122**
Transfers and subsidies - capital (monetary	407 532	373 245	409 356	13 397	281 725	272 904	8 821	3%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(46 605)**	**931 366**	**1 382 585**	**(51 313)**	**224 563**	**921 723**	**(697 161)**	**-76%**	**931 366**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(46 605)**	**931 366**	**1 382 585**	**(51 313)**	**224 563**	**921 723**	**(697 161)**	**-76%**	**931 366**
Capital expenditure & funds sources									
Capital expenditure	**363 991**	**373 245**	**409 356**	**13 780**	**288 223**	**272 904**	**15 319**	**6%**	**373 245**
Capital transfers recognised	164 047	373 245	409 356	11 798	277 121	272 904	4 217	2%	373 245
Borrowing	–	–	–	1 939	9 701	–	9 701	#DIV/0!	–
Internally generated funds	**199 945**	**–**	**–**	**43**	**1 401**	**–**	**1 401**	**#DIV/0!**	**–**
Total sources of capital funds	**363 991**	**373 245**	**409 356**	**13 780**	**288 223**	**272 904**	**15 319**	**6%**	**373 245**
Financial position									
Total current assets	312 965	1 162 928	1 382 168		498 687				1 162 928
Total non current assets	3 841 865	3 840 285	3 574 138		3 971 399				3 840 285
Total current liabilities	1 634 561	556 485	154 761		1 727 733				556 485
Total non current liabilities	49 471	194 333	–		46 993				194 333
Community wealth/Equity	**2 470 798**	**4 252 396**	**4 801 545**		**2 695 360**				**4 252 396**
Cash flows									
Net cash from (used) operating	(3 306 484)	899 872	1 044 593	153 988	1 653 898	796 036	(857 862)	-108%	899 872
Net cash from (used) investing	8 986 683	(429 231)	(470 759)	(13 780)	(288 223)	(313 839)	(25 617)	8%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**5 979 813**	**480 320**	**573 834**	**140 211**	**1 373 246**	**497 107**	**(876 139)**	**-176%**	**–**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	79 032	44 681	42 214	29 677	39 271	37 590	219 318	1 367 183	1 858 964
Creditors Age Analysis									
Total Creditors	101 348	57 641	21 941	36 740	7 257	39 515	198 082	696 232	1 158 756

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**1 289 011**	**1 205 791**	**1 462 502**	**27 575**	**1 025 325**	**975 002**	50 323	5%	**1 205 791**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		1 289 011	1 205 791	1 462 502	27 575	1 025 325	975 002	50 323	5%	1 205 791
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**7 765**	**1 902**	**3 653**	**49**	**2 530**	**2 436**	95	4%	**1 902**
Planning and development		6 414	1 902	3 653	49	1 673	2 436	(763)	-31%	1 902
Road transport		–	–	–	–	–	–	–		–
Environmental protection		1 351	–	–	–	858	–	858	#DIV/0!	–
Trading services		**563 049**	**635 345**	**800 486**	**51 256**	**337 472**	**533 658**	**(196 186)**	-37%	**635 345**
Energy sources		–	–	–	–	–	–	–		–
Water management		422 937	496 566	609 439	37 683	234 947	406 292	(171 346)	-42%	496 566
Waste water management		140 112	138 779	191 048	13 572	102 525	127 365	(24 840)	-20%	138 779
Waste management		–	–	–	–	–	–	–		–
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Functional	2	**1 859 825**	**1 843 038**	**2 266 642**	**78 880**	**1 365 326**	**1 511 095**	**(145 768)**	**-10%**	**1 843 038**
Expenditure - Functional										
Governance and administration		**802 641**	**484 742**	**488 057**	**43 215**	**387 869**	**325 371**	62 498	19%	**484 742**
Executive and council		90 981	48 491	48 033	7 616	65 370	32 022	33 348	104%	48 491
Finance and administration		711 295	435 527	439 249	35 599	319 280	292 833	26 448	9%	435 527
Internal audit		366	724	775	–	3 219	517	2 702	523%	724
Community and public safety		**7 963**	**7 944**	**8 116**	**2**	**3 744**	**5 411**	(1 667)	-31%	**7 944**
Community and social services		7 824	7 338	7 732	–	3 679	5 154	(1 476)	-29%	7 338
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		139	605	385	2	65	257	(191)	-75%	605
Economic and environmental services		**50 944**	**45 963**	**38 916**	**3 263**	**27 428**	**25 944**	1 484	6%	**45 963**
Planning and development		49 421	45 531	38 484	3 263	26 545	25 656	889	3%	45 531
Road transport		–	–	–	–	–	–	–		–
Environmental protection		1 522	432	432	–	884	288	596	207%	432
Trading services		**1 044 881**	**373 024**	**348 968**	**83 713**	**721 722**	**232 645**	**489 077**	210%	**373 024**
Energy sources		–	–	–	–	–	–	–		–
Water management		949 968	230 811	209 619	73 443	644 693	139 746	504 947	361%	230 811
Waste water management		94 913	142 213	139 348	10 269	77 029	92 899	(15 870)	-17%	142 213
Waste management		–	–	–	–	–	–	–		–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Expenditure - Functional	3	**1 906 430**	**911 672**	**884 057**	**130 193**	**1 140 764**	**589 371**	**551 392**	**94%**	**911 672**
Surplus/ (Deficit) for the year		**(46 605)**	**931 366**	**1 382 585**	**(51 313)**	**224 563**	**921 723**	**(697 161)**	**-76%**	**931 366**

References

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

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

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

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

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Municipal governance and administration		**1 289 011**	**1 205 791**	**1 462 502**	**27 575**	**1 025 325**	**975 002**	50 323	5%	**1 205 791**
Executive and council		–	–	–	–	–	–	–		–
Mayor and Council		–	–	–	–	–	–	–		–
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–		–
Finance and administration		1 289 011	1 205 791	1 462 502	27 575	1 025 325	975 002	50 323	0	1 205 791
Administrative and Corporate Support		420 104	493 440	527 479	9 595	297 384	351 653	(54 268)	(0)	493 440
Asset Management		672 259	–	–	16	530 677	–	530 677	#DIV/0!	–
Finance		196 647	712 351	935 023	17 965	197 263	623 349	(426 086)	(0)	712 351
Fleet Management		–	–	–	–	–	–	–		–
Human Resources		–	–	–	–	–	–	–		–
Information Technology		–	–	–	–	–	–	–		–
Legal Services		–	–	–	–	–	–	–		–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–		–
Property Services		–	–	–	–	–	–	–		–
Risk Management		–	–	–	–	–	–	–		–
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		–	–	–	–	–	–	–		–
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		–	–	–	–	–	–	–		–
Governance Function		–	–	–	–	–	–	–		–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community and social services		–	–	–	–	–	–	–		–
Aged Care		–	–	–	–	–	–	–		–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–		–
Child Care Facilities		–	–	–	–	–	–	–		–
Community Halls and Facilities		–	–	–	–	–	–	–		–
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		–	–	–	–	–	–	–		–
Education		–	–	–	–	–	–	–		–
Indigenous and Customary Law		–	–	–	–	–	–	–		–
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–
Libraries and Archives		–	–	–	–	–	–	–		–
Literacy Programmes		–	–	–	–	–	–	–		–
Media Services		–	–	–	–	–	–	–		–
Museums and Art Galleries		–	–	–	–	–	–	–		–
Population Development		–	–	–	–	–	–	–		–
Provincial Cultural Matters		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Zoo's		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Beaches and Jetties		–	–	–	–	–	–	–		–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–		–
Community Parks (including Nurseries)		–	–	–	–	–	–	–		–
Recreational Facilities		–	–	–	–	–	–	–		–
Sports Grounds and Stadiums		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Civil Defence		–	–	–	–	–	–	–		–
Cleansing		–	–	–	–	–	–	–		–
Control of Public Nuisances		–	–	–	–	–	–	–		–
Fencing and Fences		–	–	–	–	–	–	–		–
Fire Fighting and Protection		–	–	–	–	–	–	–		–
Licensing and Control of Animals		–	–	–	–	–	–	–		–
Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–		–
Pounds		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Informal Settlements		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Ambulance		–	–	–	–	–	–	–		–
Health Services		–	–	–	–	–	–	–		–
Laboratory Services		–	–	–	–	–	–	–		–
Food Control		–	–	–	–	–	–	–		–
Health Surveillance and Prevention of Communicable Diseases including		–	–	–	–	–	–	–		–
Vector Control		–	–	–	–	–	–	–		–
Chemical Safety		–	–	–	–	–	–	–		–
Economic and environmental services		**7 765**	**1 902**	**3 653**	**49**	**2 530**	**2 436**	**95**	**0**	**1 902**
Planning and development		**6 414**	**1 902**	**3 653**	**49**	**1 673**	**2 436**	**(763)**	**(0)**	**1 902**
Billboards		–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)		189	–	–	–	34	–	34	#DIV/0!	–
Central City Improvement District		–	–	–	–	–	–	–		–
Development Facilitation		–	–	–	–	–	–	–		–

Economic Development/Planning		1 191	1 902	3 653	5	174	2 436	(2 262)	(0)	1 902
Regional Planning and Development		5 002	–	–	38	1 429	–	1 429	#DIV/0!	–
Town Planning, Building Regulations and Enforcement, and City Engineer		31	–	–	7	36	–	36	#DIV/0!	–
Project Management Unit		–	–	–	–	–	–	–		–
Provincial Planning		–	–	–	–	–	–	–		–
Support to Local Municipalities		–	–	–	–	–	–	–		–
Road transport		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Public Transport		–	–	–	–	–	–	–		–
Road and Traffic Regulation		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Taxi Ranks		–	–	–	–	–	–	–		–
Environmental protection		**1 351**	**–**	**–**	**–**	**858**	**–**	**858**	**#DIV/0!**	**–**
Biodiversity and Landscape		–	–	–	–	–	–	–		–
Coastal Protection		–	–	–	–	–	–	–		–
Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	–	–	–	–	–	–		–
Pollution Control		1 351	–	–	–	858	–	858	#DIV/0!	–
Soil Conservation		–	–	–	–	–	–	–		–
Trading services		**563 049**	**635 345**	**800 486**	**51 256**	**337 472**	**533 658**	**(196 186)**	**(0)**	**635 345**
Energy sources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Electricity		–	–	–	–	–	–	–		–
Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
Nonelectric Energy		–	–	–	–	–	–	–		–
Water management		**422 937**	**496 566**	**609 439**	**37 683**	**234 947**	**406 292**	**(171 346)**	**(0)**	**496 566**
Water Treatment		577	–	–	196	898	–	898	#DIV/0!	–
Water Distribution		404 117	496 566	609 439	35 832	220 841	406 292	(185 451)	(0)	496 566
Water Storage		18 243	–	–	1 656	13 208	–	13 208	#DIV/0!	–
Waste water management		**140 112**	**138 779**	**191 048**	**13 572**	**102 525**	**127 365**	**(24 840)**	**(0)**	**138 779**
Public Toilets		–	–	–	–	–	–	–		–
Sewerage		140 009	138 779	191 048	13 548	102 397	127 365	(24 969)	(0)	138 779
Storm Water Management		–	–	–	–	–	–	–		–
Waste Water Treatment		102	–	–	24	128	–	128	#DIV/0!	–
Waste management		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
Solid Waste Removal		–	–	–	–	–	–	–		–
Street Cleaning		–	–	–	–	–	–	–		–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1 859 825**	**1 843 038**	**2 266 642**	**78 880**	**1 365 326**	**1 511 095**	**(145 768)**	**(0)**	**1 843 038**
Expenditure - Functional										
Municipal governance and administration		**802 641**	**484 742**	**488 057**	**43 215**	**387 869**	**325 371**	**62 498**	**0**	**484 742**
Executive and council		90 981	48 491	48 033	7 616	65 370	32 022	33 348	0	48 491
Mayor and Council		19 991	23 037	22 566	1 668	13 788	15 044	(1 256)	(0)	23 037
Municipal Manager, Town Secretary and Chief Executive		70 990	25 454	25 467	5 948	51 582	16 978	34 604	0	25 454
Finance and administration		711 295	435 527	439 249	35 599	319 280	292 833	26 448	0	435 527
Administrative and Corporate Support		150 965	67 713	67 720	14 244	114 216	45 146	69 069	0	67 713
Asset Management		21 694	36 903	36 903	1 243	14 105	24 602	(10 497)	(0)	36 903
Finance		466 147	291 548	293 607	13 255	140 425	195 738	(55 313)	(0)	291 548
Fleet Management		49 902	19 648	19 648	4 829	30 570	13 099	17 471	0	19 648
Human Resources		6 580	8 644	8 644	–	2 054	5 763	(3 708)	(0)	8 644
Information Technology		14 800	9 200	11 000	2 028	16 926	7 333	9 593	0	9 200
Legal Services		1 028	1 440	1 295	–	517	863	(346)	(0)	1 440
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	200	–	200	#DIV/0!	–
Property Services		–	–	–	–	–	–	–		–
Risk Management		–	–	–	–	–	–	–		–
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		180	432	432	–	267	288	(21)	(0)	432
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		366	724	775	–	3 219	517	2 702	0	724
Governance Function		366	724	775	–	3 219	517	2 702	0	724
Community and public safety		**7 963**	**7 944**	**8 116**	**2**	**3 744**	**5 411**	**(1 667)**	**(0)**	**7 944**
Community and social services		**7 824**	**7 338**	**7 732**	**–**	**3 679**	**5 154**	**(1 476)**	**(0)**	**7 338**
Aged Care		35	–	–	–	57	–	57	#DIV/0!	–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		–	313	188	–	–	125	(125)	(0)	313
Child Care Facilities		3	–	–	–	–	–	–		–
Community Halls and Facilities		5	–	–	–	–	–	–		–
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		6 190	5 499	5 499	–	2 093	3 666	(1 572)	(0)	5 499
Education		316	324	480	–	–	320	(320)	(0)	324
Indigenous and Customary Law		–	–	–	–	–	–	–		–
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–

Libraries and Archives	–	–	–	–	–	–	–		–
Literacy Programmes	–	–	–	–	–	–	–		–
Media Services	–	–	–	–	–	–	–		–
Museums and Art Galleries	–	–	–	–	–	–	–		–
Population Development	1 275	1 202	1 564	–	1 528	1 043	485	0	1 202
Provincial Cultural Matters	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Zoo's	–	–	–	–	–	–	–		–
Sport and recreation	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Beaches and Jetties	–	–	–	–	–	–	–		–
Casinos, Racing, Gambling, Wagering	–	–	–	–	–	–	–		–
Community Parks (including Nurseries)	–	–	–	–	–	–	–		–
Recreational Facilities	–	–	–	–	–	–	–		–
Sports Grounds and Stadiums	–	–	–	–	–	–	–		–
Public safety	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Civil Defence	–	–	–	–	–	–	–		–
Cleansing	–	–	–	–	–	–	–		–
Control of Public Nuisances	–	–	–	–	–	–	–		–
Fencing and Fences	–	–	–	–	–	–	–		–
Fire Fighting and Protection	–	–	–	–	–	–	–		–
Licensing and Control of Animals	–	–	–	–	–	–	–		–
Police Forces, Traffic and Street Parking Control	–	–	–	–	–	–	–		–
Pounds	–	–	–	–	–	–	–		–
Housing	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Housing	–	–	–	–	–	–	–		–
Informal Settlements	–	–	–	–	–	–	–		–
Health	**139**	**605**	**385**	**2**	**65**	**257**	**(191)**	**(0)**	**605**
Ambulance	–	–	–	–	–	–	–		–
Health Services	139	605	385	2	65	257	(191)	(0)	605
Laboratory Services	–	–	–	–	–	–	–		–
Food Control	–	–	–	–	–	–	–		–
Health Surveillance and Prevention of Communicable Diseases including	–	–	–	–	–	–	–		–
Vector Control	–	–	–	–	–	–	–		–
Chemical Safety	–	–	–	–	–	–	–		–
Economic and environmental services	**50 944**	**45 963**	**38 916**	**3 263**	**27 428**	**25 944**	**1 484**	**0**	**45 963**
Planning and development	**49 421**	**45 531**	**38 484**	**3 263**	**26 545**	**25 656**	**889**	**0**	**45 531**
Billboards	–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)	16 041	272	1 172	3	10	781	(771)	(0)	272
Central City Improvement District	–	–	53	5	5	36	(30)	(0)	–
Development Facilitation	–	–	–	–	–	–	–		–
Economic Development/Planning	6	2 757	2 757	–	–	1 838	(1 838)	(0)	2 757
Regional Planning and Development	30 196	42 474	34 474	3 490	23 417	22 983	434	0	42 474
Town Planning, Building Regulations and Enforcement, and City Engineer	3 063	–	–	(236)	3 112	–	3 112	#DIV/0!	–
Project Management Unit	–	–	–	–	–	–	–		–
Provincial Planning	–	–	–	–	–	–	–		–
Support to Local Municipalities	115	28	28	–	–	18	(18)	(0)	28
Road transport	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Public Transport	–	–	–	–	–	–	–		–
Road and Traffic Regulation	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		–
Taxi Ranks	–	–	–	–	–	–	–		–
Environmental protection	**1 522**	**432**	**432**	**–**	**884**	**288**	**596**	**0**	**432**
Biodiversity and Landscape	–	–	–	–	–	–	–		–
Coastal Protection	–	–	–	–	–	–	–		–
Indigenous Forests	–	–	–	–	–	–	–		–
Nature Conservation	–	–	–	–	–	–	–		–
Pollution Control	1 522	432	432	–	884	288	596	0	432
Soil Conservation	–	–	–	–	–	–	–		–
Trading services	**1 044 881**	**373 024**	**348 968**	**83 713**	**721 722**	**232 645**	**489 077**	**0**	**373 024**
Energy sources	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Electricity	–	–	–	–	–	–	–		–
Street Lighting and Signal Systems	–	–	–	–	–	–	–		–
Nonelectric Energy	–	–	–	–	–	–	–		–
Water management	**949 968**	**230 811**	**209 619**	**73 443**	**644 693**	**139 746**	**504 947**	**0**	**230 811**
Water Treatment	32 652	106 828	65 765	2 132	22 796	43 843	(21 048)	(0)	106 828
Water Distribution	771 241	116 765	136 877	72 200	538 644	91 251	447 393	0	116 765
Water Storage	146 074	7 218	6 977	(888)	83 254	4 651	78 602	0	7 218
Waste water management	**94 913**	**142 213**	**139 348**	**10 269**	**77 029**	**92 899**	**(15 870)**	**(0)**	**142 213**
Public Toilets	3 360	231	231	–	1 040	154	885	0	231
Sewerage	24 188	74 955	72 039	268	7 930	48 026	(40 095)	(0)	74 955
Storm Water Management	–	–	–	–	–	–	–		–
Waste Water Treatment	67 364	67 027	67 078	10 001	68 059	44 719	23 340	0	67 027

Waste management		–	–	–	–	–	–	–		–
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
Solid Waste Removal		–	–	–	–	–	–	–		–
Street Cleaning		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1 906 430**	**911 672**	**884 057**	**130 193**	**1 140 764**	**589 371**	**551 392**	**0**	**911 672**
Surplus/ (Deficit) for the year		**(46 605)**	**931 366**	**1 382 585**	**(51 313)**	**224 563**	**921 723**	**(697 161)**	**(0)**	**931 366**

References

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

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

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

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

check oprev balance	-	-	-	-	-	-	-		-
check opexp balance	-	-	-	-	-	-	-		-

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		1 289 011	1 205 791	1 462 502	27 575	1 025 325	975 002	50 323	5.2%	1 205 791
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		6 414	1 902	3 653	49	1 673	2 436	(763)	-31.3%	1 902
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		1 351	–	–	–	858	–	858	#DIV/0!	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		422 937	496 566	609 439	37 683	234 947	406 292	(171 346)	-42.2%	496 566
Vote 14 - Waste Water Management		140 112	138 779	191 048	13 572	102 525	127 365	(24 840)	-19.5%	138 779
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1 859 825**	**1 843 038**	**2 266 642**	**78 880**	**1 365 326**	**1 511 095**	**(145 768)**	**-9.6%**	**1 843 038**
Expenditure by Vote	1									
Vote 1 - Executive and Council		90 981	48 491	48 033	7 616	65 370	32 022	33 348	104.1%	48 491
Vote 2 - Finance and Administration		711 295	435 527	439 249	35 599	319 280	292 833	26 448	9.0%	435 527
Vote 3 - Internal Audit		366	724	775	–	3 219	517	2 702	523.0%	724
Vote 4 - Community and Social Services		7 824	7 338	7 732	–	3 679	5 154	(1 476)	-28.6%	7 338
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		139	605	385	2	65	257	(191)	-74.6%	605
Vote 9 - Planning and Development		49 421	45 531	38 484	3 263	26 545	25 656	889	3.5%	45 531
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		1 522	432	432	–	884	288	596	206.8%	432
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		949 968	230 811	209 619	73 443	644 693	139 746	504 947	361.3%	230 811
Vote 14 - Waste Water Management		94 913	142 213	139 348	10 269	77 029	92 899	(15 870)	-17.1%	142 213
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1 906 430**	**911 672**	**884 057**	**130 193**	**1 140 764**	**589 371**	**551 392**	**93.6%**	**911 672**
Surplus/ (Deficit) for the year	2	**(46 605)**	**931 366**	**1 382 585**	**(51 313)**	**224 563**	**921 723**	**(697 161)**	**-75.6%**	**931 366**

References

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

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

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M08 February

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
1.1 - Mayor and Council		–	–	–	–	–	–	–		–
1.2 - Municipal Manager, Town Secretary and Chief Executi		–	–	–	–	–	–	–		–
1.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		**1 289 011**	**1 205 791**	**1 462 502**	**27 575**	**1 025 325**	**975 002**	50 323	5%	**1 205 791**
2.1 - Administrative and Corporate Support		420 104	493 440	527 479	9 595	297 384	351 653	(54 268)	-15%	493 440
2.2 - Asset Management		672 259	–	–	16	530 677	–	530 677	#DIV/0!	–
2.3 - Finance		196 647	712 351	935 023	17 965	197 263	623 349	(426 086)	-68%	712 351
2.4 - Fleet Management		–	–	–	–	–	–	–		–
2.5 - Human Resources		–	–	–	–	–	–	–		–
2.6 - Information Technology		–	–	–	–	–	–	–		–
2.7 - Legal Services		–	–	–	–	–	–	–		–
2.8 - Marketing, Customer Relations, Publicity and Media Co		–	–	–	–	–	–	–		–
2.9 - Security Services		–	–	–	–	–	–	–		–
2.10 - Supply Chain Management		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
3.1 - Governance Function		–	–	–	–	–	–	–		–
3.2 - Risk Management		–	–	–	–	–	–	–		–
3.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
4.1 - Aged Care		–	–	–	–	–	–	–		–
4.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–		–
4.5 - Child Care Facilities		–	–	–	–	–	–	–		–
4.6 - Community Halls and Facilities		–	–	–	–	–	–	–		–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.8 - Population Development		–	–	–	–	–	–	–		–
4.9 - Disaster Management		–	–	–	–	–	–	–		–
4.10 - Education		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
5.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.4 - Recreational Facilities		–	–	–	–	–	–	–		–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.2 - Cleansing		–	–	–	–	–	–	–		–
6.3 - Control of Public Nuisances		–	–	–	–	–	–	–		–
6.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.5 - Fire Fighting and Protection		–	–	–	–	–	–	–		–
6.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–

Vote 7 - [NAME OF VOTE 7]	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
7.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 8 - Health	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
8.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.2 - Health Services	–	–	–	–	–	–	–		–
8.3 - Laboratory Services	–	–	–	–	–	–	–		–
8.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.5 - Health Surveillance and Prevention of Communicable I	–	–	–	–	–	–	–		–
8.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 9 - Planning and Development	**6 414**	**1 902**	**3 653**	**49**	**1 673**	**2 436**	(763)	-31%	**1 902**
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	189	–	–	–	34	–	34	#DIV/0!	–
9.3 - Central City Improvement District	–	–	–	–	–	–	–		–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	1 191	1 902	3 653	5	174	2 436	(2 262)	-93%	1 902
9.6 - Regional Planning and Development	5 002	–	–	38	1 429	–	1 429	#DIV/0!	–
9.7 - Town Planning, Building Regulations and Enforcemen	31	–	–	7	36	–	36	#DIV/0!	–
9.8 - Project Management Unit	–	–	–	–	–	–	–		–
9.9 - Provincial Planning	–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities	–	–	–	–	–	–	–		–
Vote 10 - Road Transport	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
10.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.3 - Roads	–	–	–	–	–	–	–		–
10.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection	**1 351**	**–**	**–**	**–**	**858**	**–**	858	#DIV/0!	**–**
11.1 - Biodiversity and Landscape	–	–	–	–	–	–	–		–
11.2 - Coastal Protection	–	–	–	–	–	–	–		–
11.3 - Indigenous Forests	–	–	–	–	–	–	–		–
11.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.5 - Pollution Control	1 351	–	–	–	858	–	858	#DIV/0!	–
11.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 12 - Energy Sources	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
12.1 - Electricity	–	–	–	–	–	–	–		–
12.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 13 - Water Management	**422 937**	**496 566**	**609 439**	**37 683**	**234 947**	**406 292**	(171 346)	-42%	**496 566**
13.1 - Water Treatment	577	–	–	196	898	–	898	#DIV/0!	–
13.2 - Water Distribution	404 117	496 566	609 439	35 832	220 841	406 292	(185 451)	-46%	496 566
13.3 - Water Storage	18 243	–	–	1 656	13 208	–	13 208	#DIV/0!	–
13.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
13.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
13.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
13.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
13.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
13.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
13.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–

Vote 14 - Waste Water Management		**140 112**	**138 779**	**191 048**	**13 572**	**102 525**	**127 365**	(24 840)	-20%	**138 779**
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		140 009	138 779	191 048	13 548	102 397	127 365	(24 969)	-20%	138 779
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		102	–	–	24	128	–	128	#DIV/0!	–
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.3 - Solid Waste Removal		–	–	–	–	–	–	–		–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1 859 825**	**1 843 038**	**2 266 642**	**78 880**	**1 365 326**	**1 511 095**	(145 768)	-10%	**1 843 038**
Expenditure by Vote	1							–		
Vote 1 - Executive and Council		**90 981**	**48 491**	**48 033**	**7 616**	**65 370**	**32 022**	33 348	104%	**48 491**
1.1 - Mayor and Council		19 991	23 037	22 566	1 668	13 788	15 044	(1 256)	-8%	23 037
1.2 - Municipal Manager, Town Secretary and Chief Executi		70 990	25 454	25 467	5 948	51 582	16 978	34 604	204%	25 454
1.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		**711 295**	**435 527**	**439 249**	**35 599**	**319 280**	**292 833**	26 448	9%	**435 527**
2.1 - Administrative and Corporate Support		150 965	67 713	67 720	14 244	114 216	45 146	69 069	153%	67 713
2.2 - Asset Management		21 694	36 903	36 903	1 243	14 105	24 602	(10 497)	-43%	36 903
2.3 - Finance		466 147	291 548	293 607	13 255	140 425	195 738	(55 313)	-28%	291 548
2.4 - Fleet Management		49 902	19 648	19 648	4 829	30 570	13 099	17 471	133%	19 648
2.5 - Human Resources		6 580	8 644	8 644	–	2 054	5 763	(3 708)	-64%	8 644
2.6 - Information Technology		14 800	9 200	11 000	2 028	16 926	7 333	9 593	131%	9 200
2.7 - Legal Services		1 028	1 440	1 295	–	517	863	(346)	-40%	1 440
2.8 - Marketing, Customer Relations, Publicity and Media Co		–	–	–	–	200	–	200	#DIV/0!	–
2.9 - Security Services		–	–	–	–	–	–	–		–
2.10 - Supply Chain Management		180	432	432	–	267	288	(21)	-7%	432
Vote 3 - Internal Audit		**366**	**724**	**775**	**–**	**3 219**	**517**	2 702	523%	**724**
3.1 - Governance Function		366	724	775	–	3 219	517	2 702	523%	724
3.2 - Risk Management		–	–	–	–	–	–	–		–
3.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		**7 824**	**7 338**	**7 732**	**–**	**3 679**	**5 154**	(1 476)	-29%	**7 338**
4.1 - Aged Care		35	–	–	–	57	–	57	#DIV/0!	–
4.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		–	313	188	–	–	125	(125)	-100%	313
4.5 - Child Care Facilities		3	–	–	–	–	–	–		–
4.6 - Community Halls and Facilities		5	–	–	–	–	–	–		–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.8 - Population Development		1 275	1 202	1 564	–	1 528	1 043	485	46%	1 202
4.9 - Disaster Management		6 190	5 499	5 499	–	2 093	3 666	(1 572)	-43%	5 499
4.10 - Education		316	324	480	–	–	320	(320)	-100%	324
Vote 5 - Sports and recreation		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
5.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.4 - Recreational Facilities		–	–	–	–	–	–	–		–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–

Vote 6 - Public safety	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
6.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.2 - Cleansing	–	–	–	–	–	–	–		–
6.3 - Control of Public Nuisances	–	–	–	–	–	–	–		–
6.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.5 - Fire Fighting and Protection	–	–	–	–	–	–	–		–
6.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
7.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 8 - Health	**139**	**605**	**385**	**2**	**65**	**257**	(191)	-75%	**605**
8.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.2 - Health Services	139	605	385	2	65	257	(191)	-75%	605
8.3 - Laboratory Services	–	–	–	–	–	–	–		–
8.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.5 - Health Surveillance and Prevention of Communicable I	–	–	–	–	–	–	–		–
8.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 9 - Planning and Development	**49 421**	**45 531**	**38 484**	**3 263**	**26 545**	**25 656**	889	3%	**45 531**
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	16 041	272	1 172	3	10	781	(771)	-99%	272
9.3 - Central City Improvement District	–	–	53	5	5	36	(30)	-85%	–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	6	2 757	2 757	–	–	1 838	(1 838)	-100%	2 757
9.6 - Regional Planning and Development	30 196	42 474	34 474	3 490	23 417	22 983	434	2%	42 474
9.7 - Town Planning, Building Regulations and Enforcemen	3 063	–	–	(236)	3 112	–	3 112	#DIV/0!	–
9.8 - Project Management Unit	–	–	–	–	–	–	–		–
9.9 - Provincial Planning	–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities	115	28	28	–	–	18	(18)	-100%	28
Vote 10 - Road Transport	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
10.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.3 - Roads	–	–	–	–	–	–	–		–
10.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection	**1 522**	**432**	**432**	**–**	**884**	**288**	596	207%	**432**
11.1 - Biodiversity and Landscape	–	–	–	–	–	–	–		–
11.2 - Coastal Protection	–	–	–	–	–	–	–		–
11.3 - Indigenous Forests	–	–	–	–	–	–	–		–
11.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.5 - Pollution Control	1 522	432	432	–	884	288	596	207%	432
11.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 12 - Energy Sources	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
12.1 - Electricity	–	–	–	–	–	–	–		–
12.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 13 - Water Management	**949 968**	**230 811**	**209 619**	**73 443**	**644 693**	**139 746**	504 947	361%	**230 811**

13.1 - Water Treatment		32 652	106 828	65 765	2 132	22 796	43 843	(21 048)	-48%	106 828
13.2 - Water Distribution		771 241	116 765	136 877	72 200	538 644	91 251	447 393	490%	116 765
13.3 - Water Storage		146 074	7 218	6 977	(888)	83 254	4 651	78 602	1690%	7 218
13.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		**94 913**	**142 213**	**139 348**	**10 269**	**77 029**	**92 899**	(15 870)	-17%	**142 213**
14.1 - Public Toilets		3 360	231	231	–	1 040	154	885	574%	231
14.2 - Sewerage		24 188	74 955	72 039	268	7 930	48 026	(40 095)	-83%	74 955
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		67 364	67 027	67 078	10 001	68 059	44 719	23 340	52%	67 027
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.3 - Solid Waste Removal		–	–	–	–	–	–	–		–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1 906 430**	**911 672**	**884 057**	**130 193**	**1 140 764**	**589 371**	**551 392**	**0**	**911 672**
Surplus/ (Deficit) for the year	2	**(46 605)**	**931 366**	**1 382 585**	**(51 313)**	**224 563**	**921 723**	**(697 161)**	**(0)**	**931 366**

References

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

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

3. Assign share in 'associate' to relevant Vote

check revenue

check expenditure

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		511 182	496 566	603 328	42 267	311 900	402 218	(90 318)	-22%	496 566
Service charges - Waste Water Management		141 903	138 779	191 048	13 590	107 998	127 365	(19 368)	-15%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		6 562	3 114	5 335	(104)	1 549	3 557	(2 008)	-56%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	91 455	7 820	61 710	60 970	740	1%	83 863
Interest from Current and Non Current Assets		10 055	13 607	10 055	196	4 509	6 703	(2 194)	-33%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	3 653	5	1 831	2 436	(604)	-25%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	223 040	16	58 960	148 693	(89 733)	-60%	2 589
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		693 660	729 373	729 373	1 695	535 145	486 249	48 896	10%	729 373
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		(1 070)	–	–	–	–	–	–		–
Other Gains		1 113	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**1 452 293**	**1 469 793**	**1 857 287**	**65 483**	**1 083 602**	**1 238 191**	**(154 590)**	**-12%**	**1 469 793**
Expenditure By Type										
Employee related costs		586 399	313 024	312 672	57 706	445 334	208 448	236 886	114%	313 024
Remuneration of councillors		13 234	14 996	13 476	1 070	8 882	8 984	(102)	-1%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	56 177	23 773	177 096	37 452	139 644	373%	76 177
Debt impairment		288 866	28 424	28 424	2 369	18 949	18 949	–		28 424
Depreciation and amortisation		237 913	240 934	240 934	19 877	158 689	160 623	(1 934)	-1%	240 934
Interest		48 440	5 304	5 356	718	26 838	3 570	23 268	652%	5 304
Contracted services		191 228	126 582	127 777	13 678	117 888	85 185	32 704	38%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	–	–		8 000
Irrecoverable debts written off		9 016	4 732	5 920	433	3 998	3 947	51	1%	4 732
Operational costs		274 207	93 497	93 320	10 569	183 088	62 213	120 875	194%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	–	0	–	0		–
Total Expenditure		**1 906 430**	**911 672**	**884 057**	**130 193**	**1 140 764**	**589 371**	**551 392**	**94%**	**911 672**
Surplus/(Deficit)		**(454 137)**	**558 122**	**973 230**	**(64 710)**	**(57 162)**	**648 820**	**(705 982)**	**(0)**	**558 122**
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	409 356	13 397	281 725	272 904	8 821	0	373 245
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(46 605)**	**931 366**	**1 382 585**	**(51 313)**	**224 563**	**921 723**			**931 366**
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		**(46 605)**	**931 366**	**1 382 585**	**(51 313)**	**224 563**	**921 723**			**931 366**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(46 605)**	**931 366**	**1 382 585**	**(51 313)**	**224 563**	**921 723**			**931 366**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(46 605)**	**931 366**	**1 382 585**	**(51 313)**	**224 563**	**921 723**			**931 366**

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including car	**1 859 825**	**1 843 038**	**2 266 642**	**78 880**	**1 365 326**	**1 511 095**			**1 843 038**

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		7 589	–	–	1 981	11 102	–	11 102	#DIV/0!	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		(11 713)	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		289 350	181 289	194 918	10 390	117 878	129 945	(12 067)	-9%	181 289
Vote 14 - Waste Water Management		78 766	191 955	214 437	1 408	159 242	142 958	16 284	11%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	409 356	13 780	288 223	272 904	**15 319**	**6%**	373 245
Total Capital Expenditure		**363 991**	**373 245**	**409 356**	**13 780**	**288 223**	**272 904**	**15 319**	**6%**	**373 245**
Capital Expenditure - Functional Classification										
Governance and administration		**7 589**	**–**	**–**	**1 981**	**11 102**	**–**	11 102	#DIV/0!	**–**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	1 981	11 102	–	11 102	#DIV/0!	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**(11 713)**	**–**	**–**	**–**	**–**	**–**	–		**–**
Planning and development		(11 713)	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**368 116**	**373 245**	**409 356**	**11 798**	**277 121**	**272 904**	4 217	2%	**373 245**
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	194 918	10 390	117 878	129 945	(12 067)	-9%	181 289
Waste water management		78 766	191 955	214 437	1 408	159 242	142 958	16 284	11%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**363 991**	**373 245**	**409 356**	**13 780**	**288 223**	**272 904**	**15 319**	**6%**	**373 245**
Funded by:										
National Government		164 047	373 245	409 356	11 798	277 121	272 904	4 217	2%	373 245
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**164 047**	**373 245**	**409 356**	**11 798**	**277 121**	**272 904**	**4 217**	**2%**	**373 245**
Borrowing	6	–	–	–	1 939	9 701	–	9 701	#DIV/0!	–
Internally generated funds		199 945	–	–	43	1 401	–	1 401	#DIV/0!	–
Total Capital Funding		**363 991**	**373 245**	**409 356**	**13 780**	**288 223**	**272 904**	**15 319**	**6%**	**373 245**

References

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

2. Include capital component of PPP unitary payment

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

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

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

7. Total Capital Funding must balance with Total Capital Expenditure

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M08 February

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
1.1 - Mayor and Council								–		
1.2 - Municipal Manager, Town Secretary and Chief Executive								–		
1.3 - [Name of sub-vote]								–		
1.4 - [Name of sub-vote]								–		
1.5 - [Name of sub-vote]								–		
1.6 - [Name of sub-vote]								–		
1.7 - [Name of sub-vote]								–		
1.8 - [Name of sub-vote]								–		
1.9 - [Name of sub-vote]								–		
1.10 - [Name of sub-vote]								–		
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
2.1 - Administrative and Corporate Support								–		
2.2 - Asset Management								–		
2.3 - Finance								–		
2.4 - Fleet Management								–		
2.5 - Human Resources								–		
2.6 - Information Technology								–		
2.7 - Legal Services								–		
2.8 - Marketing, Customer Relations, Publicity and Media Co-ordination								–		
2.9 - Security Services								–		
2.10 - Supply Chain Management								–		
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
3.1 - Governance Function								–		
3.2 - Risk Management								–		
3.3 - [Name of sub-vote]								–		
3.4 - [Name of sub-vote]								–		
3.5 - [Name of sub-vote]								–		
3.6 - [Name of sub-vote]								–		
3.7 - [Name of sub-vote]								–		
3.8 - [Name of sub-vote]								–		
3.9 - [Name of sub-vote]								–		
3.10 - [Name of sub-vote]								–		
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
4.1 - Aged Care								–		
4.2 - [Name of sub-vote]								–		
4.3 - [Name of sub-vote]								–		
4.4 - Cemeteries, Funeral Parlours and Crematoriums								–		
4.5 - Child Care Facilities								–		
4.6 - Community Halls and Facilities								–		
4.7 - [Name of sub-vote]								–		
4.8 - Population Development								–		
4.9 - Disaster Management								–		
4.10 - Education								–		
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
5.1 - [Name of sub-vote]								–		
5.2 - [Name of sub-vote]								–		
5.3 - [Name of sub-vote]								–		
5.4 - Recreational Facilities								–		
5.5 - [Name of sub-vote]								–		
5.6 - [Name of sub-vote]								–		
5.7 - [Name of sub-vote]								–		
5.8 - [Name of sub-vote]								–		
5.9 - [Name of sub-vote]								–		
5.10 - [Name of sub-vote]								–		
Vote 6 - Public safety		–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]								–		
6.2 - Cleansing								–		
6.3 - Control of Public Nuisances								–		
6.4 - [Name of sub-vote]								–		
6.5 - Fire Fighting and Protection								–		
6.6 - [Name of sub-vote]								–		
6.7 - [Name of sub-vote]								–		
6.8 - [Name of sub-vote]								–		
6.9 - [Name of sub-vote]								–		
6.10 - [Name of sub-vote]								–		

Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]								–		
7.2 - [Name of sub-vote]								–		
7.3 - [Name of sub-vote]								–		
7.4 - [Name of sub-vote]								–		
7.5 - [Name of sub-vote]								–		
7.6 - [Name of sub-vote]								–		
7.7 - [Name of sub-vote]								–		
7.8 - [Name of sub-vote]								–		
7.9 - [Name of sub-vote]								–		
7.10 - [Name of sub-vote]								–		
Vote 8 - Health		–	–	–	–	–	–	–		–
8.1 - [Name of sub-vote]								–		
8.2 - Health Services								–		
8.3 - Laboratory Services								–		
8.4 - [Name of sub-vote]								–		
8.5 - Health Surveillance and Prevention of Communicable Diseases including immunizations								–		
8.6 - [Name of sub-vote]								–		
8.7 - [Name of sub-vote]								–		
8.8 - [Name of sub-vote]								–		
8.9 - [Name of sub-vote]								–		
8.10 - [Name of sub-vote]								–		
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
9.1 - [Name of sub-vote]								–		
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)								–		
9.3 - Central City Improvement District								–		
9.4 - Development Facilitation								–		
9.5 - Economic Development/Planning								–		
9.6 - Regional Planning and Development								–		
9.7 - Town Planning, Building Regulations and Enforcement, and City Engineer								–		
9.8 - Project Management Unit								–		
9.9 - Provincial Planning								–		
9.10 - Support to Local Municipalities								–		
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]								–		
10.2 - [Name of sub-vote]								–		
10.3 - Roads								–		
10.4 - [Name of sub-vote]								–		
10.5 - [Name of sub-vote]								–		
10.6 - [Name of sub-vote]								–		
10.7 - [Name of sub-vote]								–		
10.8 - [Name of sub-vote]								–		
10.9 - [Name of sub-vote]								–		
10.10 - [Name of sub-vote]								–		
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
11.1 - Biodiversity and Landscape								–		
11.2 - Coastal Protection								–		
11.3 - Indigenous Forests								–		
11.4 - [Name of sub-vote]								–		
11.5 - Pollution Control								–		
11.6 - [Name of sub-vote]								–		
11.7 - [Name of sub-vote]								–		
11.8 - [Name of sub-vote]								–		
11.9 - [Name of sub-vote]								–		
11.10 - [Name of sub-vote]								–		
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
12.1 - Electricity								–		
12.2 - [Name of sub-vote]								–		
12.3 - [Name of sub-vote]								–		
12.4 - [Name of sub-vote]								–		
12.5 - [Name of sub-vote]								–		
12.6 - [Name of sub-vote]								–		
12.7 - [Name of sub-vote]								–		
12.8 - [Name of sub-vote]								–		
12.9 - [Name of sub-vote]								–		
12.10 - [Name of sub-vote]								–		
Vote 13 - Water Management		–	–	–	–	–	–	–		–
13.1 - Water Treatment								–		
13.2 - Water Distribution								–		
13.3 - Water Storage								–		
13.4 - [Name of sub-vote]								–		
13.5 - [Name of sub-vote]								–		
13.6 - [Name of sub-vote]								–		
13.7 - [Name of sub-vote]								–		
13.8 - [Name of sub-vote]								–		
13.9 - [Name of sub-vote]								–		
13.10 - [Name of sub-vote]								–		

Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
14.1 - Public Toilets								–		
14.2 - Sewerage								–		
14.3 - [Name of sub-vote]								–		
14.4 - Waste Water Treatment								–		
14.5 - [Name of sub-vote]								–		
14.6 - [Name of sub-vote]								–		
14.7 - [Name of sub-vote]								–		
14.8 - [Name of sub-vote]								–		
14.9 - [Name of sub-vote]								–		
14.10 - [Name of sub-vote]								–		
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
15.1 - [Name of sub-vote]								–		
15.2 - [Name of sub-vote]								–		
15.3 - Solid Waste Removal								–		
15.4 - [Name of sub-vote]								–		
15.5 - [Name of sub-vote]								–		
15.6 - [Name of sub-vote]								–		
15.7 - [Name of sub-vote]								–		
15.8 - [Name of sub-vote]								–		
15.9 - [Name of sub-vote]								–		
15.10 - [Name of sub-vote]								–		
Total multi-year capital expenditure		–	–	–	–	–	–	–		–
Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1							–		
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
1.1 - Mayor and Council		–	–	–	–	–	–	–		–
1.2 - Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–		–
1.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		**7 589**	–	–	**1 981**	**11 102**	–	11 102	#DIV/0!	–
2.1 - Administrative and Corporate Support		1 512	–	–	43	695	–	695	#DIV/0!	–
2.2 - Asset Management		2 219	–	–	–	–	–	–		–
2.3 - Finance		2 297	–	–	1 939	9 701	–	9 701	#DIV/0!	–
2.4 - Fleet Management		–	–	–	–	–	–	–		–
2.5 - Human Resources		–	–	–	–	–	–	–		–
2.6 - Information Technology		1 562	–	–	–	705	–	705	#DIV/0!	–
2.7 - Legal Services		–	–	–	–	–	–	–		–
2.8 - Marketing, Customer Relations, Publicity and Media Co-o		–	–	–	–	–	–	–		–
2.9 - Security Services		–	–	–	–	–	–	–		–
2.10 - Supply Chain Management		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
3.1 - Governance Function		–	–	–	–	–	–	–		–
3.2 - Risk Management		–	–	–	–	–	–	–		–
3.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
4.1 - Aged Care		–	–	–	–	–	–	–		–
4.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–		–
4.5 - Child Care Facilities		–	–	–	–	–	–	–		–
4.6 - Community Halls and Facilities		–	–	–	–	–	–	–		–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.8 - Population Development		–	–	–	–	–	–	–		–
4.9 - Disaster Management		–	–	–	–	–	–	–		–
4.10 - Education		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
5.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.4 - Recreational Facilities		–	–	–	–	–	–	–		–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–

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

Vote 6 - Public safety	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
6.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.2 - Cleansing	–	–	–	–	–	–	–		–
6.3 - Control of Public Nuisances	–	–	–	–	–	–	–		–
6.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.5 - Fire Fighting and Protection	–	–	–	–	–	–	–		–
6.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
7.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 8 - Health	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
8.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.2 - Health Services	–	–	–	–	–	–	–		–
8.3 - Laboratory Services	–	–	–	–	–	–	–		–
8.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.5 - Health Surveillance and Prevention of Communicable Dis	–	–	–	–	–	–	–		–
8.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 9 - Planning and Development	**(11 713)**	**–**	**–**	**–**	**–**	**–**	–		**–**
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	(11 713)	–	–	–	–	–	–		–
9.3 - Central City Improvement District	–	–	–	–	–	–	–		–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	–	–	–	–	–	–	–		–
9.6 - Regional Planning and Development	–	–	–	–	–	–	–		–
9.7 - Town Planning, Building Regulations and Enforcement, a	–	–	–	–	–	–	–		–
9.8 - Project Management Unit	–	–	–	–	–	–	–		–
9.9 - Provincial Planning	–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities	–	–	–	–	–	–	–		–
Vote 10 - Road Transport	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
10.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.3 - Roads	–	–	–	–	–	–	–		–
10.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
11.1 - Biodiversity and Landscape	–	–	–	–	–	–	–		–
11.2 - Coastal Protection	–	–	–	–	–	–	–		–
11.3 - Indigenous Forests	–	–	–	–	–	–	–		–
11.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.5 - Pollution Control	–	–	–	–	–	–	–		–
11.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 12 - Energy Sources	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
12.1 - Electricity	–	–	–	–	–	–	–		–
12.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–

Vote 13 - Water Management		**289 350**	**181 289**	**194 918**	**10 390**	**117 878**	**129 945**	(12 067)	-9%	**181 289**
13.1 - Water Treatment		179 400	118 507	76 324	4 928	49 662	50 883	(1 221)	-2%	118 507
13.2 - Water Distribution		107 728	62 782	118 594	5 463	68 217	79 063	(10 846)	-14%	62 782
13.3 - Water Storage		2 221	–	–	–	–	–	–		–
13.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		**78 766**	**191 955**	**214 437**	**1 408**	**159 242**	**142 958**	16 284	11%	**191 955**
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		(38 686)	87 640	113 466	1 408	68 703	75 644	(6 941)	-9%	87 640
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		117 453	104 315	100 972	–	90 540	67 315	23 225	35%	104 315
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.3 - Solid Waste Removal		–	–	–	–	–	–	–		–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Total single-year capital expenditure		**363 991**	**373 245**	**409 356**	**13 780**	**288 223**	**272 904**	**15 319**	**0**	**373 245**
Total Capital Expenditure		**363 991**	**373 245**	**409 356**	**13 780**	**288 223**	**272 904**	**15 319**	**0**	**373 245**

References

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

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description R thousands	Ref 1	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		7 559	579 168	827 353	(23 007)	579 168
Trade and other receivables from exchange transactions		144 847	527 080	416 054	335 173	527 080
Receivables from non-exchange transactions		13 419	9 470	–	27 914	9 470
Current portion of non-current receivables		2 437	66	–	2 312	66
Inventory		11 617	46 242	33 217	14 978	46 242
VAT		132 678	902	105 545	141 137	902
Other current assets		409	–	–	180	–
Total current assets		**312 965**	**1 162 928**	**1 382 168**	**498 687**	**1 162 928**
Non current assets						
Investments		0	–	–	0	–
Investment property		31 513	30 400	–	31 513	30 400
Property, plant and equipment		3 806 602	3 794 465	3 574 248	3 937 559	3 794 465
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 028	4 258	(110)	2 605	4 258
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		(279)	11 162	–	(279)	11 162
Other non-current assets		0	–	–	0	–
Total non current assets		**3 841 865**	**3 840 285**	**3 574 138**	**3 971 399**	**3 840 285**
TOTAL ASSETS		**4 154 830**	**5 003 213**	**4 956 306**	**4 470 086**	**5 003 213**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		54 366	(5 231)	–	54 366	(5 231)
Consumer deposits		23 274	–	–	23 981	–
Trade and other payables from exchange transactions		1 184 395	470 115	800	1 174 521	470 115
Trade and other payables from non-exchange transactions		1 921	2 111	–	71 260	2 111
Provision		114 097	(6 954)	–	118 428	(6 954)
VAT		256 508	96 443	153 961	285 177	96 443
Other current liabilities		–	–	–	–	–
Total current liabilities		**1 634 561**	**556 485**	**154 761**	**1 727 733**	**556 485**
Non current liabilities						
Financial liabilities		27 562	148 958	–	25 084	148 958
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		21 909	45 375	–	21 909	45 375
Total non current liabilities		**49 471**	**194 333**	**–**	**46 993**	**194 333**
TOTAL LIABILITIES		**1 684 033**	**750 817**	**154 761**	**1 774 726**	**750 817**
NET ASSETS	2	**2 470 798**	**4 252 396**	**4 801 545**	**2 695 360**	**4 252 396**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 470 798	4 252 396	4 801 545	2 695 360	4 252 396
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 470 798**	**4 252 396**	**4 801 545**	**2 695 360**	**4 252 396**

References

1. Material variances to be explained in Table SC1

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

DC21 Ugu - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		(214 013)	448 560	562 813	21 446	161 753	456 882	(295 129)	-65%	448 560
Other revenue		6 964	5 165	4 201	(88)	60 161	2 801	57 360	2048%	5 165
Transfers and Subsidies - Operational		758 936	729 373	729 373	–	235 479	486 249	(250 770)	-52%	729 373
Transfers and Subsidies - Capital		(206 175)	373 245	409 356	141 000	235 000	272 904	(37 904)	-14%	373 245
Interest		–	13 607	10 055	–	–	6 703	(6 703)	-100%	13 607
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(3 652 197)	(656 721)	(665 850)	(8 370)	961 506	(425 932)	(1 387 437)	326%	(656 721)
Interest		–	(5 356)	(5 356)	–	–	(3 570)	(3 570)	100%	(5 356)
Transfers and Subsidies		–	(8 000)	–	–	–	–	–		(8 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(3 306 484)**	**899 872**	**1 044 593**	**153 988**	**1 653 898**	**796 036**	**(857 862)**	**-108%**	**899 872**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		8 986 683	(429 231)	(470 759)	(13 780)	(288 223)	(313 839)	(25 617)	8%	(429 231)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**8 986 683**	**(429 231)**	**(470 759)**	**(13 780)**	**(288 223)**	**(313 839)**	**(25 617)**	**8%**	**(429 231)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	(5 231)	–	–	–	–	–		(5 231)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**(5 231)**	**–**	**–**	**–**	**–**	**–**		**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**5 680 199**	**465 410**	**573 834**	**140 208**	**1 365 675**	**482 197**			**–**
Cash/cash equivalents at beginning:		299 614	14 911	–	3	7 571	14 911			7 571
Cash/cash equivalents at month/year end:		5 979 813	480 320	573 834	140 211	1 373 246	497 107			–

References

1. Material variances to be explained in Table SC1

DC21 Ugu - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue**			
	Exchange Revenue			
	Service charges - Electricity			
	Service charges - Water	(90 318)	being upgraded by UUW and is scheduled to complete by end of	
	Service charges - Waste Water Management	(19 368)	same impact on waterborne sanitation billing which is why a similar	
	Service charges - Waste management	–		
	Sale of Goods and Rendering of Services	(2 008)	tender documents, printing of maps, atmospheric licenses etc. The	
	Agency services	–		
	Interest	–		
	Interest earned from Receivables	740	debt timeously leads to an increase in the interest earned on	
	Interest from Current and Non Current Assets	(2 194)	increase in withdrawals leading to lower interest earned than	
	Dividends	–		
	Rent on Land	–		
	Rental from Fixed Assets	(604)	rentals which were raised year in advance each financial year. The	
	Licence and permits	–		
	Special rating levies	–		
	Operational Revenue	(89 733)	primarily arises from improved revenue classification and the	
	Non-Exchange Revenue	–		
	Property rates	–		
	Surcharges and Taxes	–		
	Fines, penalties and forfeits	–		
	Licence and permits	–		
	Transfers and subsidies - Operational	48 896	received in tranches, and the second tranche was received in	
	Interest	–		
	Fuel Levy	–		
	Operational Revenue	–		
	Gains on disposal of Assets	–		
	Other Gains	–		
	Discontinued Operations	–		
2	**Expenditure By Type**			
	Employee related costs	236 886	to cost containment. The reduction of overtime remains a target to	
	Remuneration of councillors	(102)	indicates effective cost management in this category.	
	Bulk purchases - electricity	–		
	Inventory consumed	139 644	water purchases and the increase in UMngeni Uthukela Water	
	Debt impairment	–	planned budget.	
	Depreciation and amortisation	(1 934)	of assets, which resulted in slightly lower depreciation being	
	Interest	23 268	then led to interest being charged on overdue creditors accounts	
	Contracted services	32 704	areas such as security services. Increased needs in this area have	
	Transfers and subsidies	–		
	Irrecoverable debts written off	51	amnesty program where customers are encouraged to pay a portion	
	Operational costs	120 875	than anticipated, these expenditure line items include electricity and	
	Losses on Disposal of Assets	–		
	Other Losses	0		
3	**Capital Expenditure**			
	Governance and administration	11 102		
	Water management	(12 067)	adjustments Budget Process	
	Waste water management	16 284	the spending of the grants to ensure that 100% spending is	
4	**Financial Position**			
	Total current assets	498 687		
	Total non current assets	3 971 399		
	Total current liabilities	1 727 733		
	Total non current liabilities	46 993		
	TOTAL COMMUNITY WEALTH/EQUITY	2 695 360		
5	**Cash Flow**			
	CASH FLOW FROM OPERATING ACTIVITIES			
	Receipts	–		
	Property rates	(295 129)		
	Service charges	57 360		
	Other revenue	(250 770)		
	Transfers and Subsidies - Operational	(37 904)		
	Transfers and Subsidies - Capital	(6 703)		
	Interest	–		
	Dividends	–		
	Payments	(1 387 437)		
	Suppliers and employees	(3 570)		
	Interest	–		
	Transfers and Subsidies	(857 862)		
	NET CASH FROM/(USED) OPERATING ACTIV	–		
	0	–		
	CASH FLOWS FROM INVESTING ACTIVITIES	–		
	Receipts	–		
	Proceeds on disposal of PPE	–		
	0	–		
	Decrease (increase) in non-current receivables	–		
	Decrease (increase) in non-current investments	–		
	Payments	(25 617)		
	Capital assets	(25 617)		
	NET CASH FROM/(USED) INVESTING ACTIVIT	–		
	0	–		
	CASH FLOWS FROM FINANCING ACTIVITIES	–		
	Receipts	–		
	Short term loans	–		
	Borrowing long term/refinancing	–		
	Increase (decrease) in consumer deposits	–		
	Payments	–		
	Repayment of borrowing	–		
6	**Measureable performance**			
7	**Municipal Entities**			

References
1. Revenue for each source, vote and standard classification
2. Expenditure for each type, vote and standard classification
3. Capital expenditure for each vote and standard classification
4. Explain any material variances between the annual budget and the expected financial position based on current trends
5. Cash receipts by source and cash payments by type where not explained under revenue and expenditure
6. For Sept, Dec, Mar and Jun statements explain any material variances in achievement of measurable performance objectives

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.5%	27.0%	27.9%	2.4%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	70.4%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		52.2%	15.6%	0.0%	50.0%	15.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	19.1%	209.0%	893.1%	28.9%	209.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.5%	104.1%	534.6%	-1.3%	104.1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		11.1%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		40.4%	21.3%	16.8%	41.1%	21.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4.2%	4.0%	3.2%	3.7%	4.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.7%	16.8%	13.3%	2.5%	1.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

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

2. Material variances to be explained.

Calculations						
Financial liabilities		27 562	148 958		25 084	
Total Assets		4 154 830	5 003 213	4 956 306	4 470 086	5 003 213
Employee related costs		586 399	313 024	312 672	445 334	313 024
Repairs & Maintenance		61 080	58 696	58 835	40 491	58 696
Interest (finance charges)		48 440	5 304	5 356	26 838	5 304
Principal paid			5 231			5 231
Depreciation		237 913	240 934	240 934		14 996
Operating expenditure		1 906 430	911 672	884 057	1 140 764	911 672
Total Capital Expenditure		363 991	373 245	409 356	13 780	288 223
Borrowed funding for capital					9 701	
Debt		1 290 153	661 329	800	1 347 140	661 329
Equity		2 470 798	4 252 396	4 801 545	2 695 360	4 252 396
Reserves and funds						
Borrowing		27 562	148 958		25 084	148 958
Current assets		312 965	1 162 928	1 382 168	498 687	1 162 928
Current liabilities		1 634 561	556 485	154 761	1 727 733	556 485
Monetary assets		7 559	579 168	827 353	(23 007)	579 168
Total Revenue (excluding capital transfers and contributions)		1 452 293	1 469 793	1 857 287	1 083 602	1 469 793
Transfers and subsidies - Operational		693 660				
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	409 356	281 725	373 245
Debt service payments			8 376	10 055		(10 586)
Outstanding debtors (receivables)		160 833				
Annual services revenue		653 085	635 345	794 376	55 857	419 898
Cash + investments	Including LT investments	7 559	579 168	827 353	(23 007)	579 168
Fixed operational expend. (monthly)						
Longstanding debtors outstanding		(279)	11 162		(279)	11 162
Longstanding debtors recovered						
Attorney collections						

DC21 Ugu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	68 040	39 244	37 636	26 950	34 854	34 032	189 511	1 214 965	1 645 232	1 500 312	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	12 913	6 102	5 289	4 252	4 621	4 323	24 186	147 150	208 837	184 532	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	(1)	–	–	–	–	(0)	1 787	1 786	1 787	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 922)	(664)	(711)	(1 525)	(204)	(766)	5 621	3 280	3 108	6 406	–	–
Total By Income Source	**2000**	**79 032**	**44 681**	**42 214**	**29 677**	**39 271**	**37 590**	**219 318**	**1 367 183**	**1 858 964**	**1 693 038**	**–**	**–**
2024/25 - totals only										–	**–**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	7 929	828	1 551	(16)	928	840	5 213	17 548	34 821	24 512	–	–
Commercial	2300	16 607	7 046	6 289	4 427	5 858	5 310	34 192	171 815	251 544	221 603	–	–
Households	2400	54 527	36 799	34 396	25 337	32 501	31 512	179 976	1 177 703	1 572 751	1 447 028	–	–
Other	2500	(31)	8	(21)	(70)	(17)	(73)	(63)	117	(151)	(106)	–	–
Total By Customer Group	**2600**	**79 032**	**44 681**	**42 214**	**29 677**	**39 271**	**37 590**	**219 318**	**1 367 183**	**1 858 964**	**1 693 038**	**–**	**–**

Notes

Material increases in value of debtors' categories compared to previous month to be explained

Bad debts = amounts actually written off in the month

Total by Income Source must reconcile with Total by Customer Group

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	50 563	25 593	553	28 837	19	33 544	148 128	494 606	**781 844**	781 844
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	46 909	32 048	16 238	5 994	3 629	2 593	34 104	152 287	**293 801**	293 801
Auditor General	0800	3 715	–	1 804	–	–	–	405	45	**5 968**	5 968
Other	0900	162	–	3 346	1 909	3 608	3 378	15 445	49 294	**77 142**	77 142
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**101 348**	**57 641**	**21 941**	**36 740**	**7 257**	**39 515**	**198 082**	**696 232**	**1 158 756**	1 158 756

Notes

Material increases in value of creditors' categories compared to previous month to be explained

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Interest Earned	Closing Balance
R thousands		Yrs/Months													
Municipality															
FNB	74761972882									–					–
										–					–
FNB CALL	62228266335									176			1		177
										1	1			1	1
NEDBANK	7648552728									–					–
										–					–
STANDARD BANK MIG CALL	058905324-041									2		7 015	7 018		5
										63	63				–
STANDARD BANK	058905324-045									–					–
										–					–
ABSA CALL	2081188843 + 2081187889									15 235		15 000	1		236
										1	1			37	37
STANDARD BANK CALL	058905324-042									8	6 100		6 100		8
										0	0			5	5
ABSA INVEST	2081523754									–					–
										–					–
STANDARD BANK	058905324-051									–					–
GENERAL ACCOUNT	53299787														
															–
															–
															–
															–
Municipality sub-total										**15 486**		**22 015**	**13 120**		**469**
Entities															
															–
															–
															–
															–
															–
															–
															–
Entities sub-total										**–**		**–**	**–**		**–**
TOTAL INVESTMENTS AND INTEREST	2									**15 486**		**22 015**	**13 120**		**469**

References

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**28 192**	**726 151**	**–**	**30 966**	**541 433**	**486 249**	**(16 225)**	**-3.3%**	**726 151**
EPWP Incentive	–	3 606	–	–	966	358	2 148	(1 790)	-83.3%	–
Finance Management	–	1 950	2 000	–	–	100	1 333			2 000
Local Government Equitable Share	–	–	706 648	–	–	529 986	471 099			706 648
Municipal Disaster Recovery Grant	–	–	–	–	30 000	30 000	–			–
Municipal Drought Relief	–	10 695	–	–	–	(16 245)	–			–
Municipal Infrastructure Grant	–	–	14 381	–	–	–	9 588	(9 588)	-100.0%	14 381
Rural Road Asset Management Systems Grant	–	11 941	3 122	–	–	(2 766)	2 081	(4 847)	-232.9%	3 122
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		**(11 680)**	**–**	**–**	**(705)**	**9 475**	**–**	**9 475**	**#DIV/0!**	**–**
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant descri	–	(6 980)	–	–	(705)	4 775	–	4 775	#DIV/0!	–
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipts	–	(4 700)	–	–	–	4 700	–			–
								–		
	4							–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		**1 200**	**–**	**–**	**–**	**(1 000)**	**–**	(1 000)	#DIV/0!	**–**
KwaZulu-Natal_DC 21 - Ugu_Capacity Building and Other_Specify (Ad	–	**1 200**	**–**	**–**	**–**	**(1 000)**	**–**	(1 000)	#DIV/0!	**–**
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	**17 712**	**726 151**	**–**	**30 261**	**549 908**	**486 249**	**(7 750)**	**-1.6%**	**726 151**
Capital Transfers and Grants										
National Government:		427 134	376 467	–	6 111	(101 197)	272 904	–		376 467
Integrated National Electrification Programme Grant	–	–	3 222	–	–	–	–	–		3 222
Regional Bulk Infrastructure	–	12 776	–	–	6 111	(24 451)	4 074			–
Water Services Infrastructure Grant	–	135 900	100 000	–	–	(45 000)	66 667			100 000
Municipal Infrastructure Grant (MIG)	–	278 458	273 245	–	–	(31 746)	182 163			273 245
Municipal Disaster Recovery Grant	–	–	–	–	–	–	20 000			–
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		**43 685**	**–**	**–**	**–**	**(43 685)**	**–**	(43 685)	#DIV/0!	**–**
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	–	**28 300**	**–**	**–**	**–**	**(28 300)**	**–**	(28 300)	#DIV/0!	**–**
KwaZulu-Natal_Capacity Building and Other_Capacity Building and Ot	–	**15 385**	**–**	**–**	**–**	**(15 385)**	**–**			**–**
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	**470 819**	**376 467**	**–**	**6 111**	**(144 882)**	**272 904**	**(43 685)**	**-16.0%**	**376 467**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	488 531	1 102 618	–	36 372	405 026	759 153	(51 435)	-6.8%	1 102 618

References

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

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

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred

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

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**290 736**	**19 503**	**–**	**1 497**	**(84 136)**	**15 150**	**(99 286)**	**-655.3%**	**19 503**
Expanded Public Works Programme Integrated Grant	_	3 606	–	–	183	(1 036)	2 148	(3 184)	-148.2%	–
Local Government Financial Management Grant	_	1 950	2 000	–	33	(889)	1 333	(2 222)	-166.6%	2 000
Municipal Disaster Relief Grant	_	10 695	–	–	–	(16 245)	–	(16 245)	#DIV/0!	–
Municipal Infrastructure Grant	_	270 958	14 381	–	–	(62 295)	9 588	(71 883)	-749.8%	14 381
Rural Road Asset Management Systems Grant	_	3 527	3 122	–	1 281	(3 671)	2 081	(5 752)	-276.4%	3 122
Municipal Infrastructure Grant								–		
Other transfers and grants [insert description]								–		
Provincial Government:		**6 073**	**–**	**–**	**198**	**(5 500)**	**–**	**(5 500)**	**#DIV/0!**	**–**
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant description)_Receipts								–		
KwaZulu-Natal	_	6 073	–	–	198	(5 500)	–	(5 500)	#DIV/0!	–
								–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		**8**	**–**	**–**	**–**	**(510)**	**–**	(510)	#DIV/0!	**–**
KwaZulu-Natal-DC 21 - Ugu-Capacity Building and Other	_	**8**	**–**	**–**	**–**	**(510)**	**–**	(510)	#DIV/0!	**–**
KwaZulu-Natal_DC 21 - Ugu_Capacity Building and Other_Specify (Add grant description)_Receipts								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		**296 816**	**19 503**	**–**	**1 695**	**(90 147)**	**15 150**	**(105 297)**	**-695.0%**	**19 503**
Capital expenditure of Transfers and Grants										
National Government:		148 676	376 467	–	13 397	(76 288)	272 904	(349 192)	**-128.0%**	376 467
Integrated National Electrification Programme Grant	_	–	3 222	–	–	–	–	–		3 222
Municipal Disaster Recovery Grant	_	–	–	–	–	–	20 000	(20 000)	-100.0%	–
Municipal Infrastructure Grant	_	–	273 245	–	–	–	182 163	(182 163)	-100.0%	273 245
Regional Bulk Infrastructure Grant	_	12 776	–	–	6 111	(24 451)	4 074	(28 525)	-700.2%	–
Water Services Infrastructure Grant	_	135 900	100 000	–	7 286	(51 837)	66 667	(118 503)	-177.8%	100 000
Other capital transfers [insert description]								–		
Provincial Government:		**47 685**	**–**	**–**	**–**	**(47 685)**	**–**	(47 685)	#DIV/0!	**–**
KwaZulu-Natal	_	**47 685**	**–**	**–**	**–**	**(47 685)**	**–**	(47 685)	#DIV/0!	**–**
								–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
								–		
								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
								–		
								–		
Total capital expenditure of Transfers and Grants		**196 361**	**376 467**	**–**	**13 397**	**(123 973)**	**272 904**	**(396 877)**	**-145.4%**	**376 467**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**493 177**	**395 970**	**–**	**15 092**	**(214 120)**	**288 054**	**(502 173)**	**-174.3%**	**395 970**

References

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10 011	11 349	9 829	810	6 676	6 552	124	2%	11 349
Pension and UIF Contributions		–	338	338	–	–	226	(226)	-100%	338
Medical Aid Contributions		–	125	125	–	–	84	(84)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	381	7	36	254	(219)	-86%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	2 803	253	2 171	1 868	303	16%	2 803
Sub Total - Councillors		**13 234**	**14 996**	**13 476**	**1 070**	**8 882**	**8 984**	**(102)**	**-1%**	**14 996**
% increase	4		**13.3%**	**1.8%**						**13.3%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	4 668	–	–	3 112	(3 112)	-100%	4 668
Pension and UIF Contributions		–	131	131	–	–	87	(87)	-100%	131
Medical Aid Contributions		–	14	14	–	–	9	(9)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	669	–	–	446	(446)	-100%	669
Cellphone Allowance		–	165	165	–	–	110	(110)	-100%	165
Housing Allowances		–	129	129	–	–	86	(86)	-100%	129
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**–**	**5 776**	**5 776**	**–**	**–**	**3 850**	**(3 850)**	**-100%**	**5 776**
% increase	4		**#DIV/0!**	**#DIV/0!**						**#DIV/0!**
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	150 998	36 638	267 386	100 665	166 721	166%	151 350
Pension and UIF Contributions		63 343	49 347	49 347	5 752	45 525	32 898	12 627	38%	49 347
Medical Aid Contributions		25 451	18 805	18 805	2 579	18 957	12 537	6 420	51%	18 805
Overtime		62 340	8 375	8 375	8 549	46 467	5 583	40 884	732%	8 375
Performance Bonus		30 431	9 173	9 173	63	29 292	6 115	23 177	379%	9 173
Motor Vehicle Allowance		15 152	10 532	10 532	1 466	11 321	7 021	4 299	61%	10 532
Cellphone Allowance		3 481	3 479	3 479	307	2 393	2 319	74	3%	3 479
Housing Allowances		1 512	2 127	2 127	147	1 166	1 418	(252)	-18%	2 127
Other benefits and allowances		14 219	36 936	36 936	1 535	10 660	24 624	(13 964)	-57%	36 936
Payments in lieu of leave		7 788	7 450	7 450	(28)	5 766	4 967	800	16%	7 450
Long service awards		5 423	2 641	2 641	292	3 131	1 760	1 371	78%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	7 034	406	3 268	4 690	(1 421)	-30%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**586 399**	**307 248**	**306 896**	**57 706**	**445 334**	**204 598**	**240 736**	**118%**	**307 248**
% increase	4		**-47.6%**	**-47.7%**						**-47.6%**
Total Parent Municipality		**599 634**	**328 020**	**326 148**	**58 776**	**454 216**	**217 432**	**236 784**	**109%**	**328 020**
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
% increase	4									
Total Municipal Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL SALARY, ALLOWANCES & BENEFITS		**599 634**	**328 020**	**326 148**	**58 776**	**454 216**	**217 432**	**236 784**	**109%**	**328 020**
% increase	4		**-45.3%**	**-45.6%**						**-45.3%**
TOTAL MANAGERS AND STAFF		**586 399**	**313 024**	**312 672**	**57 706**	**445 334**	**208 448**	**236 886**	**114%**	**313 024**

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality

3. s57 of the Systems Act

4. B/A, C/A, D/A

Column Definitions:

A. Audited actual 2005/06 (audited financial statements). If audited amounts unavailable, unaudited amounts must be provided with a note stating these are unaudited

B. The original budget approved by council for the 2006/07 budget year.

C. The budget for 2006/07 budget year as adjusted by council resolution in terms of section 28 of the MFMA.

D. An estimate of final actual amounts (pre audit - 2006/07 budget year) at the time of preparing the budget for the 2007/08 budget year. This may differ from C.

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2025/26	+1 2026/27	+2 2027/28
Cash Receipts By Source																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water revenue		(9 470)	(9 203)	(10 251)	(10 661)	(9 718)	(10 380)	(10 134)	(10 852)	–	–	–	431 874	351 206	383 434	402 513
Service charges - Waste Water Management		(9 661)	(9 108)	(10 360)	(9 808)	(9 129)	(10 652)	(11 774)	(10 594)	–	–	–	178 439	97 353	105 414	111 421
Service charges - Waste Mangement		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		–	–	–	–	–	–	–	–	–	–	–	2 187	2 187	2 286	2 343
Interest earned - external investments		–	–	–	–	–	–	–	–	–	–	–	13 607	13 607	–	–
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational		228 206	5 280	1 993	–	–	–	–	–	–	–	–	493 894	729 373	770 653	805 562
Other revenue		438	320	428	56 954	1 075	1 118	(84)	(88)	–	–	–	(57 183)	2 978	3 112	3 189
Cash Receipts by Source		**209 513**	**(12 710)**	**(18 189)**	**36 486**	**(17 772)**	**(19 914)**	**(21 991)**	**(21 535)**	**–**	**–**	**–**	**1 047 023**	**1 196 704**	**1 264 898**	**1 325 027**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	–	–	–	–	–	–	–	–	–	373 245	373 245	408 082	427 984
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)													–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**209 513**	**(12 710)**	**(18 189)**	**36 486**	**(17 772)**	**(19 914)**	**(21 991)**	**(21 535)**	**–**	**–**	**–**	**1 420 268**	**1 569 949**	**1 672 979**	**1 753 012**
Cash Payments by Type													–			
Employee related costs		(100)	(139)	(1 429)	1 568	–	–	–	–	–	–	–	313 124	313 024	329 614	342 139
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	14 996	14 996	15 671	16 063
Interest		–	–	–	–	–	–	–	–	–	–	–	5 356	5 356	5 597	5 737
Bulk purchases - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory		–	–	–	–	–	–	–	–	–	–	–	67 534	67 534	70 573	72 337
Contracted services		–	–	–	–	–	–	–	–	–	–	–	574 294	574 294	620 816	647 562
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	–	8 000	8 000	8 000	8 000
Other expenditure		(165 077)	(50 942)	(54 705)	(72 940)	(45 937)	(252 333)	(9 498)	(22 197)	(16 921)	–	–	806 656	116 106	121 331	124 364
Cash Payments by Type		**(165 177)**	**(51 081)**	**(56 134)**	**(71 371)**	**(45 937)**	**(252 333)**	**(9 498)**	**(22 197)**	**(16 921)**	**–**	**–**	**1 789 959**	**1 099 308**	**1 171 601**	**1 216 201**
Other Cash Flows/Payments by Type																
Capital assets		–	–	–	–	–	–	–	–	–	–	–	429 231	429 231	(469 294)	(492 182)
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	(5 231)	(5 231)	5 231	5 231
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		**(165 177)**	**(51 081)**	**(56 134)**	**(71 371)**	**(45 937)**	**(252 333)**	**(9 498)**	**(22 197)**	**(16 921)**	**–**	**–**	**2 213 959**	**1 523 309**	**707 538**	**729 250**
NET INCREASE/(DECREASE) IN CASH HELD		**44 336**	**(63 791)**	**(74 323)**	**(34 885)**	**(63 709)**	**(272 248)**	**(31 490)**	**(43 731)**	**(16 921)**	**–**	**–**	**(793 691)**	**46 640**	**965 442**	**1 023 762**
Cash/cash equivalents at the month/year beginning:		7 558	51 894	(11 898)	(86 221)	(121 106)	(184 815)	(457 063)	(488 552)	(532 284)	(549 205)	(549 205)	(549 205)	7 558	54 198	1 019 639
Cash/cash equivalents at the month/year end:		51 894	(11 898)	(86 221)	(121 106)	(184 815)	(457 063)	(488 552)	(532 284)	(549 205)	(549 205)	(549 205)	(1 342 896)	54 198	1 019 639	2 043 401

References

1. Replace 'budget' heading with adjusted budget, or 'outcome' only for month/s complete

2. Total of monthly amounts must always agree to the approved or adjusted budget

3. Amend 'cash-at-beginning' when prior year actual known (as part of the adjustments budget)

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M08 February

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

References

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

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M08 February

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

References

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

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

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

4. Material variances to be explained

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

DC21 Ugu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

Month R thousands	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	748 890	31 104	34 113	64 235	64 235	34 113	(30 122)	-88.3%	17%
August	748 890	31 104	34 113	28 778	93 013	68 226	(24 787)	-36.3%	25%
September	748 890	31 104	34 113	30 269	123 281	102 339	(20 943)	-20.5%	33%
October	748 890	31 104	34 113	54 694	177 975	136 452	(41 523)	-30.4%	48%
November	748 890	31 104	34 113	22 315	200 291	170 565	(29 726)	-17.4%	54%
December	748 890	31 104	34 113	71 970	272 261	204 678	(67 583)	-33.0%	73%
January	748 890	31 104	34 113	2 182	274 443	238 791	(35 652)	-14.9%	74%
February	748 890	31 104	34 113	13 780	288 223	272 904	(15 319)	-5.6%	77%
March	748 890	31 104	34 113	1 404	289 627	307 017	17 390	5.7%	78%
April	748 890	31 104	34 113	–		341 130	–		
May	748 890	31 104	34 113	–		375 243	–		
June	748 890	31 104	34 113	–		409 356	–		
Total Capital expenditure	**8 986 683**	**373 245**	**409 356**	**289 627**					

DC21 Ugu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**383 243**	**236 704**	**261 611**	**1 408**	**153 273**	**174 407**	21 135	**12.1%**	**236 704**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		80 149	93 006	131 019	–	77 788	87 346	9 558	**10.9%**	93 006
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		(121 779)	–	–	–	–	–	–		–
Reservoirs		1 000	–	–	–	–	–	–		–
Pump Stations		2 250	–	–	–	–	–	–		–
Water Treatment Works		152 470	93 006	101 019	–	77 788	67 346	(10 442)	**-15.5%**	93 006
Bulk Mains		2 263	–	–	–	–	–	–		–
Distribution		43 945	–	30 000	–	–	20 000	20 000	**100.0%**	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		298 805	143 698	130 592	1 408	75 484	87 061	11 577	**13.3%**	143 698
Pump Station		11 351	28 917	10 882	–	4 382	7 255	2 873	**39.6%**	28 917
Reticulation		130 285	73 820	75 698	1 408	33 093	50 465	17 373	**34.4%**	73 820
Waste Water Treatment Works		157 029	40 961	44 011	–	38 009	29 341	(8 668)	**-29.5%**	40 961
Outfall Sewers		140	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		4 290	–	–	–	–	–	–		–
Data Centres		4 290	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
								–		
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**(19 275)**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Operational Buildings		(19 419)	–	–	–	–	–	–		–
Municipal Offices		(19 419)	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		144	–	–	–	–	–	–		–
Staff Housing		144	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**9 838**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		9 838	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		9 838	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**10 872**	**–**	**–**	**149**	**854**	**–**	**(854)**	#DIV/0!	**–**
Computer Equipment		10 872	–	–	149	854	–	(854)	#DIV/0!	–
Furniture and Office Equipment		**7 110**	**–**	**–**	**43**	**695**	**–**	**(695)**	#DIV/0!	**–**
Furniture and Office Equipment		7 110	–	–	43	695	–	(695)	#DIV/0!	–
Machinery and Equipment		**847 746**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment		847 746	–	–	–	–	–	–		–
Transport Assets		**128 919**	**–**	**–**	**1 939**	**9 701**	**–**	**(9 701)**	#DIV/0!	**–**
Transport Assets		128 919	–	–	1 939	9 701	–	(9 701)	#DIV/0!	–
Land		**(36 315)**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		(36 315)	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	**1 332 139**	**236 704**	**261 611**	**3 539**	**164 524**	**174 407**	**9 884**	**5.7%**	**236 704**

References

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

DC21 Ugu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

Description	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**7 143 164**	**15 911**	**8 873**	**–**	**6 070**	**5 915**	(154)	**-2.6%**	**15 911**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		72 801	15 911	8 873	–	6 070	5 915	(154)	-2.6%	15 911
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		51 942	15 911	8 873	–	6 070	5 915	(154)	-2.6%	15 911
Distribution Points		20 859	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		7 070 363	–	–	–	–	–	–		–
Pump Station		5 812 830	–	–	–	–	–	–		–
Reticulation		(63 927)	–	–	–	–	–	–		–
Waste Water Treatment Works		1 321 461	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	**6 355**	–	–	–	–	–	–		–
Operational Buildings	6 355	–	–	–	–	–	–		–
Municipal Offices	6 355	–	–	–	–	–	–		–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**2 659**	–	–	–	–	–	–		–
Servitudes	2 659	–	–	–	–	–	–		–
Licences and Rights	–	–	–	–	–	–	–		–
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	–	–	–	–	–	–	–		–
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	–	–	–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		–

Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	**7 152 179**	**15 911**	**8 873**	**–**	**6 070**	**5 915**	**(154)**	-2.6%	**15 911**

References

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

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

DC21 Ugu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**37 219**	**43 582**	**43 812**	**2 160**	**25 811**	**29 208**	3 398	**11.6%**	**43 582**
Roads Infrastructure		2 482	6 213	7 520	312	3 430	5 014	1 584	**31.6%**	6 213
Roads		2 482	5 132	6 940	312	3 430	4 627	1 197	**25.9%**	5 132
Road Structures		–	1 080	580	–	–	387	387	**100.0%**	1 080
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		4 219	4 214	4 554	–	1 760	3 036	1 276	**42.0%**	4 214
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		4 219	4 214	4 554	–	1 760	3 036	1 276	**42.0%**	4 214
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		26 540	28 942	29 409	1 817	18 358	19 606	1 248	**6.4%**	28 942
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		2 176	2 795	2 214	282	1 618	1 476	(142)	**-9.6%**	2 795
Pump Stations		270	216	216	–	75	144	69	**47.6%**	216
Water Treatment Works		2 080	1 661	1 661	–	1 125	1 107	(17)	**-1.6%**	1 661
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		17 474	20 295	15 718	1 067	11 770	10 479	(1 291)	**-12.3%**	20 295
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		4 540	3 976	9 600	468	3 770	6 400	2 631	**41.1%**	3 976
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		3 783	2 917	1 893	–	1 894	1 262	(632)	**-50.1%**	2 917
Pump Station		2 063	2 917	1 893	–	854	1 262	408	**32.3%**	2 917
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		1 720	–	–	–	1 040	–	(1 040)	**#DIV/0!**	–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	1 297	297	–	198	198	0	**0.1%**	1 297
Sand Pumps		–	1 297	297	–	198	198	0	**0.1%**	1 297
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		195	–	140	32	172	93	(79)	**-84.5%**	–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		195	–	140	32	172	93	(79)	**-84.5%**	–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	**2 523**	**7 311**	**7 311**	**163**	**2 527**	**4 874**	**2 347**	**48.2%**	**7 311**
Operational Buildings	2 523	7 311	7 311	163	2 527	4 874	2 347	**48.2%**	7 311
Municipal Offices	2 523	7 311	7 311	163	2 527	4 874	2 347	48.2%	7 311
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**574**	**819**	**728**	**66**	**409**	**486**	**76**	15.7%	**819**
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	574	819	728	66	409	486	76	**15.7%**	819
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	574	819	728	66	409	486	76	15.7%	819
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–

Computer Equipment		**27**	**22**	**22**	**–**	**4**	**14**	**10**	69.9%	**22**
Computer Equipment		27	22	22	–	4	14	10	69.9%	22
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		**1 384**	**1 812**	**1 812**	**368**	**598**	**1 208**	**610**	50.5%	**1 812**
Machinery and Equipment		1 384	1 812	1 812	368	598	1 208	610	50.5%	1 812
Transport Assets		**19 353**	**5 150**	**5 150**	**2 387**	**11 142**	**3 433**	**(7 709)**	-224.5%	**5 150**
Transport Assets		19 353	5 150	5 150	2 387	11 142	3 433	(7 709)	-224.5%	5 150
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	**61 080**	**58 696**	**58 835**	**5 145**	**40 491**	**39 223**	**(1 268)**	**-3.2%**	**58 696**

DC21 Ugu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		**216 576**	**93 762**	**93 762**	**18 310**	**146 202**	**62 508**	(83 694)	**-133.9%**	**93 762**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		216 576	59 456	59 456	18 310	146 202	39 637	(106 565)	**-268.9%**	59 456
Dams and Weirs		–	3 285	3 285	–	–	2 190	2 190	**100.0%**	3 285
Boreholes		–	657	657	–	–	438	438	**100.0%**	657
Reservoirs		–	9 856	9 856	–	–	6 571	6 571	**100.0%**	9 856
Pump Stations		–	13 142	13 142	–	–	8 761	8 761	**100.0%**	13 142
Water Treatment Works		–	17 522	17 522	–	–	11 682	11 682	**100.0%**	17 522
Bulk Mains		–	5 136	5 136	–	–	3 424	3 424	**100.0%**	5 136
Distribution		216 576	–	–	18 310	146 202	–	(146 202)	**#DIV/0!**	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	9 856	9 856	–	–	6 571	6 571	**100.0%**	9 856
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	34 306	34 306	–	–	22 871	22 871	**100.0%**	34 306
Pump Station		–	15 332	15 332	–	–	10 221	10 221	**100.0%**	15 332
Reticulation		–	5 832	5 832	–	–	3 888	3 888	**100.0%**	5 832
Waste Water Treatment Works		–	13 142	13 142	–	–	8 761	8 761	**100.0%**	13 142
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crêches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	**16 289**	**82 575**	**82 575**	**1 397**	**11 064**	**55 050**	**43 986**	**79.9%**	**82 575**
Operational Buildings	16 289	82 575	82 575	1 397	11 064	55 050	43 986	**79.9%**	82 575
Municipal Offices	16 289	82 575	82 575	1 397	11 064	55 050	43 986	79.9%	82 575
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–

Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**2 559**	**110**	**110**	**171**	**1 423**	**73**	**(1 350)**	-1848.5%	**110**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		2 559	110	110	171	1 423	73	(1 350)	**-1848.5%**	110
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		2 559	110	110	171	1 423	73	(1 350)	-1848.5%	110
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	**4 381**	**4 381**	–	–	**2 920**	**2 920**	100.0%	**4 381**
Computer Equipment		–	4 381	4 381	–	–	2 920	2 920	100.0%	4 381
Furniture and Office Equipment		–	**55 640**	**55 640**	–	–	**37 093**	**37 093**	100.0%	**55 640**
Furniture and Office Equipment		–	55 640	55 640	–	–	37 093	37 093	100.0%	55 640
Machinery and Equipment		–	**88**	**88**	–	–	**58**	**58**	100.0%	**88**
Machinery and Equipment		–	88	88	–	–	58	58	100.0%	88
Transport Assets		–	**4 381**	**4 381**	–	–	**2 920**	**2 920**	100.0%	**4 381**
Transport Assets		–	4 381	4 381	–	–	2 920	2 920	100.0%	4 381
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Depreciation	1	**235 424**	**240 934**	**240 934**	**19 877**	**158 689**	**160 623**	**1 934**	**1.2%**	**240 934**

DC21 Ugu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**272 833**	**120 630**	**138 871**	**10 241**	**117 629**	**92 581**	(25 048)	**-27.1%**	**120 630**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		30 900	32 500	68 196	–	68 196	45 464	(22 732)	**-50.0%**	32 500
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		30 900	32 500	68 196	–	68 196	45 464	(22 732)	**-50.0%**	32 500
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		7 527	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		7 527	–	–	–	–	–	–		–
Water Supply Infrastructure		226 227	88 130	66 700	10 241	49 433	44 467	(4 966)	**-11.2%**	88 130
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		41 243	28 673	22 099	–	15 562	14 733	(829)	**-5.6%**	28 673
Reservoirs		10 399	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		216 293	–	6 111	5 314	5 314	4 074	(1 240)	**-30.4%**	–
Distribution		(66 566)	59 457	38 490	4 928	28 557	25 660	(2 897)	**-11.3%**	59 457
Distribution Points		10 862	–	–	–	–	–	–		–
PRV Stations		13 996	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		8 180	–	3 975	–	–	2 650	2 650	**100.0%**	–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		8 180	–	3 975	–	–	2 650	2 650	**100.0%**	–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
							–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	**(0)**	–	–	–	–	–	–		–
Operational Buildings	(0)	–	–	–	–	–	–		–
Municipal Offices	(0)	–	–	–	–	–	–		–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	–	–	–	–	–	–	–		–
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	–	–	–	–	–	–	–		–
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	–	–	–	–	–	–	–		–
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	**84 228**	–	–	–	–	–	–		–
Computer Equipment	84 228	–	–	–	–	–	–		–
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	**22 429**	–	–	–	–	–	–		–
Machinery and Equipment	22 429	–	–	–	–	–	–		–

Transport Assets		**940**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Transport Assets		940	–	–	–	–	–	–		–
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	**380 429**	**120 630**	**138 871**	**10 241**	**117 629**	**92 581**	**(25 048)**	**-27.1%**	**120 630**

References

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

Chart C1 2025/26 Capital Expenditure Monthly Trend: actual v target				
Month	2024/25	Original Budget	Adjusted Budget	Monthly actual
Jul	748 890	31 104	34 113	64 235
Aug	748 890	31 104	34 113	28 778
Sep	748 890	31 104	34 113	30 269
Oct	748 890	31 104	34 113	54 694
Nov	748 890	31 104	34 113	22 315
Dec	748 890	31 104	34 113	71 970
Jan	748 890	31 104	34 113	2 182
Feb	748 890	31 104	34 113	13 780
Mar	748 890	31 104	34 113	1 404
Apr	748 890	31 104	34 113	–
May	748 890	31 104	34 113	–
Jun	748 890	31 104	34 113	–

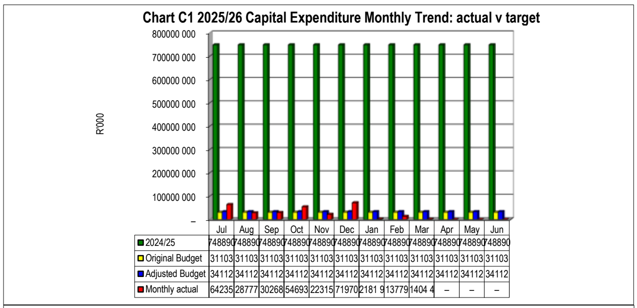

Chart C2 2025/26 Capital Expenditure: YTD actual v YTD target		
Month	YearTD actual	YearTD budget
Jul	64 235	34 113
Aug	93 013	68 226
Sep	123 281	102 339
Oct	177 975	136 452
Nov	200 291	170 565
Dec	272 261	204 678
Jan	274 443	238 791
Feb	288 223	272 904
Mar	289 627	307 017
Apr		341 130
May		375 243
Jun		409 356

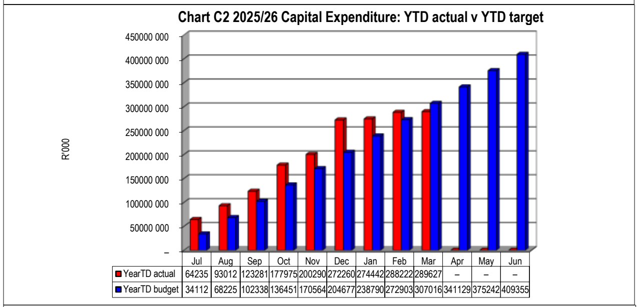

Chart C3 Aged Consumer Debtors Analysis

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2025/2	79 032	44 681	42 214	29 677	39 271	37 590	219 318	1 367 183
2024/25	–	–	–	–	–	–	–	–

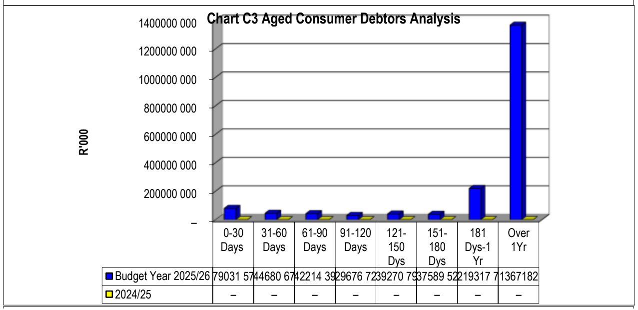

Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2024/25	Budget Year 2025/26
Organs of State	33 776	34 821
Commercial	243 997	251 544
Households	1 525 568	1 572 751
Other	(146)	(151)

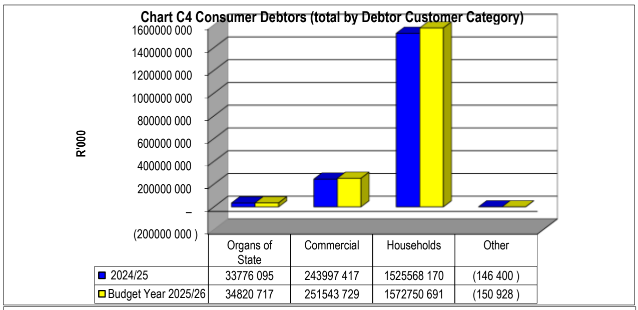

Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output les	Pensions / Reti	Loan repaymen	Trade Creditors	Auditor Genera	Other
2024/25	–	781 844	–	–	–	–	293 801	5 968	77 142
Budget Year 2025/:	–	781 844	–	–	–	–	293 801	5 968	77 142