UGU DISTRICT MUNICIPALITY

CONSOLIDATED MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDED 30 APRIL 2026

Prepared By: Budget and Treasury Office

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PART 1 – IN-YEAR REPORT

1. PURPOSE

The purpose of the report is to submit to the Mayor the statement of financial performance and implementation of the 2025/2026 Budget of the Ugu District Municipality for the period ending 30 April 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 30 April 2026 is detailed below. The monthly budget statement is divided into the following:

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5.1 MONTHLY BUDGET STATEMENT SUMMARY

DC21 Ugu - Table C1 Consolidated Monthly Budget Statement Summary - M10 April 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	62 119 664	1 371 239 560	1 547 738 900	- 176 499 340	-11%	1 469 793 347
Total Expenditure	1 906 429 524	911 671 647	884 056 858	143 948 883	1 416 628 529	736 714 300	679 914 229	92%	911 671 647
Surplus/(Deficit)	- 454 136 782	558 121 700	973 229 793	- 81 829 219	- 45 388 969	811 024 600	- 856 413 569	-106%	558 121 700
Total sources of capital funds	363 991 447	373 244 700	409 355 562	42 633 169	333 093 829	341 129 660	- 8 035 831	-2%	373 244 700

Table C1 above, reflects an actual monthly deficit of R81.8 million. The year to date (YTD) actual is showing a deficit of R45.3 million against the YTD budget surplus of R811 million which resulted in an unfavourable variance of R856.4 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 R1.371 billion compared to the YTD budget of R1.547.7 billion which translates to a variance of R176.4 million.

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

5.1.2. Operating Expenditure:

The YTD actual for operating expenditure is R1.416 billion compared to the YTD budget of R736.7 million which translates to a variance of R679.9 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 R333 million compared to the YTD budget of R341.1 million which translates to variance of R8 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 - M10 April

Description R thousands	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
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	653 085	635 345	617 380	49 416	509 802	514 483	(4 681)	-1%	635 345
Investment revenue	10 055	13 607	7 748	627	5 483	6 457	(974)	-15%	13 607
Transfers and subsidies - Operational	693 660	729 373	729 373	472	712 940	607 811	105 129	17%	729 373
Other own revenue	95 493	91 468	167 363	11 605	143 015	139 469	3 546	3%	91 468
Total Revenue (excluding capital transfers and contributions)	**1 452 293**	**1 469 793**	**1 521 864**	**62 120**	**1 371 240**	**1 268 220**	**103 020**	**8%**	**1 469 793**
Employee costs	586 399	313 024	672 190	53 181	541 114	560 158	(19 045)		313 024
Remuneration of Councillors	13 234	14 996	13 476	1 104	11 094	11 230	(136)		14 996
Depreciation and amortisation	237 913	240 934	8 934	19 722	198 134	7 445	190 688		240 934
Interest	48 440	5 304	5 407	5 707	38 111	4 506	33 604		5 304
Inventory consumed and bulk purchases	247 993	76 177	56 177	21 429	220 348	46 815	173 533		76 177
Transfers and subsidies	16 013	8 000	–	–	–	–	–		8 000
Other expenditure	756 436	253 236	231 424	42 805	407 829	192 854	214 976	111%	253 236
Total Expenditure	**1 906 430**	**911 672**	**987 610**	**143 949**	**1 416 629**	**823 008**	**593 621**	**72%**	**911 672**
Surplus/(Deficit)	**(454 137)**	**558 122**	**534 254**	**(81 829)**	**(45 389)**	**445 212**	**(490 601)**	**-110%**	**558 122**
Transfers and subsidies - capital (monetary allocations)	407 532	373 245	403 245	43 652	354 824	336 037	18 787	6%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(46 605)**	**931 366**	**937 499**	**(38 177)**	**309 435**	**781 249**	**(471 814)**	**-60%**	**931 366**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(46 605)**	**931 366**	**937 499**	**(38 177)**	**309 435**	**781 249**	**(471 814)**	**-60%**	**931 366**
Capital expenditure & funds sources									
Capital expenditure	**363 991**	**373 245**	**403 245**	**42 610**	**333 071**	**336 037**	**(2 966)**	**-1%**	**373 245**
Capital transfers recognised	164 047	373 245	403 245	42 633	331 501	336 037	(4 536)	-1%	373 245
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**199 945**	**–**	**–**	**(23)**	**1 570**	**–**	**1 570**		**–**
Total sources of capital funds	**363 991**	**373 245**	**403 245**	**42 610**	**333 071**	**336 037**	**(2 966)**	**-1%**	**373 245**
Financial position									
Total current assets	312 965	1 162 928	1 382 168		592 232				1 162 928
Total non current assets	3 841 865	3 840 285	3 574 138		3 990 124				3 840 285
Total current liabilities	1 634 561	556 485	154 761		1 790 894				556 485
Total non current liabilities	49 471	194 333	–		46 592				194 333
Community wealth/Equity	**2 470 798**	**4 252 396**	**4 356 459**		**2 744 870**				**4 252 396**
Cash flows									
Net cash from (used) operating	(3 306 620)	899 872	1 044 593	140 225	14 571 138	995 045	(13 576 093)	-1364%	899 872
Net cash from (used) investing	8 986 683	(429 231)	(470 759)	(44 317)	(9 338 874)	(392 299)	8 946 575	-2281%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**5 979 677**	**480 320**	**573 834**	**95 908**	**5 531 889**	**617 656**	**(4 914 233)**	**-796%**	**–**
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	56 291	39 241	52 288	33 016	37 256	33 717	217 671	1 400 757	1 870 237
Creditors Age Analysis									
Total Creditors	89 747	14 272	61 852	38 061	7 893	9 348	215 893	718 216	1 155 282

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) - M10 April										
Description	Ref	2025/26	Budget Year 2026/27							
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	36 676	376 324	502 773	(126 449)	-25%	496 566
Service charges - Waste Water Management		141 903	138 779	191 048	12 739	133 479	159 207	(25 728)	-16%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		6 562	3 114	5 335	254	2 197	4 446	(2 249)	-51%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	91 455	8 421	77 411	76 212	1 199	2%	83 863
Interest from Current and Non Current Assets		10 055	13 607	10 055	627	5 483	8 379			13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	3 653	101	1 969	3 044	(1 076)	-35%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	223 040	2 829	61 787	185 867	(124 080)	-67%	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	472	712 591	607 811	104 780		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**	**62 120**	**1 371 240**	**1 547 739**	**(176 499)**	**-11%**	**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 R376.3 million compared with the year-to-date budget of R502.7 million which resulted in an **unfavourable** variance of R126.4 million.

The variance is due to the efforts by management to increase the credibility of billing using actual readings, which translate to billing corrections.

5.3.1.2. Service charges-sanitation.

The actual revenue billed from Service charges year to date (YTD) actual - Sanitation - amounted to R133.4 million compared with the year-to-date budget of R159.2 million which resulted in an **unfavourable** variance of R25.7 million.

The variance is due to the efforts by management to increase the credibility of billing using actual readings, which translate to billing corrections.

5.3.1.3. Rental of fixed assets

Revenue from rental of facilities year to date (YTD) actual amounted to R1.9 million compared with the year-to-date budget of R3 million which resulted in an **unfavourable** variance of R1 million.

The variance arises from the billing of Base Telecommunication Station rental income, where a negotiated rate is being billed in line with ICASA regulations. The rental for Sports and Leisure on the trajectory to stabilising with minimal waivers being approved. The performance of this revenue source is expected to normalise within the current financial year.

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 R5.4 million compared with the year-to-date budget of R8.3 million, resulting in an **unfavourable** variance of R2.8 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 R77.4 million compared with the year-to-date budget of R76.2 million, resulting in a **favourable** variance of R1.1 million.

The increase in interest earned on overdue debtors, though favourable, reflects a rise in customers not paying on time. This indicates that the municipality's debt collection rate is below desired levels, highlighting the need to strengthen credit control measures.

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 two 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 R712.9 million compared with the year to-date budget of R607.8 million, resulting in a **favourable** variance of R105.1 million.

The final tranche of the Equitable Share and Other Operational Grants was received in March 2026. These funds are earmarked for utilisation over the remainder of the financial year.

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 R2.1 million compared with the year to-date budget of R4.4 million, resulting in an **unfavourable** variance of R2.2 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 R61.7 million compared with the year-to-date budget of R185.8 million, resulting in a **favourable** variance of R124 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.

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) - M10 April

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	53 181	541 114	260 560	280 554	108%	313 024
Remuneration of councillors		13 234	14 996	13 476	1 104	11 094	11 230	(136)	-1%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	56 177	21 429	220 348	46 815	173 533		76 177
Debt impairment		288 866	28 424	28 424	2 369	23 687	23 687	–		28 424
Depreciation and amortisation		237 913	240 934	240 934	19 722	198 134	200 779	(2 645)	-1%	240 934
Interest		48 440	5 304	5 356	5 707	38 111	4 463	33 648	754%	5 304
Contracted services		191 228	126 582	127 777	15 129	154 377	106 481	47 896	45%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	–	–		8 000
Irrecoverable debts written off		9 016	4 732	5 920	4 080	12 413	4 934	7 480		4 732
Operational costs		274 207	93 497	93 320	21 228	217 352	77 767	139 586	179%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	–	0	–	0		–
Total Expenditure		**1 906 430**	**911 672**	**884 057**	**143 949**	**1 416 629**	**736 714**	**679 914**	**92%**	**911 672**

5.4.1. Employee related costs

The expenditure on the year to date (YTD) actual employee costs amounted to R541.1 million compared with the year-to-date budget of R260.5 million, resulting in an **unfavourable** variance of R280.5 million.

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

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 R11 million compared with the year-to-date budget of R11.2 million, resulting in a **favourable** variance of R136 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 R23.6 million which is **unfavourable** compared with the year-to-date budgeted amount of R23.6 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 R198.1 million compared with the budget of R200.7 million, resulting in an **unfavourable** variance of R2.6 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 R38.1 million compared with the year-to-date budget of R4.4 million, resulting in an **unfavourable** variance of R33.6 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 R220.3 million compared with the year-to-date budget of R46.8 million, resulting in an **unfavourable** variance of R173.5 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 R154.3 million, compared with a year-to-date (YTD) budget of R106.4 million resulting in an **unfavourable** variance of R47.8 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 R12.4 million, while the year to date (YTD) budget R4.9 million resulting in an **unfavourable variance** of R7.4 million.

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 R217.3 million compared with the year-to-date budget of R77.7 million resulting in an **unfavourable** variance of R139.5 million.

This unfavourable variance is because of expenditure being higher than anticipated, these expenditure line items include electricity and High fuel prices are a direct result of the ongoing war, which has caused significant disruptions in global oil supply, leading to increased costs. 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, enhance monitoring of operational spending, and prioritise the delivery of critical services.

5.5 DEBTORS AGE ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS								
AS AT 30 APRIL 2026								
CUSTOMER TYPE	**0-30**	**31-60**	**61-90**	**91-120**	**121-150**	**151-180**	**181+**	**Balance**
Business	R12 416 383.51	R6 036 510.56	R6 927 409.78	R5 795 337.89	R5 365 522.29	R4 786 756.93	R215 165 468.03	R256 493 388.89
Intergovernmental	R8 866 546.03	R4 944 118.65	R3 555 292.24	R758 453.98	R2 525 340.93	R1 359 199.35	R82 965 250.08	R104 974 201.26
Private Individual	R38 115 970.90	R32 013 616.20	R36 656 687.14	R32 242 484.78	R32 587 848.39	R28 724 862.80	R1 389 741 634.12	R1 590 083 103.05
Ugu District Municipality	-R83 680.50	-R71 379.18	-R60 905.36	-R35 436.01	-R15 381.55	-R72 837.93	-R65 806.63	-R405 427.16
Total	**R59 315 219.94**	**R42 922 866.23**	**R47 078 483.80**	**R38 760 840.64**	**R40 463 330.06**	**R34 797 981.15**	**R1 687 806 545.60**	**R1 951 145 266.04**

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 Municipality continues to experience a backlog in resolving system-related and technical issues, which has limited the ability to correct customer accounts under dispute. This has had an adverse impact on revenue collection levels. To mitigate this, the Municipality is implementing debt relief programmes aimed at assisting consumers and reducing outstanding debt. In addition, exception reports are being regularly reviewed to improve data integrity, enhance billing accuracy, and support more effective revenue management.

INTERGOVERNMENTAL AGE ANALYSIS AS AT 30 APRIL 2026								
Account Category	**0-30**	**31-60**	**61-90**	**91-120**	**121-150**	**151-180**	**181+**	**Balance**
Department of Correctional Services	412 612.99	456 828.56	456 557.70	71 287.25	-452.08	-	-141 968.49	1 254 865.93
Department of Justice	38 204.11	37 113.08	31 178.36	32 235.36	14 778.72	14 460.70	50 120.50	218 090.83
Dept of Education	2 709.93	2 340.73	2 407.46	25 535.14	1 824.38	127 237.96	105 736.36	267 791.96
Dept of Education(Section 20)	49 772.95	32 399.89	95 220.10	-	-	-	-	177 392.94
Dept of Education(Section 21)	768 371.85	391 469.27	1 269 732.58	533 283.54	1 274 433.79	524 539.81	15 853 867.51	20 615 698.35
Dept of Health	1 065 924.59	828 036.31	141 499.19	47 609.73	47 903.38	-283 513.30	1 880 763.40	3 728 223.30
Dept of Higher Education and Training	262 361.75	8 681.96	8 465.57	7 889.15	9 165.30	7 157.02	163 207.59	466 928.34
Dept of Home Affairs	15 618.02	20 282.04	25 952.23	-	-	-	-	61 852.29
Dept of Human Settlement	7 145.28	8 326.37	7 010.96	6 569.94	6 497.84	6 468.08	246 042.48	288 060.95
Dept of Public Works National	655 843.12	554 234.37	296 547.53	327 706.08	30 763.84	41 352.97	1 988 314.83	3 894 762.74
Dept of Public Works Provincial	2 830.38	4 652.94	1 794.05	1 788.66	1 783.26	1 777.87	192 604.40	207 231.56
Dept of Social Development	4 822.62	3 895.04	12 974.63	760.71	757.81	754.91	24 412.30	48 378.02
Dept of Sports and Recreation	2 111.42	1 979.54	74.69	-	-	-	-5 499.13	-1 333.48
Dept of Transport	109 665.02	15 912.70	-63 927.99	-152 810.02	9 181.96	8 985.74	403 284.09	330 291.50
Eskom	73 604.02	64 370.02	66 990.74	55 770.36	40 946.02	37 539.10	2 020 408.32	2 359 628.58
Harry Gwala District Municipality	149 453.17	-	-	-	-	-	-	149 453.17
National Youth Development Agency	-	-	-21 909.73	-	-	-	-	-21 909.73
Ray Nkonyeni Municipality	1 145 308.20	330 352.40	33 532.91	-498 762.72	1 187.85	-2 310.21	156 638.75	1 165 947.18
SASSA	14 974.30	-	-	-	-	-	-	14 974.30
South African Post Office	10 147.63	5 580.97	271.20	270.01	268.83	267.65	12 744.95	29 551.24
Telkom SA	20 733.93	5 849.76	11 675.01	11 509.64	8 270.14	8 260.48	258 399.03	324 697.99
Transnet	86 911.19	156 331.29	176 520.93	72 519.82	117 019.11	111 000.14	4 127 545.15	4 847 847.63
Umdoni Local Municipality	975 912.11	941 911.46	954 098.94	214 529.15	51 930.99	67 564.07	167 835.26	3 373 781.98
Umngeni Uthukela Water	2 818 582.52	898 471.98	-	-	908 321.19	686 901.32	55 461 798.59	60 774 075.60
Umuziwabantu Municipality	171 039.19	173 168.65	46 786.49	266.32	264.87	263.42	-22 578.05	369 210.89
Umzumbe Municipality	1 885.74	1 929.32	1 838.69	495.86	493.73	491.62	21 572.24	28 707.20
Grand Total	**8 866 546.03**	**4 944 118.65**	**3 555 292.24**	**758 453.98**	**2 525 340.93**	**1 359 199.35**	**82 965 250.08**	**104 974 201.26**

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 March 2026	Amount written off	Number of beneficiaries	Amount written off	Number of beneficiaries		
Balance b/f	R23 426 589.27	1 705	R2 342 435.71	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
Feb-26	R210 690.21	16	R180 300.66	41	R390 990.87	R1 725 381.44
Mar-26	R4 080 280.33	363	R162 044.60	64	R4 242 324.93	R5 301 922.04
	R30 093 498.70	**2 175**	**R3 737 862.59**	**1 101**	**R8 062 336.31**	**R19 245 469.77**

5.6 CREDITORS ANALYSIS

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April											
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	56 223	–	50 563	25 593	–	553	167 291	529 658	**829 881**	829 881
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	31 293	13 271	8 108	12 468	4 548	6 885	29 303	139 439	**245 315**	245 315
Auditor General	0800	707	220	3 018	–	–	–	41	45	**4 032**	4 032
Other	0900	1 524	781	162	–	3 346	1 909	19 257	49 075	**76 054**	76 054
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**89 747**	**14 272**	**61 852**	**38 061**	**7 893**	**9 348**	**215 893**	**718 216**	**1 155 282**	1 155 282

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

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

5.7 CAPITAL EXPENDITURE

UGU DISTRICT MUNICIPALITY									
CAPITAL BUDGET: 30 APRIL 2026									
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS**	**MARCH ACTUALS**	**APRIL ACTUALS**	**MAY ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
INTERNAL CAPEX									
Furniture and Office Equipment	R0.00		R192 375.00				R718 593.80	R0.00	R718 593.80
Transport Assets							R307 511.02	R0.00	R307 511.02
Computer Equipment - Acquisitions							R566 918.66	R0.00	R566 918.66
TOTAL INTERNAL CAPEX	**R0.00**		**R192 375.00**	**R0.00**	**R0.00**	**R0.00**	**R1 593 023.48**	**R0.00**	**R1 593 023.48**
									R0.00
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS**	**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					R894 421.68	R10 125 028.08	-R9 230 606.40
Vulamehlo Cross-Border Water Scheme	R23 300 000.00	R21 313 347.39		R604 891.61			R11 277 834.01	R17 761 122.83	-R6 483 288.82
Umzimkhulu Bulk Water Augmentation Scheme - Phase 2	R35 750 000.00	R16 520 294.19					R10 431 498.71	R13 766 911.83	-R3 335 413.12
Kwalembe Water Supply Scheme Extension Implementation - Phase 1	R33 955 719.00	R63 185 424.81	R2 979 350.75	R6 642 950.54			R66 306 303.48	R52 654 520.68	R13 651 782.81
Emergency Boreholes Programme - Phase 2 - Implementation	R28 672 700.00	R22 099 070.98	R1 404 464.82	R516 078.43			R17 482 157.01	R18 415 892.48	-R933 735.47
Repairs and Refurbishment of Umtamvuna Water Abstraction & Treatment Works		R3 974 585.93		R1 456 865.22				R3 312 154.94	
Margate Extension 3 & 7 Sanitation Scheme - Ward 6	R21 192 638.07	R6 781 638.34					R6 781 638.34	R5 651 365.28	R1 130 273.06
Refurbishment And Upgrade Of Margate Storm-Damaged Infrastructure, Wastewater Treatr	R32 500 000.00	R68 196 296.41		R16 081 371.04			R84 277 667.45	R56 830 247.01	R27 447 420.44
Umzinto Waste Water Treatment Works	R21 950 000.00	R3 894 912.34					R0.00	R3 245 760.28	-R3 245 760.28
Umzinto Slums Clearance: Farm Isonti Low Cost Housing Water and Sanitation Scheme	R19 011 464.93	R40 116 552.59	R2 036 100.00	R9 631 181.63			R49 676 470.72	R33 430 460.49	R16 246 010.23
Refurbishment of Sanitation Infrastructure	R15 311 700.00	R10 630 076.83					R4 604 662.76	R8 858 397.36	-R4 253 734.60
Pennington Waterbourne Sanitation Phase 3A	R22 416 700.00	R4 382 466.50		R490 976.01			R4 873 442.51	R3 652 055.42	R1 221 387.09
Computer Equipment							R148 897.00	R0.00	R148 897.00
TOTAL MIG	**R273 244 700.00**	**R273 244 700.00**	**R6 419 915.57**	**R35 424 314.48**	**R0.00**	**R0.00**	**R258 211 858.89**	**R227 703 916.67**	**R30 507 942.22**
									R0.00
									R0.00
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS**	**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	R416 666.67	-R416 666.67
KwaMadlala Water Pipeline	R15 411 311.66	R8 373 211.74					R6 069 845.07	R6 977 676.45	-R907 831.38
Upgrade of Harding Sewer Reticulation	R24 400 000.00	R36 836 416.58	R3 000 086.36	R5 570 776.57			R30 277 165.12	R30 697 013.82	-R419 848.70
Non-Revenue Water	R40 273 259.01	R26 340 371.68	R2 327 000.00				R29 990 064.71	R21 950 309.73	R8 039 754.98
Replacement Of Sewer Mains And Refurbishment Of Sewer Pumpstations And Backup Gener	R6 500 000.00	R6 500 000.00					R0.00	R5 416 666.67	-R5 416 666.67
KwaNositha And Game Reserve Bulk Water Infrastructure And Reticulation - Phase 1	R6 450 000.00	R6 450 000.00					R0.00	R5 375 000.00	-R5 375 000.00
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	R12 500 000.00	-R12 500 000.00
TOTAL WSIG	**R100 000 000.00**	**R100 000 000.00**	**R5 327 086.36**	**R5 570 776.57**	**R0.00**	**R0.00**	**R66 337 074.90**	**R83 333 333.33**	**-R16 996 258.43**
									R0.00
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS**	**MARCH ACTUALS**	**APRIL ACTUALS**	**MAY ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
RBIG									
Cwabeni Bulk Water Supply Sheme		R6 110 862.78					R5 313 793.72	R5 092 385.65	R221 408.07
TOTAL RBIG		**R6 110 862.78**					**R5 313 793.72**	**R5 092 385.65**	**R221 408.07**
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS**	**MARCH ACTUALS**	**APRIL ACTUALS**	**MAY ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
Municipal Disaster Recovery Grant		R30 000 000.00		R1 638 076.91			R1 638 076.91	R25 000 000.00	-R23 361 923.09
TOTAL MDRG		**R30 000 000.00**		**R1 638 076.91**			R1 638 076.91	**R25 000 000.00**	**-R23 361 923.09**
TOTAL CAPITAL EXPENDITURE	**R373 244 700.00**	**R409 355 562.78**	**R11 939 376.93**	**R42 633 167.96**	**R0.00**	**R0.00**	**R333 093 827.90**	**R341 129 635.65**	**-R8 035 807.75**

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 R333 093 827.90 million relating to **MIG, WSIG, INTERNAL FUNDED PROJECT and Municipal Disaster Recovery Grant** against the year-to-date budget of R341 129 635.65million, resulting to an **unfavourable** balance R8 035 807.75.

5.8. INVESTMENT PORTFOLIO

UGU DISTRICT MUNICIPALITY									
INVESTMENT REGISTER: 30 APRIL 2026									
NO	BANK NAME	ACCOUNT NUMBER	ACCOUNT TYPE	OPENING BALANCE - 31 MARCH 2026	MONTHLY INTEREST WITHDRAWN	PARTIAL/PREMATURE WITHDRAWAL	INVESTMENT TOP UP	INTEREST EARNED	CLOSING BALANCE - 30 APRIL 2026
1	FNB	74761972882	CAPITAL	R0.00					R0.00
			INT ACC-8.89%	R0.00					R0.00
2	FNB CALL	62228266335	CAPITAL	R177 608.28			R817.48		R178 425.76
			INT -	R817.48	R817.48			R909.15	R909.15
3	NEDBANK	7648552728	CAPITAL	R0.00					R0.00
			INT ACC-9%	R0.00					R0.00
4	STANDARD MIG CALL	058905324-041	MIG CALL STD	R106 504.83			R58 361.23		R164 866.06
			INT-4.80%	R58 361.23	R58 361.23			R739.23	R739.23
5	STANDARD	058905324-045	CAPITAL	R15 000 000.00					R15 000 000.00
			INT-9.20%	R58 366.44					R58 366.44
6	ABSA CALL	2081188843 + 2081187889	CAPITAL	R44 272 781.92			R10 044 702.99		R54 317 484.91
			INT-9.53%	R44 702.99	R44 702.99			R54 007.28	R54 007.28
7	STD CALL	058905324-042	CAPITAL	R44 956 554.96		R47 962 000.00	R3 064 267.88		R58 822.84
			INT-9.20%	R64 267.88	R64 267.88			R57 123.99	R57 123.99
	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	**R104 739 966.01**	**R168 149.58**	**R47 962 000.00**	**R13 168 149.58**	**R112 779.65**	**R69 890 745.66**

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

5.9. TRANSFERS AND GRANTS RECEIPTS

UGU DISTRICT MUNICIPALITY								
GRANTS REGISTER 30 APRIL 2026								
NO.	DETAILS	BALANCE AS AT 1 JULY 2025	TOTAL INCOME 30 APRIL 2026	TOTAL EXP 30 APRIL 2026	BALANCE AS AT 30 APRIL 2026	TOTAL % SPENT AS AT 30 APRIL 2026	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	-R2 000 000.00	R1 126 241.32	-R873 758.68	56.31%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	R0.00	-R2 185 000.00	R1 282 688.15	-R902 311.85	58.70%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R3 222 000.00	R2 495 510.19	-R726 489.81	77.45%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R100 000 000.00	R75 695 910.60	-R24 304 089.40	75.70%	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	R1 883 788.45	-R28 116 211.55	6.28%	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	-R335 571 000.00	R271 133 426.75	-R64 437 573.25	80.80%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R706 648 000.00	R588 873 333.30	-R117 774 666.70	83.33%	GM: TR	DPLG
A13	LGSeta Education Training and Development Practices (Mandatory Grant)	R0.00	-R1 050 541.14	R197 864.80	-R852 676.34	18.83%	GM: CS	LGSETA
	Total Unspent Grants /Subsidies	**-R1 840 848.58**	**-R1 186 787 403.92**	**R950 640 474.13**	**-R237 987 778.37**			

5.9.1. Transfers and Grants Receipts

The total grants received for the financial year to date amounted to R1 186 787 403.92 as per the Table/ Schedule above, and the expenditure to-date is R950 640 474.13, which is 80.10%.

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 126 241.32. The spending of the Grant based on the gazetted amount is 56.31%.

The grant will be fully spent in the last quarter of the Financial Year as some of the projects are expected to commence towards the end of last quarter.

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 allocation amounts to R287,626,000. Of this amount, R44,626,000 was received in March 2026, resulting in the municipality receiving the full allocation as published in the Division of Revenue Act (DoRA) for the 2025/2026 financial year. In addition, a further allocation of R47,945,000 was also received in March 2026.

As at the end of April 2026, total expenditure amounted to R271 133 426.75, which equates to 80.80%.

5.9.3.3. Water Services Infrastructure Grant (WSIG)

The gazetted allocation amounts to R100,000,000. The municipality received the full allocation in March 2026.

As at the end of April 2026, expenditure totalled R75 695 910.60, representing 75.70% of the allocated budget.

5.9.3.4. Other grants

The gazette allocations for 2025/2026 are as follows:

- The Expanded Public Works Programme gazetted amount R 3 222 000.00 and the expenditure as of 30 April 2026 is R2 495 510.19. We received R3 222 000.00 from the National Treasury in **February 2026**. The spending of the Grant is 77.45% against the gazetted amount.
- Rural Roads Asset Management Systems Grant gazetted amount R3 122 000, R2 185 000.00 was received in October. The expenditure at the end of April 2026 is R1 282 688.15. The spending of the Grant is 58.70% 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 fully spent during the 2024/2025 financial year, resulting in an opening balance of R840,848.58 for the 2025/2026 financial year.

Expenditure amounts to R840,847.79, representing 100% spending against the available 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 R1 050 541.14 in March 2026 and R197 846.80 is spent, which is 18.83% in April 2026.

5.9.3.7 Municipal Disaster Recovery Grant

The Municipality received an additional National Treasury allocation at mid-year for the Disaster Recovery Grant; it has been allocated R30 million as published in the Government Gazette dated 6 February 2026. This allocation forms part of the additional conditional grants approved by National Treasury to support the recovery and rehabilitation of municipal infrastructure damaged by disasters classified in March 2025 and is intended to restore critical service delivery infrastructure within the district.

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

As of 30 April 2026, the expenditure is R1 883 788.45 which equates to 6.28%.

5.10. EXPENDITURE DETAILS SALARIES

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April										
		2025/26	Budget Year 2026/27							
Summary of Employee and Councillor remuneration R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10 011	11 349	9 829	825	8 329	8 190	138	2%	11 349
Pension and UIF Contributions		–	338	338	–	–	282	(282)	-100%	338
Medical Aid Contributions		–	125	125	–	–	104	(104)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	381	7	49	318	(268)	-85%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	2 803	272	2 716	2 336	380	16%	2 803
Sub Total - Councillors		13 234	14 996	13 476	1 104	11 094	11 230	(136)	-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	–	–	3 890	(3 890)	-100%	4 668
Pension and UIF Contributions		–	131	131	–	–	109	(109)	-100%	131
Medical Aid Contributions		–	14	14	–	–	12	(12)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	669	–	–	557	(557)	-100%	669
Cellphone Allowance		–	165	165	–	–	138	(138)	-100%	165
Housing Allowances		–	129	129	–	–	107	(107)	-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	–	–	4 813	(4 813)	-100%	5 776
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	150 998	34 537	336 384	125 832	210 552	167%	151 350
Pension and UIF Contributions		63 343	49 347	49 347	5 800	57 092	41 122	15 969	39%	49 347
Medical Aid Contributions		25 451	18 805	18 805	2 722	24 165	15 671	8 494	54%	18 805
Overtime		62 340	8 375	8 375	4 987	48 876	6 979	41 897	600%	8 375
Performance Bonus		30 431	9 173	9 173	26	29 318	7 644	21 674	284%	9 173
Motor Vehicle Allowance		15 152	10 532	10 532	1 448	14 173	8 776	5 396	61%	10 532
Cellphone Allowance		3 481	3 479	3 479	308	3 011	2 899	112	4%	3 479
Housing Allowances		1 512	2 127	2 127	146	1 462	1 773	(311)	-18%	2 127
Other benefits and allowances		14 219	36 936	36 936	1 308	11 231	30 780	(19 549)	-64%	36 936
Payments in lieu of leave		7 788	7 450	7 450	957	7 513	6 208	1 305	21%	7 450
Long service awards		5 423	2 641	2 641	526	3 657	2 201	1 457	66%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	7 034	415	4 233	5 862	(1 629)	-28%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		586 399	307 248	306 896	53 181	541 114	255 747	285 367	112%	307 248
% increase	4		-47.6%	-47.7%						-47.6%
Total Parent Municipality		599 634	328 020	326 148	54 285	552 207	271 790	280 417	103%	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	54 285	552 207	271 790	280 417	103%	328 020
% increase	4		-45.3%	-45.6%						-45.3%
TOTAL MANAGERS AND STAFF		586 399	313 024	312 672	53 181	541 114	260 560	280 554	108%	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 APRIL 2026										
DETAILS	PURPOSE OF THE LOAN	INTEREST %	REDEEMABLE	CLOSING BALANCE -31 MARCH 2026	CURRENT RECEIPTS	MONTHLY INTEREST CHARGED	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE -30 APRIL 2026
Development Bank of SA	uMzimkhulu Augmentation - Infrastructure	5%	2029/06/30	R17 257 960.73	R0.00	R88 032.56	R798 947.26	R88 032.56	R347 998.13	R16 909 962.60
			TOTAL	**R17 257 960.73**	**R0.00**	**R88 032.56**	**R798 947.26**	**R88 032.56**	**R347 998.13**	**R16 909 962.60**

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 R16 909 962.60 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 - M10 April							
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%	2.7%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	30.1%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		52.2%	15.6%	0.0%	51.3%	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%	33.1%	209.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.5%	104.1%	534.6%	2.9%	104.1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		11.1%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		40.4%	21.3%	16.8%	39.5%	21.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4.2%	4.0%	3.2%	3.9%	4.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.7%	16.8%	13.3%	2.8%	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						

The above table gives an overview of the financial indicators of the municipality for the period ended 30 April 2026.

5.12.1. Borrowing Management

The outstanding amount of the loan from DBSA is currently sitting at 0.03% for both Water and Sanitation infrastructure.

5.12.2. Liquidity

- Current Ratio: Current Assets: Current Liabilities, the Municipality is sitting at **0.37:1** which is lower than the norm of **2:1**.

- Quick Ratio: Current Assets less Inventory: Current Liabilities, the Municipality set at **0.07:1** which is lower than the norm of **1.5:1**.

The ideal current ratio and quick ratio are 1.5 - 2.1 and 1.5: 1 respectively. As of 30 April 2026, the current ratio of the municipality is **0.33:1** and the quick ratio is **0.03:1**. This is a risk because the municipality may not be able to satisfactorily meet its short-term obligations as there are more short-term commitments and less liquid assets to cover them.

- Cash Coverage: The Municipality is sitting at **0.01 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 April 2026 is as follows: -
- To total debt: 50%
- To monthly billings: 82 %

The municipality's average debt collection rate is 82%, 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.

The collection rate on total debt has improved from 48% to 50%, while the average monthly collection rate has remained at 74%. This is a direct result of the corrective measures implemented, implemented including the appointment of debt collectors, and indicates a gradual strengthening in revenue collection and cashflow performance.

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%
Mar-26	R47 481 976.30	R51 466 798.91	92%	66%
Apr-26	R40 418 614.63	R49 281 339.18	82%	68%
Collection debt to total debt	**50%**			

6. MAIN TABLES

6.1 SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M10 April

Description	2025/26	Budget Year 2026/27							
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	49 416	509 802	661 980	(152 177)	-23%	635 345
Investment revenue	10 055	13 607	10 055	627	5 483	8 379	(2 896)	-35%	13 607
Transfers and subsidies - Operational	693 660	729 373	729 373	472	712 591	607 811	104 780	17%	729 373
Other own revenue	95 493	91 468	323 483	11 605	143 363	269 569	(126 206)	-47%	91 468
Total Revenue (excluding capital transfers and contributions)	**1 452 293**	**1 469 793**	**1 857 287**	**62 120**	**1 371 240**	**1 547 739**	**(176 499)**	**-11%**	**1 469 793**
Employee costs	586 399	313 024	312 672	53 181	541 114	260 560	280 554		313 024
Remuneration of Councillors	13 234	14 996	13 476	1 104	11 094	11 230	(136)		14 996
Depreciation and amortisation	237 913	240 934	240 934	19 722	198 134	200 779	(2 645)		240 934
Interest	48 440	5 304	5 356	5 707	38 111	4 463	33 648		5 304
Inventory consumed and bulk purchases	247 993	76 177	56 177	21 429	220 348	46 815	173 533		76 177
Transfers and subsidies	16 013	8 000	–	–	–	–	–		8 000
Other expenditure	756 436	253 236	255 442	42 805	407 829	212 868	194 961	92%	253 236
Total Expenditure	**1 906 430**	**911 672**	**884 057**	**143 949**	**1 416 629**	**736 714**	**679 914**	**92%**	**911 672**
Surplus/(Deficit)	**(454 137)**	**558 122**	**973 230**	**(81 829)**	**(45 389)**	**811 025**	**(856 414)**	**-106%**	**558 122**
Transfers and subsidies - capital (monetary allocations)	407 532	373 245	409 356	43 652	354 824	341 130	13 694	4%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(46 605)**	**931 366**	**1 382 585**	**(38 177)**	**309 435**	**1 152 154**	**(842 719)**	**-73%**	**931 366**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(46 605)**	**931 366**	**1 382 585**	**(38 177)**	**309 435**	**1 152 154**	**(842 719)**	**-73%**	**931 366**
Capital expenditure & funds sources									
Capital expenditure	**363 991**	**373 245**	**409 356**	**42 633**	**333 094**	**341 130**	**(8 036)**	**-2%**	**373 245**
Capital transfers recognised	164 047	373 245	409 356	42 633	331 501	341 130	(9 629)	-3%	373 245
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**199 945**	**–**	**–**	**–**	**1 593**	**–**	**1 593**		**–**
Total sources of capital funds	**363 991**	**373 245**	**409 356**	**42 633**	**333 094**	**341 130**	**(8 036)**	**-2%**	**373 245**
Financial position									
Total current assets	312 965	1 162 928	1 382 168		592 232				1 162 928
Total non current assets	3 841 865	3 840 285	3 574 138		3 990 124				3 840 285
Total current liabilities	1 634 561	556 485	154 761		1 755 531				556 485
Total non current liabilities	49 471	194 333	–		46 592				194 333
Community wealth/Equity	**2 470 798**	**4 252 396**	**4 801 545**		**2 780 233**				**4 252 396**
Cash flows									
Net cash from (used) operating	(3 092 472)	899 872	1 044 593	120 799	14 365 674	995 045	(13 370 629)	-1344%	899 872
Net cash from (used) investing	8 986 683	(429 231)	(470 759)	(44 317)	(9 338 874)	(392 299)	8 946 575	-2281%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**6 193 826**	**480 320**	**573 834**	**76 482**	**5 326 426**	**617 656**	**(4 708 769)**	**-762%**	**–**
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	56 291	39 241	52 288	33 017	37 256	33 717	217 671	1 400 757	1 870 238
Creditors Age Analysis									
Total Creditors	89 747	14 272	61 852	38 061	7 893	9 348	215 893	718 216	1 155 282

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) - M10 April										
Description	Ref	2025/26	Budget Year 2026/27							
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	36 676	376 324	502 773	(126 449)	-25%	496 566
Service charges - Waste Water Management		141 903	138 779	191 048	12 739	133 479	159 207	(25 728)	-16%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		6 562	3 114	5 335	254	2 197	4 446	(2 249)	-51%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	91 455	8 421	77 411	76 212	1 199	2%	83 863
Interest from Current and Non Current Assets		10 055	13 607	10 055	627	5 483	8 379			13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	3 653	101	1 969	3 044	(1 076)	-35%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	223 040	2 829	61 787	185 867	(124 080)	-67%	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	472	712 591	607 811	104 780		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**	**62 120**	**1 371 240**	**1 547 739**	**(176 499)**	**-11%**	**1 469 793**
Expenditure By Type										
Employee related costs		586 399	313 024	312 672	53 181	541 114	260 560	280 554	108%	313 024
Remuneration of councillors		13 234	14 996	13 476	1 104	11 094	11 230	(136)	-1%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	56 177	21 429	220 348	46 815	173 533		76 177
Debt impairment		288 866	28 424	28 424	2 369	23 687	23 687	–		28 424
Depreciation and amortisation		237 913	240 934	240 934	19 722	198 134	200 779	(2 645)	-1%	240 934
Interest		48 440	5 304	5 356	5 707	38 111	4 463	33 648	754%	5 304
Contracted services		191 228	126 582	127 777	15 129	154 377	106 481	47 896	45%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	–	–		8 000
Irrecoverable debts written off		9 016	4 732	5 920	4 080	12 413	4 934	7 480		4 732
Operational costs		274 207	93 497	93 320	21 228	217 352	77 767	139 586	179%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	–	0	–	0		–
Total Expenditure		**1 906 430**	**911 672**	**884 057**	**143 949**	**1 416 629**	**736 714**	**679 914**	**92%**	**911 672**
Surplus/(Deficit)		**(454 137)**	**558 122**	**973 230**	**(81 829)**	**(45 389)**	**811 025**	**(856 414)**	**(0)**	**558 122**
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	409 356	43 652	354 824	341 130	13 694	**0**	373 245
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(46 605)**	**931 366**	**1 382 585**	**(38 177)**	**309 435**	**1 152 154**			**931 366**
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		**(46 605)**	**931 366**	**1 382 585**	**(38 177)**	**309 435**	**1 152 154**			**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**	**(38 177)**	**309 435**	**1 152 154**			**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**	**(38 177)**	**309 435**	**1 152 154**			**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) - M10 April										
		2025/26	Budget Year 2026/27							
Vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		7 589	–	–	–	1 593	–	1 593		–
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	10 343	133 528	162 432	(28 904)	-18%	181 289
Vote 14 - Waste Water Management		78 766	191 955	214 437	32 290	197 973	178 698	19 275	11%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	409 356	42 633	333 094	341 130	**(8 036)**	**-2%**	373 245
Total Capital Expenditure		**363 991**	**373 245**	**409 356**	**42 633**	**333 094**	**341 130**	**(8 036)**	**-2%**	**373 245**
Capital Expenditure - Functional Classification										
Governance and administration		**7 589**	**–**	**–**	**–**	**1 593**	**–**	1 593		**–**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	–	1 593	–	1 593		–
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**	**42 633**	**331 501**	**341 130**	(9 629)	-3%	**373 245**
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	194 918	10 343	133 528	162 432	(28 904)	-18%	181 289
Waste water management		78 766	191 955	214 437	32 290	197 973	178 698	19 275	11%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**363 991**	**373 245**	**409 356**	**42 633**	**333 094**	**341 130**	**(8 036)**	**-2%**	**373 245**
Funded by:										
National Government		164 047	373 245	409 356	42 633	331 501	341 130	(9 629)	-3%	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**	**42 633**	**331 501**	**341 130**	**(9 629)**	**-3%**	**373 245**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		199 945	–	–	–	1 593	–	1 593		–
Total Capital Funding		**363 991**	**373 245**	**409 356**	**42 633**	**333 094**	**341 130**	**(8 036)**	**-2%**	**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 MIG, WSIG and Municipal Disaster Recovery Grant.

6.4 STATEMENT FINANCIAL POSITION

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2025/26	Budget Year 2026/27			
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	52 165	579 168
Trade and other receivables from exchange transactions		144 847	527 080	416 054	350 049	527 080
Receivables from non-exchange transactions		13 419	9 470	–	30 439	9 470
Current portion of non-current receivables		2 437	66	–	2 285	66
Inventory		11 617	46 242	33 217	13 604	46 242
VAT		132 678	902	105 545	143 509	902
Other current assets		409	–	–	180	–
Total current assets		**312 965**	**1 162 928**	**1 382 168**	**592 232**	**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	3 956 304	3 794 465
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 028	4 258	(110)	2 585	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**	**3 990 124**	**3 840 285**
TOTAL ASSETS		**4 154 830**	**5 003 213**	**4 956 306**	**4 582 356**	**5 003 213**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		54 366	(5 231)	–	54 907	(5 231)
Consumer deposits		23 274	–	–	24 120	–
Trade and other payables from exchange transactions		1 184 395	470 115	800	1 149 607	470 115
Trade and other payables from non-exchange transactions		1 921	2 111	–	120 293	2 111
Provision		114 097	(6 954)	–	119 959	(6 954)
VAT		256 508	96 443	153 961	286 646	96 443
Other current liabilities		–	–	–	–	–
Total current liabilities		**1 634 561**	**556 485**	**154 761**	**1 755 531**	**556 485**
Non current liabilities						
Financial liabilities		27 562	148 958	–	24 683	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**	**–**	**46 592**	**194 333**
TOTAL LIABILITIES		**1 684 033**	**750 817**	**154 761**	**1 802 123**	**750 817**
NET ASSETS	2	**2 470 798**	**4 252 396**	**4 801 545**	**2 780 233**	**4 252 396**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 470 798	4 252 396	4 801 545	2 780 233	4 252 396
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 470 798**	**4 252 396**	**4 801 545**	**2 780 233**	**4 252 396**

The statement of financial position indicates the actual date of the assets and liabilities of the municipality for the period ended 30 April 2026.

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS								
AS AT 30 APRIL 2026								
CUSTOMER TYPE	**0-30**	**31-60**	**61-90**	**91-120**	**121-150**	**151-180**	**181+**	**Balance**
Business	R12 416 383.51	R6 036 510.56	R6 927 409.78	R5 795 337.89	R5 365 522.29	R4 786 756.93	R215 165 468.03	R256 493 388.89
Intergovernmental	R8 866 546.03	R4 944 118.65	R3 555 292.24	R758 453.98	R2 525 340.93	R1 359 199.35	R82 965 250.08	R104 974 201.26
Private Individual	R38 115 970.90	R32 013 616.20	R36 656 687.14	R32 242 484.78	R32 587 848.39	R28 724 862.80	R1 389 741 634.12	R1 590 083 103.05
Ugu District Municipality	-R83 680.50	-R71 379.18	-R60 905.36	-R35 436.01	-R15 381.55	-R72 837.93	-R65 806.63	-R405 427.16
Total	**R59 315 219.94**	**R42 922 866.23**	**R47 078 483.80**	**R38 760 840.64**	**R40 463 330.06**	**R34 797 981.15**	**R1 687 806 545.60**	**R1 951 145 266.04**

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 - M10 April											
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	56 223	–	50 563	25 593	–	553	167 291	529 658	**829 881**	829 881
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	0700	31 293	13 271	8 108	12 468	4 548	6 885	29 303	139 439	**245 315**	245 315
Auditor General	0800	707	220	3 018	–	–	–	41	45	**4 032**	4 032
Other	0900	1 524	781	162	–	3 346	1 909	19 257	49 075	**76 054**	76 054
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	**–**	–
Total By Customer Type	**1000**	**89 747**	**14 272**	**61 852**	**38 061**	**7 893**	**9 348**	**215 893**	**718 216**	**1 155 282**	1 155 282

Table SC4 above talks to aged creditors owed by the Municipality as of 30 April 2026.

3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April															
Investments by maturity Name of institution & investment ID	**Ref**	**Period of Investment**	**Type of Investment**	**Capital Guarantee (Yes/ No)**	**Variable or Fixed interest rate**	**Interest Rate ***	**Commission Paid (Rands)**	**Commission Recipient**	**Expiry date of investment**	**Opening balance**	**Interest to be realised**	**Partial / Premature Withdrawal (4)**	**Investment Top Up**	**Interest Earned**	**Closing Balance**
R thousands		**Yrs/Months**													
Municipality															
FNB	74761972882									–					–
										–					–
FNB CALL	62228266335									178			1		**178**
										1	1			1	**1**
NEDBANK	7648552728									–					–
										–					–
STANDARD BANK MIG CALL	058905324-041									107			58		**165**
										58	58			1	**1**
STANDARD BANK	058905324-045									15 000					**15 000**
										58					**58**
ABSA CALL	2081188843 + 2081187889									44 273			10 045		**54 317**
										45	45			54	**54**
STANDARD BANK CALL	058905324-042									44 957		47 962	3 064		**59**
										64	64			57	**57**
ABSA INVEST	2081523754									–					–
STANDARD BANK	058905324-051														
GENERAL ACCOUNT	53299787														
															–
															–
															–
Municipality sub-total										**104 740**		**47 962**	**13 168**		**69 891**

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

4. ALLOCATION AND GRANTS RECEIPTS AND EXPENDITURE

UGU DISTRICT MUNICIPALITY								
GRANTS REGISTER 30 APRIL 2026								
NO.	**DETAILS**	**BALANCE AS AT 1 JULY 2025**	**TOTAL INCOME 30 APRIL 2026**	**TOTAL EXP 30 APRIL 2026**	**BALANCE AS AT 30 APRIL 2026**	**TOTAL % SPENT AS AT 30 APRIL 2026**	**RESPONSIBLE PERSON**	**FUNDER/ SPONSOR**
A1	Finance Management Grant	R0.00	-R2 000 000.00	R1 126 241.32	-R873 758.68	56.31%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	R0.00	-R2 185 000.00	R1 282 688.15	-R902 311.85	58.70%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R3 222 000.00	R2 495 510.19	-R726 489.81	77.45%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R100 000 000.00	R75 695 910.60	-R24 304 089.40	75.70%	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	R1 883 788.45	-R28 116 211.55	6.28%	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	-R335 571 000.00	R271 133 426.75	-R64 437 573.25	80.80%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R706 648 000.00	R588 873 333.30	-R117 774 666.70	83.33%	GM: TR	DPLG
A13	LGSeta Education Training and Development Practices (Mandatory Grant)	R0.00	-R1 050 541.14	R197 864.80	-R852 676.34	18.83%	GM: CS	LGSETA
	Total Unspent Grants /Subsidies	**-R1 840 848.58**	**-R1 186 787 403.92**	**R950 640 474.13**	**-R237 987 778.37**			

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 - M10 April										
		2025/26	Budget Year 2026/27							
Summary of Employee and Councillor remuneration R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10 011	11 349	9 829	825	8 329	8 190	138	2%	11 349
Pension and UIF Contributions		–	338	338	–	–	282	(282)	-100%	338
Medical Aid Contributions		–	125	125	–	–	104	(104)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	381	7	49	318	(268)	-85%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	2 803	272	2 716	2 336	380	16%	2 803
Sub Total - Councillors		13 234	14 996	13 476	1 104	11 094	11 230	(136)	-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	–	–	3 890	(3 890)	-100%	4 668
Pension and UIF Contributions		–	131	131	–	–	109	(109)	-100%	131
Medical Aid Contributions		–	14	14	–	–	12	(12)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	669	–	–	557	(557)	-100%	669
Cellphone Allowance		–	165	165	–	–	138	(138)	-100%	165
Housing Allowances		–	129	129	–	–	107	(107)	-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	–	–	4 813	(4 813)	-100%	5 776
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	150 998	34 537	336 384	125 832	210 552	167%	151 350
Pension and UIF Contributions		63 343	49 347	49 347	5 800	57 092	41 122	15 969	39%	49 347
Medical Aid Contributions		25 451	18 805	18 805	2 722	24 165	15 671	8 494	54%	18 805
Overtime		62 340	8 375	8 375	4 987	48 876	6 979	41 897	600%	8 375
Performance Bonus		30 431	9 173	9 173	26	29 318	7 644	21 674	284%	9 173
Motor Vehicle Allowance		15 152	10 532	10 532	1 448	14 173	8 776	5 396	61%	10 532
Cellphone Allowance		3 481	3 479	3 479	308	3 011	2 899	112	4%	3 479
Housing Allowances		1 512	2 127	2 127	146	1 462	1 773	(311)	-18%	2 127
Other benefits and allowances		14 219	36 936	36 936	1 308	11 231	30 780	(19 549)	-64%	36 936
Payments in lieu of leave		7 788	7 450	7 450	957	7 513	6 208	1 305	21%	7 450
Long service awards		5 423	2 641	2 641	526	3 657	2 201	1 457	66%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	7 034	415	4 233	5 862	(1 629)	-28%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		586 399	307 248	306 896	53 181	541 114	255 747	285 367	112%	307 248
% increase	4		-47.6%	-47.7%						-47.6%
Total Parent Municipality		599 634	328 020	326 148	54 285	552 207	271 790	280 417	103%	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	54 285	552 207	271 790	280 417	103%	328 020
% increase	4		-45.3%	-45.6%						-45.3%
TOTAL MANAGERS AND STAFF		586 399	313 024	312 672	53 181	541 114	260 560	280 554	108%	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 - M10 April

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

The above table talks about the Financial Performance of Entities.

7. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April

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) - M10 April

Vote Description	Ref	2025/26	Budget Year 2026/27							
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	–	–	–	1 593	–	1 593		–
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	10 343	133 528	162 432	(28 904)	-18%	181 289
Vote 14 - Waste Water Management		78 766	191 955	214 437	32 290	197 973	178 698	19 275	11%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	409 356	42 633	333 094	341 130	**(8 036)**	**-2%**	373 245
Total Capital Expenditure		**363 991**	**373 245**	**409 356**	**42 633**	**333 094**	**341 130**	**(8 036)**	**-2%**	**373 245**
Capital Expenditure - Functional Classification										
Governance and administration		**7 589**	**–**	**–**	**–**	**1 593**	**–**	1 593		**–**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	–	1 593	–	1 593		–
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**	**42 633**	**331 501**	**341 130**	(9 629)	-3%	**373 245**
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	194 918	10 343	133 528	162 432	(28 904)	-18%	181 289
Waste water management		78 766	191 955	214 437	32 290	197 973	178 698	19 275	11%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**363 991**	**373 245**	**409 356**	**42 633**	**333 094**	**341 130**	**(8 036)**	**-2%**	**373 245**
Funded by:										
National Government		164 047	373 245	409 356	42 633	331 501	341 130	(9 629)	-3%	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**	**42 633**	**331 501**	**341 130**	**(9 629)**	**-3%**	**373 245**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		199 945	–	–	–	1 593	–	1 593		–
Total Capital Funding		**363 991**	**373 245**	**409 356**	**42 633**	**333 094**	**341 130**	**(8 036)**	**-2%**	**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 **April 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name Vela Mazibuko

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature

Date 05/05/2026

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:	M10 April
MTREF:	2026
Budget Year:	2026/27
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 - M10 April

Description R thousands	2025/26 Audited Outcome	Budget Year 2026/27 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	49 416	509 802	661 980	(152 177)	-23%	635 345
Investment revenue	10 055	13 607	10 055	627	5 483	8 379	(2 896)	-35%	13 607
Transfers and subsidies - Operational	693 660	729 373	729 373	472	712 591	607 811	104 780	17%	729 373
Other own revenue	95 493	91 468	323 483	11 605	143 363	269 569	(126 206)	-47%	91 468
Total Revenue (excluding capital transfers and contributions)	**1 452 293**	**1 469 793**	**1 857 287**	**62 120**	**1 371 240**	**1 547 739**	**(176 499)**	**-11%**	**1 469 793**
Employee costs	586 399	313 024	312 672	53 181	541 114	260 560	280 554		313 024
Remuneration of Councillors	13 234	14 996	13 476	1 104	11 094	11 230	(136)		14 996
Depreciation and amortisation	237 913	240 934	240 934	19 722	198 134	200 779	(2 645)		240 934
Interest	48 440	5 304	5 356	5 707	38 111	4 463	33 648		5 304
Inventory consumed and bulk purchases	247 993	76 177	56 177	21 429	220 348	46 815	173 533		76 177
Transfers and subsidies	16 013	8 000	–	–	–	–	–		8 000
Other expenditure	756 436	253 236	255 442	42 805	407 829	212 868	194 961	92%	253 236
Total Expenditure	**1 906 430**	**911 672**	**884 057**	**143 949**	**1 416 629**	**736 714**	**679 914**	**92%**	**911 672**
Surplus/(Deficit)	**(454 137)**	**558 122**	**973 230**	**(81 829)**	**(45 389)**	**811 025**	**(856 414)**	**-106%**	**558 122**
Transfers and subsidies - capital (monetary	407 532	373 245	409 356	43 652	354 824	341 130	13 694	4%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(46 605)**	**931 366**	**1 382 585**	**(38 177)**	**309 435**	**1 152 154**	**(842 719)**	**-73%**	**931 366**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(46 605)**	**931 366**	**1 382 585**	**(38 177)**	**309 435**	**1 152 154**	**(842 719)**	**-73%**	**931 366**
Capital expenditure & funds sources									
Capital expenditure	**363 991**	**373 245**	**409 356**	**42 633**	**333 094**	**341 130**	**(8 036)**	**-2%**	**373 245**
Capital transfers recognised	164 047	373 245	409 356	42 633	331 501	341 130	(9 629)	-3%	373 245
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**199 945**	**–**	**–**	**–**	**1 593**	**–**	**1 593**		**–**
Total sources of capital funds	**363 991**	**373 245**	**409 356**	**42 633**	**333 094**	**341 130**	**(8 036)**	**-2%**	**373 245**
Financial position									
Total current assets	312 965	1 162 928	1 382 168		592 232				1 162 928
Total non current assets	3 841 865	3 840 285	3 574 138		3 990 124				3 840 285
Total current liabilities	1 634 561	556 485	154 761		1 755 531				556 485
Total non current liabilities	49 471	194 333	–		46 592				194 333
Community wealth/Equity	**2 470 798**	**4 252 396**	**4 801 545**		**2 780 233**				**4 252 396**
Cash flows									
Net cash from (used) operating	(3 092 472)	899 872	1 044 593	120 799	14 365 674	995 045	(13 370 629)	-1344%	899 872
Net cash from (used) investing	8 986 683	(429 231)	(470 759)	(44 317)	(9 338 874)	(392 299)	8 946 575	-2281%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**6 193 826**	**480 320**	**573 834**	**76 482**	**5 326 426**	**617 656**	**(4 708 769)**	**-762%**	**–**

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	56 291	39 241	52 288	33 017	37 256	33 717	217 671	1 400 757	1 870 238
Creditors Age Analysis									
Total Creditors	89 747	14 272	61 852	38 061	7 893	9 348	215 893	718 216	1 155 282

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2025/26	Budget Year 2026/27							
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**	**65 138**	**1 311 749**	**1 218 752**	92 997	8%	**1 205 791**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		1 289 011	1 205 791	1 462 502	65 138	1 311 749	1 218 752	92 997	8%	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**	**161**	**2 775**	**3 044**	(269)	-9%	**1 902**
Planning and development		6 414	1 902	3 653	161	1 918	3 044	(1 127)	-37%	1 902
Road transport		–	–	–	–	–	–	–		–
Environmental protection		1 351	–	–	–	858	–	858	#DIV/0!	–
Trading services		**563 049**	**635 345**	**800 486**	**40 473**	**411 539**	**667 072**	**(255 533)**	-38%	**635 345**
Energy sources		–	–	–	–	–	–	–		–
Water management		422 937	496 566	609 439	27 899	283 778	507 865	(224 087)	-44%	496 566
Waste water management		140 112	138 779	191 048	12 574	127 761	159 207	(31 446)	-20%	138 779
Waste management		–	–	–	–	–	–	–		–
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Functional	2	**1 859 825**	**1 843 038**	**2 266 642**	**105 772**	**1 726 064**	**1 888 869**	**(162 805)**	**-9%**	**1 843 038**
Expenditure - Functional										
Governance and administration		**802 641**	**484 742**	**488 057**	**49 685**	**484 945**	**406 714**	78 230	19%	**484 742**
Executive and council		90 981	48 491	48 033	8 318	81 426	40 027	41 399	103%	48 491
Finance and administration		711 295	435 527	439 249	41 367	400 300	366 041	34 259	9%	435 527
Internal audit		366	724	775	–	3 219	646	2 573	398%	724
Community and public safety		**7 963**	**7 944**	**8 116**	**2 082**	**6 998**	**6 764**	235	3%	**7 944**
Community and social services		7 824	7 338	7 732	190	5 041	6 443	(1 402)	-22%	7 338
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		139	605	385	1 892	1 957	321	1 636	510%	605
Economic and environmental services		**50 944**	**45 963**	**38 916**	**2 933**	**33 147**	**32 430**	717	2%	**45 963**
Planning and development		49 421	45 531	38 484	2 933	32 263	32 070	194	1%	45 531
Road transport		–	–	–	–	–	–	–		–
Environmental protection		1 522	432	432	–	884	360	524	145%	432
Trading services		**1 044 881**	**373 024**	**348 968**	**89 249**	**891 538**	**290 806**	**600 732**	207%	**373 024**
Energy sources		–	–	–	–	–	–	–		–
Water management		949 968	230 811	209 619	79 948	804 730	174 683	630 048	361%	230 811
Waste water management		94 913	142 213	139 348	9 300	86 808	116 124	(29 316)	-25%	142 213
Waste management		–	–	–	–	–	–	–		–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Expenditure - Functional	3	**1 906 430**	**911 672**	**884 057**	**143 949**	**1 416 629**	**736 714**	**679 914**	**92%**	**911 672**
Surplus/ (Deficit) for the year		**(46 605)**	**931 366**	**1 382 585**	**(38 177)**	**309 435**	**1 152 154**	**(842 719)**	**-73%**	**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) - M10 April

Description	Ref	2025/26	Budget Year 2026/27							
		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**	**65 138**	**1 311 749**	**1 218 752**	92 997	8%	**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	65 138	1 311 749	1 218 752	92 997	0	1 205 791
Administrative and Corporate Support		420 104	493 440	527 479	46 675	374 297	439 566	(65 269)	(0)	493 440
Asset Management		672 259	–	–	10	707 357	–	707 357	#DIV/0!	–
Finance		196 647	712 351	935 023	18 453	230 095	779 186	(549 091)	(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**	**161**	**2 775**	**3 044**	**(269)**	**(0)**	**1 902**
Planning and development		**6 414**	**1 902**	**3 653**	**161**	**1 918**	**3 044**	**(1 127)**	**(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	101	311	3 044	(2 733)	(0)	1 902
Regional Planning and Development		5 002	–	–	55	1 530	–	1 530	#DIV/0!	–
Town Planning, Building Regulations and Enforcement, and City Engineer		31	–	–	5	43	–	43	#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**	**40 473**	**411 539**	**667 072**	**(255 533)**	**(0)**	**635 345**
Energy sources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Electricity		–	–	–	–	–	–	–		–
Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
Nonelectric Energy		–	–	–	–	–	–	–		–
Water management		**422 937**	**496 566**	**609 439**	**27 899**	**283 778**	**507 865**	**(224 087)**	**(0)**	**496 566**
Water Treatment		577	–	–	98	996	–	996	#DIV/0!	–
Water Distribution		404 117	496 566	609 439	26 163	266 294	507 865	(241 572)	(0)	496 566
Water Storage		18 243	–	–	1 638	16 489	–	16 489	#DIV/0!	–
Waste water management		**140 112**	**138 779**	**191 048**	**12 574**	**127 761**	**159 207**	**(31 446)**	**(0)**	**138 779**
Public Toilets		–	–	–	–	–	–	–		–
Sewerage		140 009	138 779	191 048	12 556	127 601	159 207	(31 606)	(0)	138 779
Storm Water Management		–	–	–	–	–	–	–		–
Waste Water Treatment		102	–	–	18	160	–	160	#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**	**105 772**	**1 726 064**	**1 888 869**	**(162 805)**	**(0)**	**1 843 038**
Expenditure - Functional										
Municipal governance and administration		**802 641**	**484 742**	**488 057**	**49 685**	**484 945**	**406 714**	**78 230**	**0**	**484 742**
Executive and council		90 981	48 491	48 033	8 318	81 426	40 027	41 399	0	48 491
Mayor and Council		19 991	23 037	22 566	1 874	17 369	18 805	(1 435)	(0)	23 037
Municipal Manager, Town Secretary and Chief Executive		70 990	25 454	25 467	6 444	64 057	21 223	42 834	0	25 454
Finance and administration		711 295	435 527	439 249	41 367	400 300	366 041	34 259	0	435 527
Administrative and Corporate Support		150 965	67 713	67 720	13 198	142 261	56 433	85 828	0	67 713
Asset Management		21 694	36 903	36 903	1 045	16 241	30 753	(14 512)	(0)	36 903
Finance		466 147	291 548	293 607	21 425	181 895	244 673	(62 778)	(0)	291 548
Fleet Management		49 902	19 648	19 648	4 601	39 106	16 374	22 733	0	19 648
Human Resources		6 580	8 644	8 644	6	388	7 203	(6 815)	(0)	8 644
Information Technology		14 800	9 200	11 000	1 047	19 380	9 167	10 214	0	9 200
Legal Services		1 028	1 440	1 295	–	517	1 079	(562)	(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	44	312	360	(48)	(0)	432
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		366	724	775	–	3 219	646	2 573	0	724
Governance Function		366	724	775	–	3 219	646	2 573	0	724
Community and public safety		**7 963**	**7 944**	**8 116**	**2 082**	**6 998**	**6 764**	**235**	**0**	**7 944**
Community and social services		**7 824**	**7 338**	**7 732**	**190**	**5 041**	**6 443**	**(1 402)**	**(0)**	**7 338**
Aged Care		35	–	–	–	57	–	57	#DIV/0!	–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		–	313	188	–	–	157	(157)	(0)	313
Child Care Facilities		3	–	–	–	–	–	–		–
Community Halls and Facilities		5	–	–	–	–	–	–		–
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		6 190	5 499	5 499	190	3 456	4 582	(1 126)	(0)	5 499
Education		316	324	480	–	–	400	(400)	(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	1 304	224	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**	**1 892**	**1 957**	**321**	**1 636**	**0**	**605**
Ambulance	–	–	–	–	–	–	–		–
Health Services	139	605	385	1 892	1 957	321	1 636	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**	**2 933**	**33 147**	**32 430**	**717**	**0**	**45 963**
Planning and development	**49 421**	**45 531**	**38 484**	**2 933**	**32 263**	**32 070**	**194**	**0**	**45 531**
Billboards	–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)	16 041	272	1 172	–	10	977	(967)	(0)	272
Central City Improvement District	–	–	53	–	8	44	(37)	(0)	–
Development Facilitation	–	–	–	–	–	–	–		–
Economic Development/Planning	6	2 757	2 757	–	–	2 297	(2 297)	(0)	2 757
Regional Planning and Development	30 196	42 474	34 474	2 757	28 789	28 728	61	0	42 474
Town Planning, Building Regulations and Enforcement, and City Engineer	3 063	–	–	176	3 457	–	3 457	#DIV/0!	–
Project Management Unit	–	–	–	–	–	–	–		–
Provincial Planning	–	–	–	–	–	–	–		–
Support to Local Municipalities	115	28	28	–	–	23	(23)	(0)	28
Road transport	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Public Transport	–	–	–	–	–	–	–		–
Road and Traffic Regulation	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		–
Taxi Ranks	–	–	–	–	–	–	–		–
Environmental protection	**1 522**	**432**	**432**	**–**	**884**	**360**	**524**	**0**	**432**
Biodiversity and Landscape	–	–	–	–	–	–	–		–
Coastal Protection	–	–	–	–	–	–	–		–
Indigenous Forests	–	–	–	–	–	–	–		–
Nature Conservation	–	–	–	–	–	–	–		–
Pollution Control	1 522	432	432	–	884	360	524	0	432
Soil Conservation	–	–	–	–	–	–	–		–
Trading services	**1 044 881**	**373 024**	**348 968**	**89 249**	**891 538**	**290 806**	**600 732**	**0**	**373 024**
Energy sources	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Electricity	–	–	–	–	–	–	–		–
Street Lighting and Signal Systems	–	–	–	–	–	–	–		–
Nonelectric Energy	–	–	–	–	–	–	–		–
Water management	**949 968**	**230 811**	**209 619**	**79 948**	**804 730**	**174 683**	**630 048**	**0**	**230 811**
Water Treatment	32 652	106 828	65 765	2 480	29 098	54 804	(25 706)	(0)	106 828
Water Distribution	771 241	116 765	136 877	66 494	670 861	114 064	556 796	0	116 765
Water Storage	146 074	7 218	6 977	10 975	104 772	5 814	98 957	0	7 218
Waste water management	**94 913**	**142 213**	**139 348**	**9 300**	**86 808**	**116 124**	**(29 316)**	**(0)**	**142 213**
Public Toilets	3 360	231	231	–	1 200	193	1 007	0	231
Sewerage	24 188	74 955	72 039	644	12 158	60 032	(47 875)	(0)	74 955
Storm Water Management	–	–	–	–	–	–	–		–
Waste Water Treatment	67 364	67 027	67 078	8 656	73 450	55 899	17 551	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**	**143 949**	**1 416 629**	**736 714**	**679 914**	**0**	**911 672**
Surplus/ (Deficit) for the year		**(46 605)**	**931 366**	**1 382 585**	**(38 177)**	**309 435**	**1 152 154**	**(842 719)**	**(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) - M10 April

Vote Description	Ref	2025/26	Budget Year 2026/27							
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	65 138	1 311 749	1 218 752	92 997	7.6%	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	161	1 918	3 044	(1 127)	-37.0%	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	27 899	283 778	507 865	(224 087)	-44.1%	496 566
Vote 14 - Waste Water Management		140 112	138 779	191 048	12 574	127 761	159 207	(31 446)	-19.8%	138 779
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1 859 825**	**1 843 038**	**2 266 642**	**105 772**	**1 726 064**	**1 888 869**	**(162 805)**	**-8.6%**	**1 843 038**
Expenditure by Vote	1									
Vote 1 - Executive and Council		90 981	48 491	48 033	8 318	81 426	40 027	41 399	103.4%	48 491
Vote 2 - Finance and Administration		711 295	435 527	439 249	41 367	400 300	366 041	34 259	9.4%	435 527
Vote 3 - Internal Audit		366	724	775	–	3 219	646	2 573	398.4%	724
Vote 4 - Community and Social Services		7 824	7 338	7 732	190	5 041	6 443	(1 402)	-21.8%	7 338
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		139	605	385	1 892	1 957	321	1 636	510.2%	605
Vote 9 - Planning and Development		49 421	45 531	38 484	2 933	32 263	32 070	194	0.6%	45 531
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		1 522	432	432	–	884	360	524	145.4%	432
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		949 968	230 811	209 619	79 948	804 730	174 683	630 048	360.7%	230 811
Vote 14 - Waste Water Management		94 913	142 213	139 348	9 300	86 808	116 124	(29 316)	-25.2%	142 213
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1 906 430**	**911 672**	**884 057**	**143 949**	**1 416 629**	**736 714**	**679 914**	**92.3%**	**911 672**
Surplus/ (Deficit) for the year	2	**(46 605)**	**931 366**	**1 382 585**	**(38 177)**	**309 435**	**1 152 154**	**(842 719)**	**-73.1%**	**931 366**

References

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

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

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April

Vote Description	Ref	2025/26	Budget Year 2026/27							
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**	**65 138**	**1 311 749**	**1 218 752**	92 997	8%	**1 205 791**
2.1 - Administrative and Corporate Support		420 104	493 440	527 479	46 675	374 297	439 566	(65 269)	-15%	493 440
2.2 - Asset Management		672 259	–	–	10	707 357	–	707 357	#DIV/0!	–
2.3 - Finance		196 647	712 351	935 023	18 453	230 095	779 186	(549 091)	-70%	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**	**161**	**1 918**	**3 044**	(1 127)	-37%	**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	101	311	3 044	(2 733)	-90%	1 902
9.6 - Regional Planning and Development	5 002	–	–	55	1 530	–	1 530	#DIV/0!	–
9.7 - Town Planning, Building Regulations and Enforcemen	31	–	–	5	43	–	43	#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**	**27 899**	**283 778**	**507 865**	(224 087)	-44%	**496 566**
13.1 - Water Treatment	577	–	–	98	996	–	996	#DIV/0!	–
13.2 - Water Distribution	404 117	496 566	609 439	26 163	266 294	507 865	(241 572)	-48%	496 566
13.3 - Water Storage	18 243	–	–	1 638	16 489	–	16 489	#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**	**12 574**	**127 761**	**159 207**	(31 446)	-20%	**138 779**
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		140 009	138 779	191 048	12 556	127 601	159 207	(31 606)	-20%	138 779
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		102	–	–	18	160	–	160	#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**	**105 772**	**1 726 064**	**1 888 869**	(162 805)	-9%	**1 843 038**
Expenditure by Vote	1							–		
Vote 1 - Executive and Council		**90 981**	**48 491**	**48 033**	**8 318**	**81 426**	**40 027**	41 399	103%	**48 491**
1.1 - Mayor and Council		19 991	23 037	22 566	1 874	17 369	18 805	(1 435)	-8%	23 037
1.2 - Municipal Manager, Town Secretary and Chief Executi		70 990	25 454	25 467	6 444	64 057	21 223	42 834	202%	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**	**41 367**	**400 300**	**366 041**	34 259	9%	**435 527**
2.1 - Administrative and Corporate Support		150 965	67 713	67 720	13 198	142 261	56 433	85 828	152%	67 713
2.2 - Asset Management		21 694	36 903	36 903	1 045	16 241	30 753	(14 512)	-47%	36 903
2.3 - Finance		466 147	291 548	293 607	21 425	181 895	244 673	(62 778)	-26%	291 548
2.4 - Fleet Management		49 902	19 648	19 648	4 601	39 106	16 374	22 733	139%	19 648
2.5 - Human Resources		6 580	8 644	8 644	6	388	7 203	(6 815)	-95%	8 644
2.6 - Information Technology		14 800	9 200	11 000	1 047	19 380	9 167	10 214	111%	9 200
2.7 - Legal Services		1 028	1 440	1 295	–	517	1 079	(562)	-52%	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	44	312	360	(48)	-13%	432
Vote 3 - Internal Audit		**366**	**724**	**775**	**–**	**3 219**	**646**	2 573	398%	**724**
3.1 - Governance Function		366	724	775	–	3 219	646	2 573	398%	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**	**190**	**5 041**	**6 443**	(1 402)	-22%	**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	–	–	157	(157)	-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	1 304	224	17%	1 202
4.9 - Disaster Management		6 190	5 499	5 499	190	3 456	4 582	(1 126)	-25%	5 499
4.10 - Education		316	324	480	–	–	400	(400)	-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**	**1 892**	**1 957**	**321**	1 636	510%	**605**
8.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.2 - Health Services	139	605	385	1 892	1 957	321	1 636	510%	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**	**2 933**	**32 263**	**32 070**	194	1%	**45 531**
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	16 041	272	1 172	–	10	977	(967)	-99%	272
9.3 - Central City Improvement District	–	–	53	–	8	44	(37)	-82%	–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	6	2 757	2 757	–	–	2 297	(2 297)	-100%	2 757
9.6 - Regional Planning and Development	30 196	42 474	34 474	2 757	28 789	28 728	61	0%	42 474
9.7 - Town Planning, Building Regulations and Enforcement	3 063	–	–	176	3 457	–	3 457	#DIV/0!	–
9.8 - Project Management Unit	–	–	–	–	–	–	–		–
9.9 - Provincial Planning	–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities	115	28	28	–	–	23	(23)	-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**	**360**	524	145%	**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	360	524	145%	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**	**79 948**	**804 730**	**174 683**	630 048	361%	**230 811**

13.1 - Water Treatment		32 652	106 828	65 765	2 480	29 098	54 804	(25 706)	-47%	106 828
13.2 - Water Distribution		771 241	116 765	136 877	66 494	670 861	114 064	556 796	488%	116 765
13.3 - Water Storage		146 074	7 218	6 977	10 975	104 772	5 814	98 957	1702%	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**	**9 300**	**86 808**	**116 124**	(29 316)	-25%	**142 213**
14.1 - Public Toilets		3 360	231	231	–	1 200	193	1 007	522%	231
14.2 - Sewerage		24 188	74 955	72 039	644	12 158	60 032	(47 875)	-80%	74 955
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		67 364	67 027	67 078	8 656	73 450	55 899	17 551	31%	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**	**143 949**	**1 416 629**	**736 714**	**679 914**	**0**	**911 672**
Surplus/ (Deficit) for the year	2	**(46 605)**	**931 366**	**1 382 585**	**(38 177)**	**309 435**	**1 152 154**	**(842 719)**	**(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) - M10 April

Description	Ref	2025/26	Budget Year 2026/27							
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	36 676	376 324	502 773	(126 449)	-25%	496 566
Service charges - Waste Water Management		141 903	138 779	191 048	12 739	133 479	159 207	(25 728)	-16%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		6 562	3 114	5 335	254	2 197	4 446	(2 249)	-51%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	91 455	8 421	77 411	76 212	1 199	2%	83 863
Interest from Current and Non Current Assets		10 055	13 607	10 055	627	5 483	8 379	(2 896)	-35%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	3 653	101	1 969	3 044	(1 076)	-35%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	223 040	2 829	61 787	185 867	(124 080)	-67%	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	472	712 591	607 811	104 780	17%	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**	**62 120**	**1 371 240**	**1 547 739**	**(176 499)**	**-11%**	**1 469 793**
Expenditure By Type										
Employee related costs		586 399	313 024	312 672	53 181	541 114	260 560	280 554	108%	313 024
Remuneration of councillors		13 234	14 996	13 476	1 104	11 094	11 230	(136)	-1%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	56 177	21 429	220 348	46 815	173 533	371%	76 177
Debt impairment		288 866	28 424	28 424	2 369	23 687	23 687	–		28 424
Depreciation and amortisation		237 913	240 934	240 934	19 722	198 134	200 779	(2 645)	-1%	240 934
Interest		48 440	5 304	5 356	5 707	38 111	4 463	33 648	754%	5 304
Contracted services		191 228	126 582	127 777	15 129	154 377	106 481	47 896	45%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	–	–		8 000
Irrecoverable debts written off		9 016	4 732	5 920	4 080	12 413	4 934	7 480	152%	4 732
Operational costs		274 207	93 497	93 320	21 228	217 352	77 767	139 586	179%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	–	0	–	0		–
Total Expenditure		**1 906 430**	**911 672**	**884 057**	**143 949**	**1 416 629**	**736 714**	**679 914**	**92%**	**911 672**
Surplus/(Deficit)		**(454 137)**	**558 122**	**973 230**	**(81 829)**	**(45 389)**	**811 025**	**(856 414)**	**(0)**	**558 122**
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	409 356	43 652	354 824	341 130	13 694	0	373 245
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(46 605)**	**931 366**	**1 382 585**	**(38 177)**	**309 435**	**1 152 154**			**931 366**
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		**(46 605)**	**931 366**	**1 382 585**	**(38 177)**	**309 435**	**1 152 154**			**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**	**(38 177)**	**309 435**	**1 152 154**			**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**	**(38 177)**	**309 435**	**1 152 154**			**931 366**

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including cap	**1 859 825**	**1 843 038**	**2 266 642**	**105 772**	**1 726 064**	**1 888 869**			**1 843 038**

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2025/26	Budget Year 2026/27							
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	–	–	–	1 593	–	1 593		–
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	10 343	133 528	162 432	(28 904)	-18%	181 289
Vote 14 - Waste Water Management		78 766	191 955	214 437	32 290	197 973	178 698	19 275	11%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	409 356	42 633	333 094	341 130	**(8 036)**	**-2%**	373 245
Total Capital Expenditure		**363 991**	**373 245**	**409 356**	**42 633**	**333 094**	**341 130**	**(8 036)**	**-2%**	**373 245**
Capital Expenditure - Functional Classification										
Governance and administration		**7 589**	**–**	**–**	**–**	**1 593**	**–**	1 593		**–**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	–	1 593	–	1 593		–
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**	**42 633**	**331 501**	**341 130**	(9 629)	-3%	**373 245**
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	194 918	10 343	133 528	162 432	(28 904)	-18%	181 289
Waste water management		78 766	191 955	214 437	32 290	197 973	178 698	19 275	11%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**363 991**	**373 245**	**409 356**	**42 633**	**333 094**	**341 130**	**(8 036)**	**-2%**	**373 245**
Funded by:										
National Government		164 047	373 245	409 356	42 633	331 501	341 130	(9 629)	-3%	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**	**42 633**	**331 501**	**341 130**	**(9 629)**	**-3%**	**373 245**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		199 945	–	–	–	1 593	–	1 593		–
Total Capital Funding		**363 991**	**373 245**	**409 356**	**42 633**	**333 094**	**341 130**	**(8 036)**	**-2%**	**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 - M10 April

Vote Description	Ref	2025/26	Budget Year 2026/27							
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**	–	–	–	**1 593**	–	1 593	#DIV/0!	–
2.1 - Administrative and Corporate Support		1 512	–	–	–	888	–	888	#DIV/0!	–
2.2 - Asset Management		2 219	–	–	–	–	–	–		–
2.3 - Finance		2 297	–	–	–	–	–	–		–
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**	**10 343**	**133 528**	**162 432**	(28 904)	-18%	**181 289**
13.1 - Water Treatment	179 400	118 507	76 324	605	52 594	63 603	(11 010)	-17%	118 507
13.2 - Water Distribution	107 728	62 782	118 594	9 738	80 934	98 828	(17 895)	-18%	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**	**32 290**	**197 973**	**178 698**	19 275	11%	**191 955**
14.1 - Public Toilets	–	–	–	–	–	–	–		–
14.2 - Sewerage	(38 686)	87 640	113 466	15 693	89 432	94 555	(5 123)	-5%	87 640
14.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment	117 453	104 315	100 972	16 597	108 541	84 143	24 398	29%	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**	**42 633**	**333 094**	**341 130**	**(8 036)**	**(0)**	**373 245**
Total Capital Expenditure	**363 991**	**373 245**	**409 356**	**42 633**	**333 094**	**341 130**	**(8 036)**	**(0)**	**373 245**

References

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

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2025/26	Budget Year 2026/27			
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	52 165	579 168
Trade and other receivables from exchange transactions		144 847	527 080	416 054	350 049	527 080
Receivables from non-exchange transactions		13 419	9 470	–	30 439	9 470
Current portion of non-current receivables		2 437	66	–	2 285	66
Inventory		11 617	46 242	33 217	13 604	46 242
VAT		132 678	902	105 545	143 509	902
Other current assets		409	–	–	180	–
Total current assets		**312 965**	**1 162 928**	**1 382 168**	**592 232**	**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	3 956 304	3 794 465
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 028	4 258	(110)	2 585	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**	**3 990 124**	**3 840 285**
TOTAL ASSETS		**4 154 830**	**5 003 213**	**4 956 306**	**4 582 356**	**5 003 213**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		54 366	(5 231)	–	54 907	(5 231)
Consumer deposits		23 274	–	–	24 120	–
Trade and other payables from exchange transactions		1 184 395	470 115	800	1 149 607	470 115
Trade and other payables from non-exchange transactions		1 921	2 111	–	120 293	2 111
Provision		114 097	(6 954)	–	119 959	(6 954)
VAT		256 508	96 443	153 961	286 646	96 443
Other current liabilities		–	–	–	–	–
Total current liabilities		**1 634 561**	**556 485**	**154 761**	**1 755 531**	**556 485**
Non current liabilities						
Financial liabilities		27 562	148 958	–	24 683	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**	**–**	**46 592**	**194 333**
TOTAL LIABILITIES		**1 684 033**	**750 817**	**154 761**	**1 802 123**	**750 817**
NET ASSETS	2	**2 470 798**	**4 252 396**	**4 801 545**	**2 780 233**	**4 252 396**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 470 798	4 252 396	4 801 545	2 780 233	4 252 396
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 470 798**	**4 252 396**	**4 801 545**	**2 780 233**	**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 - M10 April

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	448 560	562 813	–	–	571 102	(571 102)	-100%	448 560
Other revenue		6 964	5 165	4 201	3 083	63 635	3 501	60 134	1718%	5 165
Transfers and Subsidies - Operational		758 936	729 373	729 373	–	235 479	607 811	(372 332)	-61%	729 373
Transfers and Subsidies - Capital		(206 175)	373 245	409 356	141 000	235 000	341 130	(106 130)	-31%	373 245
Interest		–	13 607	10 055	–	–	8 379	(8 379)	-100%	13 607
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(3 652 197)	(656 721)	(665 850)	(23 284)	13 831 563	(532 415)	########	2698%	(656 721)
Interest		–	(5 356)	(5 356)	–	(2)	(4 463)	(4 461)	100%	(5 356)
Transfers and Subsidies		–	(8 000)	–	–	–	–	–		(8 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(3 092 472)**	**899 872**	**1 044 593**	**120 799**	**14 365 674**	**995 045**	**########**	**-1344%**	**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)	(44 317)	(9 338 874)	(392 299)	8 946 575	-2281%	(429 231)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**8 986 683**	**(429 231)**	**(470 759)**	**(44 317)**	**(9 338 874)**	**(392 299)**	**8 946 575**	**-2281%**	**(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		**5 894 212**	**465 410**	**573 834**	**76 482**	**5 026 800**	**602 746**			**–**
Cash/cash equivalents at beginning:		299 614	14 911	–	(0)	299 626	14 911			299 626
Cash/cash equivalents at month/year end:		6 193 826	480 320	573 834	76 482	5 326 426	617 656			–

References

1. Material variances to be explained in Table SC1

DC21 Ugu - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue**			
	Service charges - Electricity	–		
	Service charges - Water	(3 706)	The variance is due to the efforts by management to increase the cr	The Revenue is expected to increase during the cause of the year
	Service charges - Waste Water Management	(975)	The variance is due to the efforts by management to increase the cr	The Revenue is expected to increase during the cause of the year
	Service charges - Waste management	–		
	Sale of Goods and Rendering of Services	(119)	This revenue source is ad-hoc in nature and speaks to the sale of te	The variance signals that such sales were slower than anticipated a
	Agency services	–		
	Interest	–		
	Interest earned from Receivables	1 199		
	Interest from Current and Non Current Assets	(974)	The variance is owing to a decrease in investment deposits and an increase in withdrawals leading to lower interest earned than anticipa	
	Dividends	–		
	Rent on Land	–		
	Rental from Fixed Assets	(1 076)	The variance arises from the billing of Base Telecommunication Sta	These timing variances are temporary in nature and are expected to
	Licence and permits	–		
	Special rating levies	–		
	Operational Revenue	3 541	The revenue source is performing lower than anticipated due to less	The performance thereof is expected to improve during the course o
	Non-Exchange Revenue	–		
	Property rates	–		
	Surcharges and Taxes	–		
	Fines, penalties and forfeits	–		
	Licence and permits	–		
	Transfers and subsidies - Operational	105 129	The final tranche of the Equitable Share and Other Operational Grants was received in March 2026. These funds are earmarked for utilis	
2	**Expenditure By Type**			
	Employee related costs	(19 045)	budgeting for Employee related costs; this adjustment was	containment measures, including stricter control over overtime,
	Remuneration of councillors	(136)	indicates effective cost management in this category.	
	Bulk purchases - electricity	–		
	Inventory consumed	173 533	water purchases and the increase in UMngeni Uthukela Water	management and revenue enhancement initiatives aimed at
	Debt impairment	19 167	items during the Adjustments Budget process to ensure	
	Depreciation and amortisation	190 688	of assets, which resulted in slightly lower depreciation being	depreciation expenditure is expected to gradually align with the
	Interest	33 604	then led to interest being charged on overdue creditors accounts	
	Contracted services	48 891	areas such as security services. Increased needs in this area have	level requirements and contract allocations, while also
	Transfers and subsidies	–		
	Irrecoverable debts written off	7 480	amnesty program where customers are encouraged to pay a	expenditure control measures, enhance monitoring of operational
	Operational costs	139 438	than anticipated, these expenditure line items include electricity	expenditure control measures, enhance monitoring of operational
	Losses on Disposal of Assets	–		
	Other Losses			
3	**Capital Expenditure**			
	Finance and administration	1 570		
	Water management	(23 812)	of the financial year.	be 100% spent at the end of the Financial year
	Waste water management	19 275	a favorable spending parterns	
4	**Financial Position**			
	Total current assets	592 232	revenue collection performance, high debtor impairment	critical payments, optimise available cash resources, and maintain
	Total non current assets	3 990 124		
	Total current liabilities	1 790 894	flow management and enforce strict creditor payment plans to	payment plans to gradually reduce outstanding obligations and
	Total non current liabilities	46 592		
5				
6	**Measureable performance**			
	NET CASH FROM/(USED) OPERATING ACTIVITIES			
	NET CASH FROM/(USED) INVESTING ACTIVITIES			
	NET CASH FROM/(USED) FINANCING ACTIVITIES			
	Cash/cash equivalents at month/year end:			
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 - M10 April

Description of financial indicator	Basis of calculation	Ref	2025/26 Audited Outcome	Budget Year 2026/27 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%	2.7%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		52.2%	15.6%	0.0%	49.3%	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%	33.7%	209.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.5%	104.1%	534.6%	3.0%	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%	39.5%	21.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4.2%	4.0%	3.2%	3.9%	4.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.7%	16.8%	13.3%	2.8%	1.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

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

2. Material variances to be explained.

Calculations		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Financial liabilities		27 562	148 958		24 683	
Total Assets		4 154 830	5 003 213	4 956 306	4 582 356	5 003 213
Employee related costs		586 399	313 024	312 672	541 114	313 024
Repairs & Maintenance		61 080	58 696	58 835	53 064	58 696
Interest (finance charges)		48 440	5 304	5 356	38 111	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	1 416 629	911 672
Total Capital Expenditure		363 991	373 245	409 356	42 633	333 094
Borrowed funding for capital						
Debt		1 290 153	661 329	800	1 371 399	661 329
Equity		2 470 798	4 252 396	4 801 545	2 780 233	4 252 396
Reserves and funds						
Borrowing		27 562	148 958		24 683	148 958
Current assets		312 965	1 162 928	1 382 168	592 232	1 162 928
Current liabilities		1 634 561	556 485	154 761	1 755 531	556 485
Monetary assets		7 559	579 168	827 353	52 165	579 168
Total Revenue (excluding capital transfers and contributions)		1 452 293	1 469 793	1 857 287	1 371 240	1 469 793
Transfers and subsidies - Operational		693 660				
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	409 356	354 824	373 245
Debt service payments			8 376	10 055	(2)	(10 586)
Outstanding debtors (receivables)		160 833				
Annual services revenue		653 085	635 345	794 376	49 416	509 802
Cash + investments	Including LT investments	7 559	579 168	827 353	52 165	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 - M10 April

Description	NT Code	Budget Year 2026/27											
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	46 686	34 388	47 068	29 389	33 145	30 616	188 298	1 246 779	1 656 368	1 528 226	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	11 107	6 109	6 172	4 253	4 605	4 171	23 546	149 261	209 224	185 837	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	(0)	–	–	(0)	1 767	1 766	1 766	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 502)	(1 256)	(952)	(625)	(494)	(1 070)	5 827	2 950	2 879	6 589	–	–
Total By Income Source	**2000**	**56 291**	**39 241**	**52 288**	**33 017**	**37 256**	**33 717**	**217 671**	**1 400 757**	**1 870 238**	**1 722 418**	**–**	**–**
2025/26 - totals only										–	**–**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 075	2 667	3 007	368	1 426	404	5 606	18 758	36 311	26 563	–	–
Commercial	2300	14 070	6 880	7 687	4 600	4 805	4 939	34 068	175 550	252 600	223 963	–	–
Households	2400	38 183	29 711	41 628	28 042	31 046	28 435	177 995	1 206 327	1 581 367	1 471 845	–	–
Other	2500	(37)	(17)	(34)	7	(20)	(61)	2	121	(41)	47	–	–
Total By Customer Group	**2600**	**56 291**	**39 241**	**52 288**	**33 017**	**37 256**	**33 717**	**217 671**	**1 400 757**	**1 870 238**	**1 722 418**	**–**	**–**

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 - M10 April

Description R thousands	NT Code	Budget Year 2026/27 0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Prior year totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	**–**	–
Bulk Water	0200	56 223	–	50 563	25 593	–	553	167 291	529 658	**829 881**	829 881
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	0700	31 293	13 271	8 108	12 468	4 548	6 885	29 303	139 439	**245 315**	245 315
Auditor General	0800	707	220	3 018	–	–	–	41	45	**4 032**	4 032
Other	0900	1 524	781	162	–	3 346	1 909	19 257	49 075	**76 054**	76 054
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	**–**	–
Total By Customer Type	**1000**	**89 747**	**14 272**	**61 852**	**38 061**	**7 893**	**9 348**	**215 893**	**718 216**	**1 155 282**	1 155 282

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 - M10 April

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	####									–					–
										–					–
FNB CALL	####									178			1		178
										1	1			1	1
NEDBANK	####									–					–
										–					–
STANDARD BANK MIG CALL	05324-041									107			58		165
										58	58			1	1
STANDARD BANK	05324-045									15 000					15 000
										58					58
ABSA CALL	43 + 2081187889									44 273			10 045		54 317
										45	45			54	54
STANDARD BANK CALL	05324-042									44 957		47 962	3 064		59
										64	64			57	57
ABSA INVEST	####									–					–
STANDARD BANK	05324-051														
GENERAL ACCOUNT	####														
															–
															–
															–
															–
Municipality sub-total										**104 740**		**47 962**	**13 168**		**69 891**
Entities															
															–
															–
															–
															–
															–
															–
															–
Entities sub-total										–		–	–		–
TOTAL INVESTMENTS AND INTEREST	2									**104 740**		**47 962**	**13 168**		**69 891**

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 - M10 April

Description R thousands	Ref	2025/26 Audited Outcome	Budget Year 2026/27 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**	**–**	**–**	**744 055**	**607 811**	**(11 864)**	**-2.0%**	**726 151**
EPWP Incentive	–	3 606	–	–	–	3 222	2 685	537	20.0%	–
Finance Management	–	1 950	2 000	–	–	2 000	1 667			2 000
Local Government Equitable Share	–	–	706 648	–	–	706 648	588 873			706 648
Municipal Disaster Recovery Grant	–	–	–	–	–	30 000	–			–
Municipal Drought Relief	–	10 695	–	–	–	–	–			–
Municipal Infrastructure Grant	–	–	14 381	–	–	–	11 984	(11 984)	-100.0%	14 381
Rural Road Asset Management Systems Grant	–	11 941	3 122	–	–	2 185	2 602	(417)	-16.0%	3 122
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		**(11 680)**	**–**	**–**	**–**	**(1 051)**	**–**	**(1 051)**	**#DIV/0!**	**–**
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipts	–	(4 700)	–	–	–	–	–	–		–
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant descri	–	(6 980)	–	–	–	(1 051)	–			–
								–		
	4							–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		**1 200**	**–**	**–**	**–**	**–**	**–**	–		**–**
KwaZulu-Natal_DC 21 - Ugu_Capacity Building and Other_Specify (Ad	–	**1 200**	**–**	**–**	**–**	**–**	**–**	–		**–**
								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	**17 712**	**726 151**	**–**	**–**	**743 004**	**607 811**	**(12 915)**	**-2.1%**	**726 151**
Capital Transfers and Grants										
National Government:		427 134	376 467	–	–	441 682	341 130	16 667	**4.9%**	376 467
Water Services Infrastructure Grant	–	135 900	100 000	–	–	100 000	83 333	16 667	20.0%	100 000
Municipal Infrastructure Grant (MIG)	–	278 458	273 245	–	–	335 571	227 704			273 245
Municipal Disaster Recovery Grant	–	–	–	–	–	–	25 000			–
Integrated National Electrification Programme Grant	–	–	3 222	–	–	–	–			3 222
Regional Bulk Infrastructure	–	12 776	–	–	–	6 111	5 092			–
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		**43 685**	**–**	**–**	**–**	**–**	**–**	–		**–**
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	–	**28 300**	**–**	**–**	**–**	**–**	**–**	–		**–**
KwaZulu-Natal_Capacity Building and Other_Capacity Building and Ot	–	**15 385**	**–**	**–**	**–**	**–**	**–**			**–**
								–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
[insert description]								–		
								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	**470 819**	**376 467**	**–**	**–**	**441 682**	**341 130**	**16 667**	**4.9%**	**376 467**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	488 531	1 102 618	–	–	1 184 686	948 941	3 752	0.4%	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 - M10 April

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**290 736**	**19 503**	**–**	**37 718**	**277 922**	**18 938**	**258 984**	**1367.6%**	**19 503**
Expanded Public Works Programme Integrated Grant	_	3 606	–	–	425	2 496	2 685	(189)	-7.1%	–
Local Government Financial Management Grant	_	1 950	2 000	–	45	1 126	1 667	(540)	-32.4%	2 000
Municipal Disaster Recovery Grant	_	–	–	–	1 884	1 884	–	1 884	#DIV/0!	–
Municipal Disaster Relief Grant	_	10 695	–	–	–	–	–	–		–
Municipal Infrastructure Grant	_	270 958	14 381	–	35 362	271 133	11 984	259 149	2162.4%	14 381
Rural Road Asset Management Systems Grant	_	3 527	3 122	–	2	1 283	2 602	(1 319)	-50.7%	3 122
Other transfers and grants [insert description]								–		
Provincial Government:		**6 073**	**–**	**–**	**–**	**198**	**–**	**198**	**#DIV/0!**	**–**
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipts								–		
KwaZulu-Natal	_	6 073	–	–	–	198	–	198	#DIV/0!	–
								–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		**8**	**–**	**–**	**–**	**841**	**–**	841	#DIV/0!	**–**
KwaZulu-Natal-DC 21 - Ugu-Capacity Building and Other	_	**8**	**–**	**–**	**–**	**841**	**–**	841	#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**	**–**	**37 718**	**278 960**	**18 938**	**260 023**	**1373.0%**	**19 503**
Capital expenditure of Transfers and Grants										
National Government:		148 676	376 467	–	6 406	81 807	341 130	(259 323)	**-76.0%**	376 467
Integrated National Electrification Programme Grant	_	–	3 222	–	–	–	–	–		3 222
Municipal Disaster Recovery Grant	_	–	–	–	–	–	25 000	(25 000)	-100.0%	–
Municipal Infrastructure Grant	_	–	273 245	–	–	–	227 704	(227 704)	-100.0%	273 245
Regional Bulk Infrastructure Grant	_	12 776	–	–	–	6 111	5 092	1 018	20.0%	–
Water Services Infrastructure Grant	_	135 900	100 000	–	6 406	75 696	83 333	(7 637)	-9.2%	100 000
Other capital transfers [insert description]								–		
Provincial Government:		**47 685**	**–**	**–**	**–**	**–**	**–**	–		**–**
KwaZulu-Natal	_	**47 685**	**–**	**–**	**–**	**–**	**–**	–		**–**
								–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
								–		
								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
								–		
								–		
Total capital expenditure of Transfers and Grants		**196 361**	**376 467**	**–**	**6 406**	**81 807**	**341 130**	**(259 323)**	**-76.0%**	**376 467**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**493 177**	**395 970**	**–**	**44 124**	**360 767**	**360 067**	**700**	**0.2%**	**395 970**

References

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration R thousands	Ref	2025/26 Audited Outcome	Budget Year 2026/27 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	825	8 329	8 190	138	2%	11 349
Pension and UIF Contributions		–	338	338	–	–	282	(282)	-100%	338
Medical Aid Contributions		–	125	125	–	–	104	(104)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	381	7	49	318	(268)	-85%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	2 803	272	2 716	2 336	380	16%	2 803
Sub Total - Councillors		**13 234**	**14 996**	**13 476**	**1 104**	**11 094**	**11 230**	**(136)**	**-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	–	–	3 890	(3 890)	-100%	4 668
Pension and UIF Contributions		–	131	131	–	–	109	(109)	-100%	131
Medical Aid Contributions		–	14	14	–	–	12	(12)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	669	–	–	557	(557)	-100%	669
Cellphone Allowance		–	165	165	–	–	138	(138)	-100%	165
Housing Allowances		–	129	129	–	–	107	(107)	-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**	**–**	**–**	**4 813**	**(4 813)**	**-100%**	**5 776**
% increase	4		**#DIV/0!**	**#DIV/0!**						**#DIV/0!**
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	150 998	34 537	336 384	125 832	210 552	167%	151 350
Pension and UIF Contributions		63 343	49 347	49 347	5 800	57 092	41 122	15 969	39%	49 347
Medical Aid Contributions		25 451	18 805	18 805	2 722	24 165	15 671	8 494	54%	18 805
Overtime		62 340	8 375	8 375	4 987	48 876	6 979	41 897	600%	8 375
Performance Bonus		30 431	9 173	9 173	26	29 318	7 644	21 674	284%	9 173
Motor Vehicle Allowance		15 152	10 532	10 532	1 448	14 173	8 776	5 396	61%	10 532
Cellphone Allowance		3 481	3 479	3 479	308	3 011	2 899	112	4%	3 479
Housing Allowances		1 512	2 127	2 127	146	1 462	1 773	(311)	-18%	2 127
Other benefits and allowances		14 219	36 936	36 936	1 308	11 231	30 780	(19 549)	-64%	36 936
Payments in lieu of leave		7 788	7 450	7 450	957	7 513	6 208	1 305	21%	7 450
Long service awards		5 423	2 641	2 641	526	3 657	2 201	1 457	66%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	7 034	415	4 233	5 862	(1 629)	-28%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**586 399**	**307 248**	**306 896**	**53 181**	**541 114**	**255 747**	**285 367**	**112%**	**307 248**
% increase	4		**-47.6%**	**-47.7%**						**-47.6%**
Total Parent Municipality		**599 634**	**328 020**	**326 148**	**54 285**	**552 207**	**271 790**	**280 417**	**103%**	**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**	**54 285**	**552 207**	**271 790**	**280 417**	**103%**	**328 020**
% increase	4		**-45.3%**	**-45.6%**						**-45.3%**
TOTAL MANAGERS AND STAFF		**586 399**	**313 024**	**312 672**	**53 181**	**541 114**	**260 560**	**280 554**	**108%**	**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 - M10 April

Description	Ref	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water revenue		–	–	–	–	–	–	–	–	–	–	–	351 206	351 206	383 434	402 513
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	97 353	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)	391	3 083	–	(60 657)	2 978	3 112	3 189
Cash Receipts by Source		**228 644**	**5 600**	**2 421**	**56 954**	**1 075**	**1 118**	**(84)**	**(88)**	**391**	**3 083**	**–**	**881 797**	**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		**228 644**	**5 600**	**2 421**	**56 954**	**1 075**	**1 118**	**(84)**	**(88)**	**391**	**3 083**	**–**	**1 255 041**	**1 569 949**	**1 672 979**	**1 753 012**
Cash Payments by Type													–			
Employee related costs		21 909	(139)	(1 429)	1 568	–	–	–	–	–	–	–	291 115	313 024	329 614	342 139
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	14 996	14 996	15 671	16 063
Interest		–	–	–	–	–	–	–	–	(2)	–	–	5 358	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		(3 862 464)	(50 942)	(54 705)	(72 940)	(45 937)	(252 333)	(9 498)	(22 197)	(99 653)	(67 648)	(6 487)	4 660 910	116 106	121 331	124 364
Cash Payments by Type		**(3 840 555)**	**(51 081)**	**(56 134)**	**(71 371)**	**(45 937)**	**(252 333)**	**(9 498)**	**(22 197)**	**(99 655)**	**(67 648)**	**(6 487)**	**5 622 205**	**1 099 308**	**1 171 601**	**1 216 201**
Other Cash Flows/Payments by Type																
Capital assets		(602 959)	–	–	–	–	–	–	–	–	–	–	1 032 190	429 231	(469 294)	(492 182)
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	(5 231)	(5 231)	5 231	5 231
Other Cash Flows/Payments		(283)	–	–	–	–	–	–	–	–	–	–	283	–	–	–
Total Cash Payments by Type		**(4 443 796)**	**(51 081)**	**(56 134)**	**(71 371)**	**(45 937)**	**(252 333)**	**(9 498)**	**(22 197)**	**(99 655)**	**(67 648)**	**(6 487)**	**6 649 448**	**1 523 309**	**707 538**	**729 250**
NET INCREASE/(DECREASE) IN CASH HELD		**(4 215 153)**	**(45 481)**	**(53 713)**	**(14 417)**	**(44 863)**	**(251 215)**	**(9 582)**	**(22 285)**	**(99 263)**	**(64 566)**	**(6 487)**	**(5 394 406)**	**46 640**	**965 442**	**1 023 762**
Cash/cash equivalents at the month/year beginning:		299 614	(3 915 539)	(3 961 020)	(4 014 733)	(4 029 150)	(4 074 013)	(4 325 228)	(4 334 810)	(4 357 095)	(4 456 358)	(4 520 924)	(4 527 411)	299 614	346 253	1 311 695
Cash/cash equivalents at the month/year end:		(3 915 539)	(3 961 020)	(4 014 733)	(4 029 150)	(4 074 013)	(4 325 228)	(4 334 810)	(4 357 095)	(4 456 358)	(4 520 924)	(4 527 411)	(9 921 817)	346 253	1 311 695	2 335 457

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 - M10 April

Description	Ref	2025/26	Budget Year 2026/27							
		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 - M10 April

Description	Ref	2025/26	Budget Year 2026/27							
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 - M10 April

Month R thousands	2025/26 Audited Outcome	Budget Year 2026/27 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	9 056 717	9 056 717	34 113	(9 022 604)	-26449.2%	2426%
August	748 890	31 104	34 113	28 778	9 085 495	68 226	(9 017 269)	-13216.8%	2434%
September	748 890	31 104	34 113	30 269	9 115 763	102 339	(9 013 424)	-8807.4%	2442%
October	748 890	31 104	34 113	54 694	9 170 457	136 452	(9 034 005)	-6620.7%	2457%
November	748 890	31 104	34 113	22 315	9 192 772	170 565	(9 022 207)	-5289.6%	2463%
December	748 890	31 104	34 113	71 970	9 264 742	204 678	(9 060 065)	-4426.5%	2482%
January	748 890	31 104	34 113	2 182	9 266 924	238 791	(9 028 134)	-3780.8%	2483%
February	748 890	31 104	34 113	13 780	9 280 704	272 904	(9 007 801)	-3300.7%	2486%
March	748 890	31 104	34 113	13 853	9 294 557	307 017	(8 987 540)	-2927.4%	2490%
April	748 890	31 104	34 113	44 317	9 338 874	341 130	(8 997 745)	-2637.6%	0
May	748 890	31 104	34 113	3 136	9 342 010	375 243	(8 966 767)	-2389.6%	0
June	748 890	31 104	34 113	–		409 356	–		
Total Capital expenditure	**8 986 683**	**373 245**	**409 356**	**9 342 010**					

DC21 Ugu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

Description	Ref	2025/26	Budget Year 2026/27							
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	24 579	666 252	218 009	(448 243)	-205.6%	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	8 886	178 543	109 183	(69 361)	-63.5%	93 006
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		(121 779)	–	–	–	(121 779)	–	121 779	#DIV/0!	–
Reservoirs		1 000	–	–	–	1 000	–	(1 000)	#DIV/0!	–
Pump Stations		2 250	–	–	–	2 250	–	(2 250)	#DIV/0!	–
Water Treatment Works		152 470	93 006	101 019	7 248	249 227	84 183	(165 044)	-196.1%	93 006
Bulk Mains		2 263	–	–	–	2 263	–	(2 263)	#DIV/0!	–
Distribution		43 945	–	30 000	1 638	45 583	25 000	(20 583)	-82.3%	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		298 805	143 698	130 592	15 693	483 419	108 827	(374 592)	-344.2%	143 698
Pump Station		11 351	28 917	10 882	491	16 224	9 069	(7 155)	-78.9%	28 917
Reticulation		130 285	73 820	75 698	5 571	171 949	63 082	(108 867)	-172.6%	73 820
Waste Water Treatment Works		157 029	40 961	44 011	9 631	295 107	36 676	(258 430)	-704.6%	40 961
Outfall Sewers		140	–	–	–	140	–	(140)	#DIV/0!	–
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	–	–	–	4 290	–	(4 290)	#DIV/0!	–
Data Centres		4 290	–	–	–	4 290	–	(4 290)	#DIV/0!	–
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)	–	–	–	(19 275)	–	19 275	#DIV/0!	–
Operational Buildings		(19 419)	–	–	–	(19 419)	–	19 419	#DIV/0!	–
Municipal Offices		(19 419)	–	–	–	(19 419)	–	19 419	#DIV/0!	–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		144	–	–	–	144	–	(144)	#DIV/0!	–
Staff Housing		144	–	–	–	144	–	(144)	#DIV/0!	–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		9 838	–	–	–	9 838	–	(9 838)	#DIV/0!	–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		9 838	–	–	–	9 838	–	(9 838)	#DIV/0!	–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		9 838	–	–	–	9 838	–	(9 838)	#DIV/0!	–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		10 872	–	–	–	11 727	–	(11 727)	#DIV/0!	–
Computer Equipment		10 872	–	–	–	11 727	–	(11 727)	#DIV/0!	–
Furniture and Office Equipment		7 110	–	–	(23)	7 975	–	(7 975)	#DIV/0!	–
Furniture and Office Equipment		7 110	–	–	(23)	7 975	–	(7 975)	#DIV/0!	–
Machinery and Equipment		847 746	–	–	–	645 499	–	(645 499)	#DIV/0!	–
Machinery and Equipment		847 746	–	–	–	645 499	–	(645 499)	#DIV/0!	–
Transport Assets		128 919	–	–	1 707	142 241	–	(142 241)	#DIV/0!	–
Transport Assets		128 919	–	–	1 707	142 241	–	(142 241)	#DIV/0!	–
Land		(36 315)	–	–	–	(36 315)	–	36 315	#DIV/0!	–
Land		(36 315)	–	–	–	(36 315)	–	36 315	#DIV/0!	–
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	26 263	1 427 941	218 009	########	-555.0%	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 - M10 April

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**7 143 164**	**15 911**	**8 873**	**–**	**7 173 181**	**7 394**	**#######**	**-96909.0%**	**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	–	102 818	7 394	(95 424)	**-1290.5%**	15 911
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		51 942	15 911	8 873	–	81 959	7 394	(74 565)	**-1008.4%**	15 911
Distribution Points		20 859	–	–	–	20 859	–	(20 859)	**#DIV/0!**	–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		7 070 363	–	–	–	7 070 363	–	#######	**#DIV/0!**	–
Pump Station		5 812 830	–	–	–	5 812 830	–	#######	**#DIV/0!**	–
Reticulation		(63 927)	–	–	–	(63 927)	–	63 927	**#DIV/0!**	–
Waste Water Treatment Works		1 321 461	–	–	–	1 321 461	–	#######	**#DIV/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	**6 355**	–	–	–	**6 355**	–	**(6 355)**	**#DIV/0!**	–
Operational Buildings	6 355	–	–	–	6 355	–	(6 355)	**#DIV/0!**	–
Municipal Offices	6 355	–	–	–	6 355	–	(6 355)	#DIV/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	**2 659**	–	–	–	**2 659**	–	**(2 659)**	#DIV/0!	–
Servitudes	2 659	–	–	–	2 659	–	(2 659)	#DIV/0!	–
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**	**–**	**7 182 196**	**7 394**	**########**	-97030.9%	**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		##########	-	-	1 683 992	##########	-			-

DC21 Ugu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	Ref	2025/26	Budget Year 2026/27							
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**	**3 205**	**34 992**	**36 510**	1 518	**4.2%**	**43 582**
Roads Infrastructure		2 482	6 213	7 520	232	4 769	6 267	1 498	**23.9%**	6 213
Roads		2 482	5 132	6 940	232	4 769	5 783	1 014	**17.5%**	5 132
Road Structures		–	1 080	580	–	–	484	484	**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	210	1 969	3 795	1 825	**48.1%**	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	210	1 969	3 795	1 825	**48.1%**	4 214
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		26 540	28 942	29 409	2 642	23 900	24 507	608	**2.5%**	28 942
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		2 176	2 795	2 214	15	1 693	1 845	151	**8.2%**	2 795
Pump Stations		270	216	216	–	75	180	105	**58.1%**	216
Water Treatment Works		2 080	1 661	1 661	381	2 824	1 384	(1 440)	**-104.1%**	1 661
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		17 474	20 295	15 718	1 458	14 321	13 098	(1 223)	**-9.3%**	20 295
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		4 540	3 976	9 600	788	4 986	8 000	3 015	**37.7%**	3 976
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		3 783	2 917	1 893	–	3 845	1 577	(2 267)	**-143.7%**	2 917
Pump Station		2 063	2 917	1 893	–	2 644	1 577	(1 067)	**-67.6%**	2 917
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		1 720	–	–	–	1 200	–	(1 200)	**#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	247	50	**20.1%**	1 297
Sand Pumps		–	1 297	297	–	198	247	50	**20.1%**	1 297
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		195	–	140	121	313	117	(196)	**-167.6%**	–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		195	–	140	121	313	117	(196)	**-167.6%**	–
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**	**565**	**3 247**	**6 092**	**2 846**	**46.7%**	**7 311**
Operational Buildings	2 523	7 311	7 311	565	3 247	6 092	2 846	**46.7%**	7 311
Municipal Offices	2 523	7 311	7 311	565	3 247	6 092	2 846	46.7%	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**	**475**	**607**	**132**	21.7%	**819**
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	574	819	728	66	475	607	132	**21.7%**	819
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	574	819	728	66	475	607	132	21.7%	819
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–

Computer Equipment		**27**	**22**	**22**	**–**	**4**	**18**	**14**	76.0%	**22**
Computer Equipment		27	22	22	–	4	18	14	76.0%	22
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		**1 384**	**1 812**	**1 812**	**87**	**706**	**1 510**	**803**	53.2%	**1 812**
Machinery and Equipment		1 384	1 812	1 812	87	706	1 510	803	53.2%	1 812
Transport Assets		**19 353**	**5 150**	**5 150**	**1 534**	**13 639**	**4 292**	**(9 347)**	-217.8%	**5 150**
Transport Assets		19 353	5 150	5 150	1 534	13 639	4 292	(9 347)	-217.8%	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**	**5 457**	**53 064**	**49 029**	**(4 034)**	**-8.2%**	**58 696**

DC21 Ugu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**216 576**	**93 762**	**93 762**	**18 310**	**182 822**	**78 135**	(104 688)	**-134.0%**	**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	182 822	49 546	(133 276)	**-269.0%**	59 456
Dams and Weirs		–	3 285	3 285	–	–	2 738	2 738	**100.0%**	3 285
Boreholes		–	657	657	–	–	548	548	**100.0%**	657
Reservoirs		–	9 856	9 856	–	–	8 214	8 214	**100.0%**	9 856
Pump Stations		–	13 142	13 142	–	–	10 952	10 952	**100.0%**	13 142
Water Treatment Works		–	17 522	17 522	–	–	14 602	14 602	**100.0%**	17 522
Bulk Mains		–	5 136	5 136	–	–	4 280	4 280	**100.0%**	5 136
Distribution		216 576	–	–	18 310	182 822	–	(182 822)	**#DIV/0!**	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	9 856	9 856	–	–	8 214	8 214	**100.0%**	9 856
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	34 306	34 306	–	–	28 588	28 588	**100.0%**	34 306
Pump Station		–	15 332	15 332	–	–	12 777	12 777	**100.0%**	15 332
Reticulation		–	5 832	5 832	–	–	4 860	4 860	**100.0%**	5 832
Waste Water Treatment Works		–	13 142	13 142	–	–	10 952	10 952	**100.0%**	13 142
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	**16 289**	**82 575**	**82 575**	**1 402**	**13 868**	**68 812**	**54 944**	**79.8%**	**82 575**
Operational Buildings	16 289	82 575	82 575	1 402	13 868	68 812	54 944	**79.8%**	82 575
Municipal Offices	16 289	82 575	82 575	1 402	13 868	68 812	54 944	79.8%	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**	**10**	**1 443**	**91**	**(1 352)**	-1481.0%	**110**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		2 559	110	110	10	1 443	91	(1 352)	**-1481.0%**	110
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		2 559	110	110	10	1 443	91	(1 352)	-1481.0%	110
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	**4 381**	**4 381**	–	–	**3 651**	**3 651**	100.0%	**4 381**
Computer Equipment		–	4 381	4 381	–	–	3 651	3 651	100.0%	4 381
Furniture and Office Equipment		–	**55 640**	**55 640**	–	–	**46 366**	**46 366**	100.0%	**55 640**
Furniture and Office Equipment		–	55 640	55 640	–	–	46 366	46 366	100.0%	55 640
Machinery and Equipment		–	**88**	**88**	–	–	**73**	**73**	100.0%	**88**
Machinery and Equipment		–	88	88	–	–	73	73	100.0%	88
Transport Assets		–	**4 381**	**4 381**	–	–	**3 651**	**3 651**	100.0%	**4 381**
Transport Assets		–	4 381	4 381	–	–	3 651	3 651	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**	**19 722**	**198 134**	**200 779**	**2 645**	**1.3%**	**240 934**

DC21 Ugu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10 April

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**272 833**	**120 630**	**138 871**	**18 054**	**499 204**	**115 726**	(383 478)	**-331.4%**	**120 630**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		30 900	32 500	68 196	16 081	115 177	56 830	(58 347)	**-102.7%**	32 500
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		30 900	32 500	68 196	16 081	115 177	56 830	(58 347)	**-102.7%**	32 500
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		7 527	–	–	–	7 527	–	(7 527)	**#DIV/0!**	–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		7 527	–	–	–	7 527	–	(7 527)	**#DIV/0!**	–
Water Supply Infrastructure		226 227	88 130	66 700	516	366 864	55 584	(311 280)	**-560.0%**	88 130
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		41 243	28 673	22 099	516	58 725	18 416	(40 309)	**-218.9%**	28 673
Reservoirs		10 399	–	–	–	10 399	–	(10 399)	**#DIV/0!**	–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		216 293	–	6 111	–	221 607	5 092	(216 514)	**-4251.7%**	–
Distribution		(66 566)	59 457	38 490	–	51 275	32 075	(19 200)	**-59.9%**	59 457
Distribution Points		10 862	–	–	–	10 862	–	(10 862)	**#DIV/0!**	–
PRV Stations		13 996	–	–	–	13 996	–	(13 996)	**#DIV/0!**	–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		8 180	–	3 975	1 457	9 636	3 312	(6 324)	**-190.9%**	–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		8 180	–	3 975	1 457	9 636	3 312	(6 324)	**-190.9%**	–
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)**	–	–	–	**(0)**	–	**0**	**#DIV/0!**	–
Operational Buildings	(0)	–	–	–	(0)	–	0	**#DIV/0!**	–
Municipal Offices	(0)	–	–	–	(0)	–	0	#DIV/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**	–	–	–	**84 228**	–	**(84 228)**	#DIV/0!	–
Computer Equipment	84 228	–	–	–	84 228	–	(84 228)	#DIV/0!	–
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	**22 429**	–	–	–	**22 429**	–	**(22 429)**	#DIV/0!	–
Machinery and Equipment	22 429	–	–	–	22 429	–	(22 429)	#DIV/0!	–

Transport Assets		**940**	**–**	**–**	**–**	**940**	**–**	**(940)**	#DIV/0!	**–**
Transport Assets		940	–	–	–	940	–	(940)	#DIV/0!	–
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**	**18 054**	**606 801**	**115 726**	**(491 075)**	**-424.3%**	**120 630**

References

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

Chart C1 2026/27 Capital Expenditure Monthly Trend: actual v target				
Month	**2025/26**	**Original Budget**	**Adjusted Budg**	**Monthly actual**
Jul	748 890	31 104	34 113	9 056 717
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	13 853
Apr	748 890	31 104	34 113	44 317
May	748 890	31 104	34 113	3 136
Jun	748 890	31 104	34 113	–

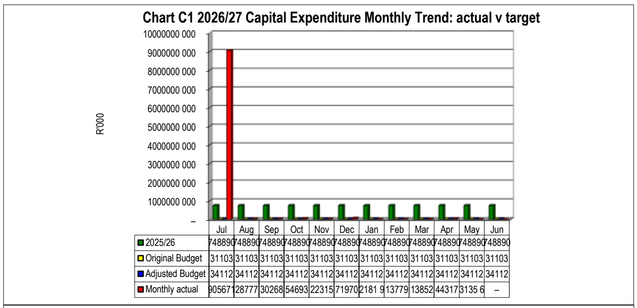

Chart C2 2026/27 Capital Expenditure: YTD actual v YTD target		
Month	**YearTD actual**	**YearTD budget**
Jul	9 056 717	34 113
Aug	9 085 495	68 226
Sep	9 115 763	102 339
Oct	9 170 457	136 452
Nov	9 192 772	170 565
Dec	9 264 742	204 678
Jan	9 266 924	238 791
Feb	9 280 704	272 904
Mar	9 294 557	307 017
Apr	9 338 874	341 130
May	9 342 010	375 243
Jun		409 356

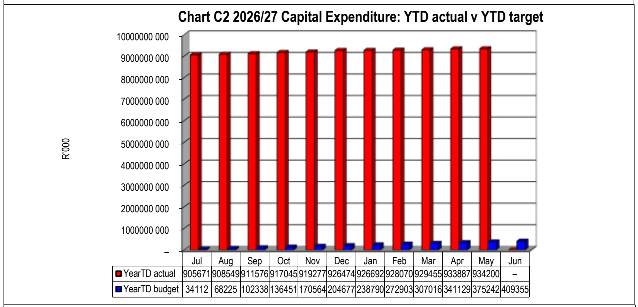

Chart C3 Aged Consumer Debtors Analysis

	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 2026/2	56 291	39 241	52 288	33 017	37 256	33 717	217 671	1 400 757
2025/26	–	–	–	–	–	–	–	–

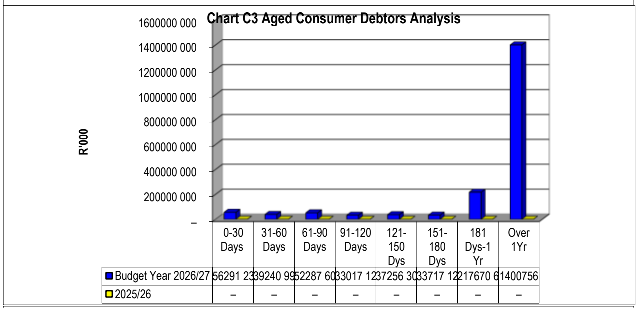

Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2025/26	Budget Year 2026/27
Organs of State	35 222	36 311
Commercial	245 022	252 600
Households	1 533 926	1 581 367
Other	(40)	(41)

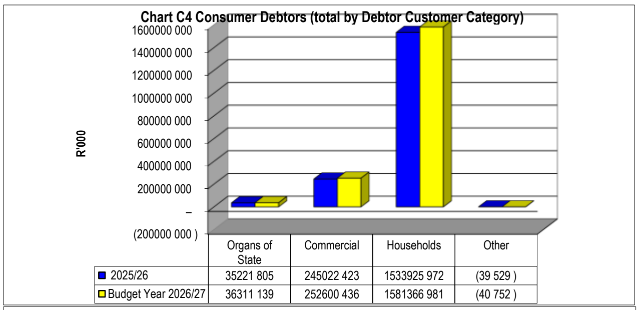

Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output les	Pensions / Reti	Loan repaymen	Trade Creditors	Auditor Genera	Other
2025/26	–	829 881	–	–	–	–	245 315	4 032	76 054
Budget Year 2026/2	–	829 881	–	–	–	–	245 315	4 032	76 054