UGU DISTRICT MUNICIPALITY

CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S11; S52 AND S71 OF THE MFMA FOR THE PERIOD ENDED 30 JUNE 2026

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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 June 2026in 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 June 2026is 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 - M12 JUNE 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	1 856 349 651	53 838 992	1 490 506 569	1 856 349 651	- 365 843 082	-20%	1 469 793 347
Total Expenditure	1 906 429 524	911 671 647	883 164 218	186 028 403	1 741 543 284	883 164 218	858 379 066	97%	911 671 647
Surplus/(Deficit)	- 454 136 782	558 121 700	973 185 433	- 132 189 411	- 251 036 715	973 185 433	- 1 224 222 148	-126%	558 121 700
Total sources of capital funds	363 991 447	373 244 700	457 300 562	65 239 670	451 964 731	457 300 562	- 5 335 831	-1%	373 244 700

Table C1 above, reflects an actual monthly deficit of R132.1 million. The year to date (YTD) actual is showing a deficit of R251 million against the YTD budget surplus of R973.1 million which resulted in an unfavourable variance of R1.2 billion.

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 R1.490 billion compared to the YTD budget of R1.856 billion which translates to a variance of R365.8 million.

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

5.1.2. Operating Expenditure:

The YTD actual for operating expenditure is R1.741 billion compared to the YTD budget of R883.1 million which translates to a variance of R858.3 million.

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

5.1.3. Capital Expenditure:

The YTD actual for capital expenditure is R451.9 million compared to the YTD budget of R457.3 million which translates to variance of R5.3 million.

This outcome is **unfavourable** 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 - M12 June

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	653 085	635 345	794 376	42 444	595 015	794 376	(199 361)	-25%	635 345
Investment revenue	10 055	13 607	10 055	670	6 631	10 055	(3 424)	-34%	13 607
Transfers and subsidies - Operational	693 660	729 373	728 436	1 398	728 066	728 436	(371)	-0%	729 373
Other own revenue	95 493	91 468	323 483	9 326	160 796	323 483	(162 687)	-50%	91 468
Total Revenue (excluding capital transfers and contributions)	**1 452 293**	**1 469 793**	**1 856 350**	**53 839**	**1 490 507**	**1 856 350**	**(365 843)**	**-20%**	**1 469 793**
Employee costs	586 399	313 024	312 672	58 171	653 127	312 672	340 455	109%	313 024
Remuneration of Councillors	13 234	14 996	13 476	1 699	13 915	13 476	439	3%	14 996
Depreciation and amortisation	237 913	240 934	240 934	19 730	237 579	240 934	(3 356)	-1%	240 934
Interest	48 440	5 304	5 356	800	45 009	5 356	39 653	740%	5 304
Inventory consumed and bulk purchases	247 993	76 177	56 177	25 992	267 921	56 177	211 744	377%	76 177
Transfers and subsidies	16 013	8 000	–	–	–	–	–		8 000
Other expenditure	756 436	253 236	254 549	79 637	523 993	254 549	269 444	106%	253 236
Total Expenditure	**1 906 430**	**911 672**	**883 164**	**186 028**	**1 741 543**	**883 164**	**858 379**	**97%**	**911 672**
Surplus/(Deficit)	**(454 137)**	**558 122**	**973 185**	**(132 189)**	**(251 037)**	**973 185**	**(1 224 222)**	**-126%**	**558 122**
Transfers and subsidies - capital (monetary allocations)	407 532	373 245	457 301	65 240	451 965	457 301	(5 336)	-1%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(46 605)**	**931 366**	**1 430 486**	**(66 950)**	**200 928**	**1 430 486**	**(1 229 558)**	**-86%**	**931 366**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(46 605)**	**931 366**	**1 430 486**	**(66 950)**	**200 928**	**1 430 486**	**(1 229 558)**	**-86%**	**931 366**
Capital expenditure & funds sources									
Capital expenditure	**363 991**	**373 245**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**-1%**	**373 245**
Capital transfers recognised	164 047	373 245	457 301	65 240	451 965	457 301	(5 336)	-1%	373 245
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**199 945**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total sources of capital funds	**363 991**	**373 245**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**-1%**	**373 245**
Financial position									
Total current assets	312 965	1 162 928	1 368 983		475 351				1 162 928
Total non current assets	3 841 865	3 840 285	3 622 083		4 034 415				3 840 285
Total current liabilities	1 634 561	556 485	141 621		1 790 291				556 485
Total non current liabilities	49 471	194 333	–		45 859				194 333
Community wealth/Equity	**2 470 798**	**4 252 396**	**4 849 446**		**2 673 617**				**4 252 396**
Cash flows									
Net cash from (used) operating	(3 306 710)	899 872	1 095 012	126 204	2 200 741	1 244 474	(956 268)	-77%	899 872
Net cash from (used) investing	8 986 683	(429 231)	(541 421)	(65 768)	(430 129)	(541 421)	(111 291)	21%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**5 979 588**	**480 320**	**553 592**	**60 451**	**2 070 238**	**717 964**	**(1 352 274)**	**-188%**	**–**

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	50 372	34 327	32 709	32 938	39 891	35 639	211 226	1 426 048	1 863 150
Creditors Age Analysis									
Total Creditors	124 741	21 619	45 347	41 177	58 877	12 477	197 927	780 000	1 282 166

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) - M12 June										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	(348)	–	–	–		–
Service charges - Water		511 182	496 566	603 328	30 742	436 902	603 328	(166 425)	-28%	496 566
Service charges - Waste Water Management		141 903	138 779	191 048	12 051	158 112	191 048	(32 936)	-17%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		6 562	3 114	5 335	157	2 520	5 335	(2 815)	-53%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	91 455	7 730	92 262	91 455	808	1%	83 863
Interest from Current and Non Current Assets		10 055	13 607	10 055	670	6 631	10 055	(3 424)	-34%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	3 653	43	2 053	3 653	(1 600)	-44%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	223 040	1 396	63 960	223 040	(159 080)	-71%	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	728 436	1 398	728 066	728 436	(371)	0%	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**	**1 856 350**	**53 839**	**1 490 507**	**1 856 350**	**(365 843)**	**-20%**	**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 R436.9 million compared with the year-to-date budget of R603.3 million which resulted in an **unfavourable** variance of R166.4 million.

An additional exception report is reviewed before the billing is finalised in efforts to ensure accurate billing which has led to a more realistic revenue being recognised monthly as discrepancies are identified and corrected before charges are raised on the billing system. This has led to a drastic decrease in the revenue generated monthly and has led to the unfavourable variance when compared to the budgeted figures.

5.3.1.2. Service charges-sanitation.

The actual revenue billed from Service charges year to date (YTD) actual - Sanitation - amounted to R158.1 million compared with the year-to-date budget of R191 million which resulted in an **unfavourable** variance of R32.9 million.

An additional exception report is reviewed before the billing is finalised in efforts to ensure accurate billing which has led to a more realistic revenue being recognised monthly as discrepancies are identified and corrected before charges are raised on the billing system. This has led to a drastic decrease in the revenue generated monthly and has led to the unfavourable variance when compared to the budgeted figures.

5.3.1.3. Rental of fixed assets

Revenue from rental of facilities year to date (YTD) actual amounted to R2 million compared with the year-to-date budget of R3.6 million which resulted in an **unfavourable** variance of R1.6 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.

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 R6.6 million compared with the year-to-date budget of R10 million, resulting in an **unfavourable** variance of R3.4 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.

The Municipality will continue to implement its Financial Recovery and Turnaround Strategy to improve cash flow and liquidity, thereby reducing the need to utilise investment deposits to fund operational commitments. Cash flow will be monitored on a daily basis, and surplus funds, where available, will be invested in accordance with the Municipality's Investment Policy to maximise interest earnings while ensuring sufficient liquidity for operational requirements.

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

Interest earned on outstanding debtors' year-to-date (YTD) actual amounts to R92.2 million compared with the year-to-date budget of R91.4 million, resulting in a **favourable** variance of R808 thousand.

The increase in interest earned on overdue debtors, 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 R728 million compared with the year to-date budget of R728.4 million, resulting in a **favourable** variance of R371 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 R2.5 million compared with the year to-date budget of R5.3 million, resulting in an **unfavourable** variance of R2.8 million.

As the Municipality was approaching the end of the financial year at the reporting date (Month 11), management continued to process outstanding billings and recognise revenue for services rendered. The final revenue position will therefore be reflected in the Month 12 Section 71 report and the Annual Financial Statements, where applicable.

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 R63.9 million compared with the year-to-date budget of R223 million, resulting in an **unfavourable** variance of R159 million.

The variance is mainly attributable to lower-than-anticipated recovery costs from uMngeni-uThukela Water.

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) - M12 June

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	58 171	653 127	312 672	340 455	109%	313 024
Remuneration of councillors		13 234	14 996	13 476	1 699	13 915	13 476	439	3%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	56 177	25 992	267 921	56 177	211 744	377%	76 177
Debt impairment		288 866	28 424	28 424	2 369	28 424	28 424	0	0%	28 424
Depreciation and amortisation		237 913	240 934	240 934	19 730	237 579	240 934	(3 356)	-1%	240 934
Interest		48 440	5 304	5 356	800	45 009	5 356	39 653	740%	5 304
Contracted services		191 228	126 582	126 844	34 278	198 120	126 844	71 276	56%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	–	–		8 000
Irrecoverable debts written off		9 016	4 732	5 920	8 540	25 126	5 920	19 206	324%	4 732
Operational costs		274 207	93 497	93 360	34 450	272 321	93 360	178 961	192%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	0	1	–	1		–
Total Expenditure		**1 906 430**	**911 672**	**883 164**	**186 028**	**1 741 543**	**883 164**	**858 379**	**97%**	**911 672**

5.4.1. Employee related costs

The expenditure on the year to date (YTD) actual employee costs amounted to R653.1 million compared with the year-to-date budget of R312.6 million, resulting in an un**favourable** variance of R340.4 million.

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

The Municipality is actively implementing a range of remedial and mitigating measures, which are being monitored on an ongoing basis through the monthly IYM process. Further corrective steps, including any adjustments, investigations, tabling to MPAC and council as well as the necessary disclosures, will be finalised during the year-end closing processes as part of the preparation of the AFS.

5.4.2. Remuneration of councillors

The actual expenditure for the year to date (YTD) actual councillor's allowance amounted to R13.9 million compared with the year-to-date budget of R13.4 million, resulting in a **favourable** variance of R439 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 R28.4 million which is **unfavourable** compared with the year-to-date budgeted amount of R28.4 million, and 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 R237.5 million compared with the budget of R240.9 million, resulting in an **favourable** variance of R3.3 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 R45 million compared with the year-to-date budget of R5.3 million, resulting in an **unfavourable** variance of R39.6 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.

The Municipality will assess the identified expenditure in accordance with the provisions of Section 32 of the (MFMA) and will implement the appropriate processes and corrective measures as prescribed by the Act.

5.4.6. Inventory consumed.

The year to date (YTD) actual expenditure for inventory consumed amounted to R267.9 million compared with the year-to-date budget of R56.1 million, resulting in an **unfavourable** variance of R211.7 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.

The Municipality is actively implementing a range of remedial and mitigating measures, which are being monitored on an ongoing basis through the monthly IYM process. Further corrective steps, including any adjustments, investigations, tabling to MPAC and council as well as the necessary disclosures, will be finalised during the year-end closing processes as part of the preparation of the AFS.

5.4.7. Contracted Services

The year to date (YTD) actual expenditure on Contracted services amounted to R198.1 million, compared with a year-to-date (YTD) budget of R126.8 million resulting in an **unfavourable** variance of R71.2 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.

The Municipality acknowledges the provisions of Section 32 of the MFMA and will assess any unauthorised expenditure in accordance with the legislative requirements. Measures have been implemented to strengthen expenditure monitoring.

5.4.8 Irrecoverable debts written off.

The year to date (YTD) actual expenditure on Irrecoverable debts written off amounted to R25.1 million, while the year to date (YTD) budget R5.9 million resulting in an **unfavourable variance** of R19.2 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.

The Municipality will assess the identified expenditure in accordance with the provisions of Section 32 of the (MFMA) and will implement the appropriate processes and corrective measures as prescribed by the Act.

5.4.9. Other operating expenditure

The year to date (YTD) actual expenditure on other operational expenditure amounted to R272.3 million compared with the year-to-date budget of R93.3 million resulting in an **unfavourable** variance of R178.9 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.

The Municipality will assess the identified expenditure in accordance with the provisions of Section 32 of the (MFMA) and will implement the appropriate processes and corrective measures as prescribed by the Act.

5.5 DEBTORS AGE ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS								
AS AT 30 JUNE 2026								
CUSTOMER TYPE	**0-30**	**31-60**	**61-90**	**91-120**	**121-150**	**151-180**	**181+**	**Balance**
Business	R12 135 392.99	R5 711 714.03	R4 947 352.40	R4 838 148.94	R5 872 944.80	R5 133 903.96	R208 409 950.27	R247 049 407.22
Intergovernmental	R6 154 739.55	R3 452 266.24	R4 649 682.12	R2 095 309.75	R1 996 874.84	R897 076.37	R84 095 211.15	R103 341 160.02
Private Individual	R32 113 778.39	R29 076 207.12	R26 689 605.25	R28 255 969.16	R33 837 361.88	R29 940 918.97	R1 415 931 334.03	R1 595 845 172.55
Ugu District Municipality	-R274 979.88	-R251 045.36	-R57 996.72	-R59 625.77	-R47 773.03	-R35 060.10	-R19 168.27	-R745 649.13
Total	**R50 128 931.05**	**R37 989 142.03**	**R36 228 643.05**	**R35 129 802.08**	**R41 659 408.49**	**R35 936 839.20**	**R1 708 417 327.18**	**R1 945 490 090.66**

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 JUNE 2026								
Account Category	**0-30**	**31-60**	**61-90**	**91-120**	**121-150**	**151-180**	**181+**	**Balance**
Department of Correctional Services	367 456.95	424 769.63	54 642.64	19 643.98	19 901.18	6 457.97	-141 430.76	751 441.59
Department of Justice	222 070.50	29 032.82	33 309.85	209 487.43	202 513.14	311 705.12	79 546.22	1 087 665.08
Dept of Education	3 839.80	4 579.24	1 796.22	1 897.58	1 833.08	1 828.73	86 846.11	102 620.76
Dept of Education(Section 20)	52 663.54	65 165.95	49 772.95	-	-	-	-	167 602.44
Dept of Education(Section 21)	423 325.55	477 451.30	539 228.94	378 671.52	1 263 310.39	527 340.10	17 364 010.59	20 973 338.39
Dept of Health	1 082 061.12	310 673.75	105 837.40	30 134.04	25 331.82	26 642.27	6 291.23	1 586 971.63
Dept of Higher Education and Training	278 629.30	5 193.07	1 966.39	8 681.96	8 465.57	7 889.15	179 529.91	490 355.35
Dept of Home Affairs	1 307.35	-18 793.69	-	-	-	-	-	-17 486.34
Dept of Human Settlement	6 984.17	7 175.12	7 145.28	8 326.37	6 389.69	6 527.64	259 008.40	301 556.67
Dept of Public Works National	352 299.60	550 027.08	494 697.42	54 968.71	22 183.74	34 371.31	2 065 421.14	3 573 969.00
Dept of Public Works Provincial	2 840.21	4 521.92	1 804.82	1 799.43	1 794.05	1 788.66	196 165.53	210 714.62
Dept of Social Development	1 666.04	-148 472.94	769.41	766.51	763.61	760.71	25 925.02	-117 821.64
Dept of Sports and Recreation	327.94	-	-	-	-	-	-5 499.13	-5 171.19
Dept of Transport	75 942.69	117 549.44	98 249.40	-14 501.55	-44 591.14	16 088.10	421 054.09	669 791.03
Eskom	81 027.20	81 709.18	60 837.58	58 276.13	57 094.50	45 839.24	2 023 776.17	2 408 560.00
Harry Gwala District Municipality	126 067.97	-	-	-	-	-	-	126 067.97
National Youth Development Agency	-	-	-	-	-20 367.98	-	-	-20 367.98
Ray Nkonyeni Municipality	1 239 478.84	275 407.49	49 089.31	11 017.20	-12 310.95	-244 485.38	-22 599.91	1 295 596.60
SASSA	25 085.95	-	-	-	-	-	-	25 085.95
South African Post Office	4 902.62	274.74	273.56	272.38	271.20	270.01	13 281.43	19 545.94
Telkom SA	57 225.44	3 967.47	3 643.55	3 536.58	3 639.17	3 593.13	33 915.89	109 521.23
Transnet	48 843.42	59 721.73	85 469.29	156 331.29	176 520.93	72 519.82	4 355 564.40	4 954 970.88
Umdoni Local Municipality	555 678.97	93 424.91	240 409.18	265 329.67	282 026.38	77 177.61	96 875.89	1 610 922.61
Umngeni Uthukela Water	1 030 318.35	1 104 697.38	2 818 582.52	898 471.98	-	-	57 057 021.10	62 909 091.33
Umuziwabantu Municipality	112 736.27	2 267.98	270.67	269.22	267.77	266.32	-22 049.76	94 028.47
Umzumbe Municipality	1 959.76	1 922.67	1 885.74	1 929.32	1 838.69	495.86	22 557.59	32 589.63
Grand Total	**6 154 739.55**	**3 452 266.24**	**4 649 682.12**	**2 095 309.75**	**1 996 874.84**	**897 076.37**	**84 095 211.15**	**103 341 160.02**

The below table shows the impact on the amnesty program

Amnesty Listing	**Amnesty**		**Waiver of interest and penalties**		**Total written off**	**Collections 2025/2026**
01 July 2025 to 30 June 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
Apr-26	R3 815 592.30	340	R102 854.73	62	R3 918 447.03	R4 921 946.41
May-26	R3 799 465.76	288	R181 805.64	65	R3 981 271.40	R6 064 334.84
Jun-26	R8 432 249.41	673	R107 941.99	74	R8 540 191.40	R9 548 384.58
	R46 140 806.17	**3476**	**R4 130 464.95**	**1302**	**R24 502 246.14**	**R39 780 135.60**

5.6 CREDITORS ANALYSIS

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June											
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	56 954	–	28 807	27 416	50 563	–	137 920	585 176	**886 835**	886 835
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	65 517	20 725	15 087	12 053	6 924	9 990	38 259	141 096	**309 652**	309 652
Auditor General	0800	508	636	–	927	1 228	2 487	1 804	86	**7 675**	7 675
Other	0900	1 762	258	1 453	781	162	–	19 946	53 641	**78 003**	78 003
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**124 741**	**21 619**	**45 347**	**41 177**	**58 877**	**12 477**	**197 927**	**780 000**	**1 282 166**	1 282 166

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 Municipality is currently experiencing severe financial distress and liquidity constraints, which have significantly impacted its ability to meet its financial obligations within the prescribed timeframes.

5.7 CAPITAL EXPENDITURE

UGU DISTRICT MUNICIPALITY								
CAPITAL BUDGET: 30 JUNE 2026								
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS**	**APRIL ACTUALS**	**MAY ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
INTERNAL CAPEX								
Furniture and Office Equipment	R0.00					R0.00	R0.00	R0.00
Transport Assets						R0.00	R0.00	R0.00
Computer Equipment - Acquisitions						R0.00	R0.00	R0.00
TOTAL INTERNAL CAPEX	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R0.00**
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS**	**APRIL ACTUALS**	**MAY ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
MIG								
Msikaba and Surrounds Water Supply		R1 500 000.00					R1 500 000.00	R1 500 000.00
Kwamgai and Surrounds Water Supply Scheme	R19 183 778.00	R12 150 033.69		R2 351 117.49		R3 245 539.17	R12 150 033.69	R8 904 494.52
Vulamehlo Cross-Border Water Scheme	R23 300 000.00	R21 313 347.39	R604 891.61		R1 356 385.04	R21 259 776.84	R21 313 347.39	R53 570.55
Umzimkhulu Bulk Water Augmentation Scheme - Phase 2	R35 750 000.00	R16 520 294.19				R19 057 056.50	R16 520 294.19	-R2 536 762.31
Kwalembe Water Supply Scheme Extension Implementation - Phase 1	R33 955 719.00	R70 181 080.19	R6 642 950.54		R9 779 351.63	R76 085 655.11	R70 181 080.19	-R5 904 574.92
Emergency Boreholes Programme - Phase 2 - Implementation	R28 672 700.00	R22 099 070.98	R516 078.43	R1 003 823.24	R766 711.97	R19 252 692.22	R22 099 070.98	R2 846 378.76
Repairs and Refurbishment of Umtamvuna Water Abstraction & Treatment Works		R3 974 585.93	R1 456 865.22			R1 456 865.22	R3 974 585.93	R2 517 720.71
Margate Extension 3 & 7 Sanitation Scheme - Ward 6	R21 192 638.07	R6 781 638.34				R6 781 638.34	R6 781 638.34	R0.00
Refurbishment And Upgrade Of Margate Storm-Damaged Infrastructure, Wastewater Treatr	R32 500 000.00	R81 645 641.03	R16 081 371.04	R7 005 677.36		R91 283 344.81	R81 645 641.03	-R9 637 703.78
Umzinto Waste Water Treatment Works	R21 950 000.00	R3 894 912.34			R1 766 067.45	R1 766 067.45	R3 894 912.34	R2 128 844.89
Umzinto Slums Clearance: Farm Isonti Low Cost Housing Water and Sanitation Scheme	R19 011 464.93	R50 116 552.59	R9 631 181.63		R940 655.08	R50 617 125.80	R50 116 552.59	-R500 573.21
Refurbishment of Sanitation Infrastructure	R15 311 700.00	R20 630 076.83			R8 424 931.70	R21 655 152.25	R20 630 076.83	-R1 025 075.42
Pennington Waterbourne Sanitation Phase 3A	R22 416 700.00	R10 382 466.50	R490 976.01		R5 194 733.00	R8 579 889.29	R10 382 466.50	R1 802 577.21
Computer Equipment						R148 897.00	R0.00	-R148 897.00
TOTAL MIG	**R273 244 700.00**	**R321 189 700.00**	**R35 424 314.48**	**R10 360 618.09**	**R28 228 835.87**	**R321 189 700.00**	**R321 189 700.00**	**R0.00**
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS**	**APRIL ACTUALS**	**MAY ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
WSIG								
Dunjazane Water Pipeline	R500 000.00	R500 000.00				R0.00	R500 000.00	R500 000.00
KwaMadlala Water Pipeline	R15 411 311.66	R8 373 211.74				R14 331 557.16	R8 373 211.74	-R5 958 345.42
Upgrade of Harding Sewer Reticulation	R24 400 000.00	R36 836 416.58	R5 570 776.57		R6 932 293.15	R37 209 458.27	R36 836 416.58	-R373 041.69
Non-Revenue Water	R40 273 259.01	R26 340 371.68		R2 130 062.46	R2 763 517.00	R29 509 558.85	R26 340 371.68	-R3 169 187.17
Replacement Of Sewer Mains And Refurbishment Of Sewer Pumpstations And Backup Gener	R6 500 000.00	R6 500 000.00				R0.00	R6 500 000.00	R6 500 000.00
KwaNositha And Game Reserve Bulk Water Infrastructure And Reticulation - Phase 1	R6 450 000.00	R6 450 000.00				R0.00	R6 450 000.00	R6 450 000.00
Murchison Bulk Water Supply And Reticulation Pipelines	R6 465 429.33					R0.00	R0.00	R0.00
Borehole Management System		R15 000 000.00		R3 181 716.77	R7 505 996.86	R18 949 425.72	R15 000 000.00	-R3 949 425.72
TOTAL WSIG	**R100 000 000.00**	**R100 000 000.00**	**R5 570 776.57**	**R5 311 779.23**	**R17 201 807.01**	**R100 000 000.00**	**R100 000 000.00**	**-R0.00**
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS**	**APRIL ACTUALS**	**MAY ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
MDRG								
Municipal Disaster Recovery Grant		R30 000 000.00	R1 638 076.91	R1 754 160.72	R19 809 026.76	R24 664 169.22	R30 000 000.00	R5 335 830.78
TOTAL MDRG		**R30 000 000.00**	**R1 638 076.91**	**R1 754 160.72**	**R19 809 026.76**	**R24 664 169.22**	**R30 000 000.00**	**R5 335 830.78**
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS**	**APRIL ACTUALS**	**MAY ACTUALS**	**JUNE ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**	**VARIANCE**
RBIG								
Cwabeni Bulk Water Supply Sheme		R6 110 862.78				R6 110 862.78	R6 110 862.78	R0.00
TOTAL RBIG		**R6 110 862.78**				**R6 110 862.78**	**R6 110 862.78**	**R0.00**
TOTAL CAPITAL EXPENDITURE	**R373 244 700.00**	**R457 300 562.78**	**R42 633 167.96**	**R17 426 558.04**	**R65 239 669.64**	**R451 964 732.00**	**R457 300 562.78**	**R5 335 830.78**

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 R451 964 732.00 million relating to **MIG, WSIG, INTERNAL FUNDED PROJECT and Municipal Disaster Recovery Grant** against the year-to-date budget of R457 300 562.78 million, resulting to an unfavourable balance R5 335 830.78.

5.8. INVESTMENT PORTFOLIO

UGU DISTRICT MUNICIPALITY									
INVESTMENT REGISTER: 30 JUNE 2026									
NO	BANK NAME	ACCOUNT NUMBER	ACCOUNT TYPE	OPENING BALANCE - 31 MAY 2026	MONTHLY INTEREST WITHDRAWN	PARTIAL/PREMATURE WITHDRAWAL	INVESTMENT TOP UP	INTEREST EARNED	CLOSING BALANCE - 30 JUNE 2026
1	FNB	74761972882	CAPITAL	R0.00					R0.00
			INT ACC-8.89%	R0.00					R0.00
2	FNB CALL	62228266335	CAPITAL	R179 334.91			R884.39		R180 219.30
			INT -	R884.39	R884.39			R933.19	R933.19
3	NEDBANK	7648552728	CAPITAL	R0.00					R0.00
			INT ACC-9%	R0.00					R0.00
4	STANDARD MIG CALL	058905324-041	MIG CALL STD	R5 008 105.29		R5 844 000.00	R3 730 933.19		R2 895 038.48
			INT-4.80%	R0.00				R10 599.96	R10 599.96
5	STANDARD	058905324-045	CAPITAL	R15 000 000.00		R15 000 000.00			R0.00
			INT-9.20%	R58 366.44	R58 366.44				R0.00
6	ABSA CALL	2081188843 + 2081187889	CAPITAL	R14 271 192.19		R14 500 200.00	R266 527.00		R37 519.19
			INT-9.53%	R266 527.19	R266 527.19			R216 154.96	R216 154.96
7	STD CALL	058905324-042	CAPITAL	R1 946.83				R89.71	R2 036.54
			INT-9.20%	R0.00					R0.00
	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	**R34 786 357.24**	**R325 778.02**	**R35 344 200.00**	**R3 998 344.58**	**R227 777.82**	**R3 342 501.62**

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 JUNE 2026								
NO.	DETAILS	BALANCE AS AT 1 JULY 2025	TOTAL INCOME 30 JUNE 2026	TOTAL EXP 30 JUNE 2026	BALANCE AS AT 30 JUNE 2026	TOTAL % SPENT AS AT 30 JUNE 2026	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	-R2 000 000.00	R2 000 000.00	R0.00	100.00%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	R0.00	-R2 185 000.00	R2 185 000.00	R0.00	100.00%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R3 222 000.00	R3 222 000.00	R0.00	100.00%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R100 000 000.00	R100 000 000.00	R0.00	100.00%	GM: WS	DPLG
A5	Development Planning Shared Services	R0.00	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	R24 664 169.22	-R5 335 830.78	82.21%	GM: WS/CS	NDMC
A8	Ugu Transformative River Management Programme	R0.00	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 848.58	R0.00	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	R335 571 000.00	R0.00	100.00%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R706 648 000.00	R706 648 000.00	R0.00	100.00%	GM: TR	DPLG
A13	LGSeta Education Training and Development Practices (Mandatory Grant)	R0.00	-R1 050 541.14	R679 858.81	-R370 682.33	64.72%	GM: CS	LGSETA
	Total Unspent Grants /Subsidies	**-R1 840 848.58**	**-R1 186 787 403.92**	**R1 182 921 739.39**	**-R5 706 513.11**			

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 R1 182 921 739.39 which is 99.67%.

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 R2 000 000.00. The spending of the Grant based on the gazetted amount is 100%.

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 June 2026, total expenditure amounted to R335 571 000, which equates to 100%.

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 June 2026, expenditure totalled R100 000 000, representing 100% 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 June 2026 is R3 222 000.00. We received R3 222 000.00 from the National Treasury in **February 2026**. The spending of the Grant is 100% 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 June 2026 is R2 185 000.00. The spending of the Grant is 100% against the received amount to date.

  R937 000 was withheld by National Treasury - the Municipality did not meet the 50% grant expenditure requirement prescribed by National Treasury by 31 December 2025, resulting in under-spending of the Grant. The under-performance was mainly due to delays in project implementation.

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 R679 858.81 is spent, which is 64.72% in June 2026.

The municipality experienced underspending on the LGSETA allocation due to delays in certain planned activities that could not be implemented within the financial year. The municipality is implementing corrective measures to ensure the outstanding training programmes are prioritised and the available funding is utilised within the prescribed timeframes.

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 June 2026, the expenditure is R24 664 169.22 which equates to 82.21%.

Following the approval of the Adjustments Budget, the municipality initiated the prescribed SCM procurement processes, including the preparation of bid documentation, advertisement (where applicable), evaluation and adjudication of bids, and the appointment of service providers. Due to the limited time remaining in the financial year after the kickstarting of the Project, the Grant therefore couldn't be fully spent by 30 June.

5.10. EXPENDITURE DETAILS SALARIES

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June										
Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10 011	11 349	9 829	1 417	10 579	9 829	750	8%	11 349
Pension and UIF Contributions		–	338	338	–	–	338	(338)	-100%	338
Medical Aid Contributions		–	125	125	–	–	125	(125)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	381	–	56	381	(325)	-85%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	2 803	281	3 280	2 803	477	17%	2 803
Sub Total - Councillors		**13 234**	**14 996**	**13 476**	**1 699**	**13 915**	**13 476**	**439**	**3%**	**14 996**
% increase	4		**13.3%**	**1.8%**						**13.3%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	4 668	–	–	4 668	(4 668)	-100%	4 668
Pension and UIF Contributions		–	131	131	–	–	131	(131)	-100%	131
Medical Aid Contributions		–	14	14	–	–	14	(14)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	669	–	–	669	(669)	-100%	669
Cellphone Allowance		–	165	165	–	–	165	(165)	-100%	165
Housing Allowances		–	129	129	–	–	129	(129)	-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**	**–**	**–**	**5 776**	**(5 776)**	**-100%**	**5 776**
% increase	4		**#DIV/0!**	**#DIV/0!**						**#DIV/0!**
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	150 998	34 784	405 832	150 998	254 834	169%	151 350
Pension and UIF Contributions		63 343	49 347	49 347	5 917	68 889	49 347	19 542	40%	49 347
Medical Aid Contributions		25 451	18 805	18 805	2 633	29 401	18 805	10 596	56%	18 805
Overtime		62 340	8 375	8 375	6 026	59 759	8 375	51 384	614%	8 375
Performance Bonus		30 431	9 173	9 173	4 059	34 492	9 173	25 319	276%	9 173
Motor Vehicle Allowance		15 152	10 532	10 532	1 446	17 073	10 532	6 541	62%	10 532
Cellphone Allowance		3 481	3 479	3 479	301	3 622	3 479	143	4%	3 479
Housing Allowances		1 512	2 127	2 127	147	1 756	2 127	(372)	-17%	2 127
Other benefits and allowances		14 219	36 936	36 936	1 383	13 992	36 936	(22 944)	-62%	36 936
Payments in lieu of leave		7 788	7 450	7 450	386	8 666	7 450	1 216	16%	7 450
Long service awards		5 423	2 641	2 641	659	4 623	2 641	1 983	75%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	7 034	429	5 023	7 034	(2 012)	-29%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**586 399**	**307 248**	**306 896**	**58 171**	**653 127**	**306 896**	**346 231**	**113%**	**307 248**
% increase	4		**-47.6%**	**-47.7%**						**-47.6%**
Total Parent Municipality		**599 634**	**328 020**	**326 148**	**59 869**	**667 042**	**326 148**	**340 894**	**105%**	**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	59 869	667 042	326 148	340 894	105%	328 020
% increase	4		-45.3%	-45.6%						-45.3%
TOTAL MANAGERS AND STAFF		586 399	313 024	312 672	58 171	653 127	312 672	340 455	109%	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 JUNE 2026										
DETAILS	PURPOSE OF THE LOAN	INTEREST %	REDEEMABLE	CLOSING BALANCE -31 MAY 2026	CURRENT RECEIPTS	MONTHLY INTEREST CHARGED	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE -30 JUNE 2026
Development Bank of SA	uMzimkhulu Augmentation - Infrastructure	5%	2029/06/30	R16 547 558.19	R0.00	R65 132.63	R937 539.00	R65 132.63	R370 730.89	R16 176 827.30
			TOTAL	**R16 547 558.19**	**R0.00**	**R65 132.63**	**R937 539.00**	**R65 132.63**	**R370 730.89**	**R16 176 827.30**

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 176 827.30 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 - M12 June							
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%	2.6%	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%	-0.3%	52.3%	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%	966.7%	26.6%	209.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.5%	104.1%	569.9%	-3.9%	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%	43.8%	21.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4.2%	4.0%	3.2%	4.7%	4.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.7%	16.8%	13.3%	3.0%	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 June 2026.

5.12.1. Borrowing Management

The outstanding amount of the loan from DBSA is currently sitting at 0.00% for both Water and Sanitation infrastructure.

5.12.2. Liquidity

- Current Ratio: Current Assets: Current Liabilities, the Municipality is sitting at **0.26:1** which is lower than the norm of **2:1**.

- Quick Ratio: Current Assets less Inventory: Current Liabilities, the Municipality set at **0.04:1** 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 June 2026, the current ratio of the municipality is **0.26:1** and the quick ratio is **0.04:1**. 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 June 2026 is as follows: -
- To total debt: 55%
- To monthly billings:102 %

The municipality's average debt collection rate is 78%, 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 52% to 55%, while the average monthly collection rate has remained at 78%. 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%	70%
Feb-26	R45 085 434.43	R58 370 488.70	77%	71%
Mar-26	R47 481 976.30	R51 466 798.91	92%	74%
Apr-26	R40 418 614.63	R49 281 339.18	82%	74%
May-26	R44 277 356.71	R49 940 560.94	89%	62%
Jun-26	R49 257 409.22	R48 443 568.54	102%	78%

6. MAIN TABLES

6.1 SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M12 June

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	794 376	42 444	595 015	794 376	(199 361)	-25%	635 345
Investment revenue	10 055	13 607	10 055	670	6 631	10 055	(3 424)	-34%	13 607
Transfers and subsidies - Operational	693 660	729 373	728 436	1 398	728 066	728 436	(371)	-0%	729 373
Other own revenue	95 493	91 468	323 483	9 326	160 796	323 483	(162 687)	-50%	91 468
Total Revenue (excluding capital transfers and contributions)	**1 452 293**	**1 469 793**	**1 856 350**	**53 839**	**1 490 507**	**1 856 350**	**(365 843)**	**-20%**	**1 469 793**
Employee costs	586 399	313 024	312 672	58 171	653 127	312 672	340 455	109%	313 024
Remuneration of Councillors	13 234	14 996	13 476	1 699	13 915	13 476	439	3%	14 996
Depreciation and amortisation	237 913	240 934	240 934	19 730	237 579	240 934	(3 356)	-1%	240 934
Interest	48 440	5 304	5 356	800	45 009	5 356	39 653	740%	5 304
Inventory consumed and bulk purchases	247 993	76 177	56 177	25 992	267 921	56 177	211 744	377%	76 177
Transfers and subsidies	16 013	8 000	–	–	–	–	–		8 000
Other expenditure	756 436	253 236	254 549	79 637	523 993	254 549	269 444	106%	253 236
Total Expenditure	**1 906 430**	**911 672**	**883 164**	**186 028**	**1 741 543**	**883 164**	**858 379**	**97%**	**911 672**
Surplus/(Deficit)	**(454 137)**	**558 122**	**973 185**	**(132 189)**	**(251 037)**	**973 185**	**(1 224 222)**	**-126%**	**558 122**
Transfers and subsidies - capital (monetary allocations)	407 532	373 245	457 301	65 240	451 965	457 301	(5 336)	-1%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(46 605)**	**931 366**	**1 430 486**	**(66 950)**	**200 928**	**1 430 486**	**(1 229 558)**	**-86%**	**931 366**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(46 605)**	**931 366**	**1 430 486**	**(66 950)**	**200 928**	**1 430 486**	**(1 229 558)**	**-86%**	**931 366**
Capital expenditure & funds sources									
Capital expenditure	**363 991**	**373 245**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**-1%**	**373 245**
Capital transfers recognised	164 047	373 245	457 301	65 240	451 965	457 301	(5 336)	-1%	373 245
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**199 945**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total sources of capital funds	**363 991**	**373 245**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**-1%**	**373 245**
Financial position									
Total current assets	312 965	1 162 928	1 368 983		475 351				1 162 928
Total non current assets	3 841 865	3 840 285	3 622 083		4 034 415				3 840 285
Total current liabilities	1 634 561	556 485	141 621		1 790 291				556 485
Total non current liabilities	49 471	194 333	–		45 859				194 333
Community wealth/Equity	**2 470 798**	**4 252 396**	**4 849 446**		**2 673 617**				**4 252 396**
Cash flows									
Net cash from (used) operating	(3 306 710)	899 872	1 095 012	126 204	2 200 741	1 244 474	(956 268)	-77%	899 872
Net cash from (used) investing	8 986 683	(429 231)	(541 421)	(65 768)	(430 129)	(541 421)	(111 291)	21%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**5 979 588**	**480 320**	**553 592**	**60 451**	**2 070 238**	**717 964**	**(1 352 274)**	**-188%**	**–**
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	50 372	34 327	32 709	32 938	39 891	35 639	211 226	1 426 048	1 863 150
Creditors Age Analysis									
Total Creditors	124 741	21 619	45 347	41 177	58 877	12 477	197 927	780 000	1 282 166

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) - M12 June										
		2024/25	Budget Year 2025/26							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	(348)	–	–	–		–
Service charges - Water		511 182	496 566	603 328	30 742	436 902	603 328	(166 425)	-28%	496 566
Service charges - Waste Water Management		141 903	138 779	191 048	12 051	158 112	191 048	(32 936)	-17%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		6 562	3 114	5 335	157	2 520	5 335	(2 815)	-53%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	91 455	7 730	92 262	91 455	808	1%	83 863
Interest from Current and Non Current Assets		10 055	13 607	10 055	670	6 631	10 055	(3 424)	-34%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	3 653	43	2 053	3 653	(1 600)	-44%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	223 040	1 396	63 960	223 040	(159 080)	-71%	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	728 436	1 398	728 066	728 436	(371)	0%	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**	**1 856 350**	**53 839**	**1 490 507**	**1 856 350**	**(365 843)**	**-20%**	**1 469 793**
Expenditure By Type										
Employee related costs		586 399	313 024	312 672	58 171	653 127	312 672	340 455	109%	313 024
Remuneration of councillors		13 234	14 996	13 476	1 699	13 915	13 476	439	3%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	56 177	25 992	267 921	56 177	211 744	377%	76 177
Debt impairment		288 866	28 424	28 424	2 369	28 424	28 424	0	0%	28 424
Depreciation and amortisation		237 913	240 934	240 934	19 730	237 579	240 934	(3 356)	-1%	240 934
Interest		48 440	5 304	5 356	800	45 009	5 356	39 653	740%	5 304
Contracted services		191 228	126 582	126 844	34 278	198 120	126 844	71 276	56%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	–	–		8 000
Irrecoverable debts written off		9 016	4 732	5 920	8 540	25 126	5 920	19 206	324%	4 732
Operational costs		274 207	93 497	93 360	34 450	272 321	93 360	178 961	192%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	0	1	–	1		–
Total Expenditure		**1 906 430**	**911 672**	**883 164**	**186 028**	**1 741 543**	**883 164**	**858 379**	**97%**	**911 672**
Surplus/(Deficit)		**(454 137)**	**558 122**	**973 185**	**(132 189)**	**(251 037)**	**973 185**	**(1 224 222)**	**(0)**	**558 122**
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	457 301	65 240	451 965	457 301	(5 336)	(0)	373 245
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(46 605)**	**931 366**	**1 430 486**	**(66 950)**	**200 928**	**1 430 486**			**931 366**
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		**(46 605)**	**931 366**	**1 430 486**	**(66 950)**	**200 928**	**1 430 486**			**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**	**1 430 486**	**(66 950)**	**200 928**	**1 430 486**			**931 366**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(46 605)**	**931 366**	**1 430 486**	**(66 950)**	**200 928**	**1 430 486**			**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) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
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	–	–	–	–	–	–		–
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 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		289 350	181 289	203 414	33 708	171 717	203 414	(31 697)	-16%	181 289
Vote 14 - Waste Water Management		78 766	191 955	253 887	31 531	280 248	253 887	26 361	10%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	457 301	65 240	451 965	457 301	**(5 336)**	**-1%**	373 245
Total Capital Expenditure		**363 991**	**373 245**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**-1%**	**373 245**
Capital Expenditure - Functional Classification										
Governance and administration		**7 589**	**–**	**–**	**–**	**–**	**–**	–		**–**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	–	–	–	–		–
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**	**457 301**	**65 240**	**451 965**	**457 301**	(5 336)	-1%	**373 245**
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	203 414	33 708	211 269	203 414	7 855	4%	181 289
Waste water management		78 766	191 955	253 887	31 531	240 696	253 887	(13 191)	-5%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**363 991**	**373 245**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**-1%**	**373 245**
Funded by:										
National Government		164 047	373 245	457 301	65 240	451 965	457 301	(5 336)	-1%	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**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**-1%**	**373 245**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		199 945	–	–	–	–	–	–		–
Total Capital Funding		**363 991**	**373 245**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**-1%**	**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 - M12 June

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		7 559	579 168	807 110	(70 397)	579 168
Trade and other receivables from exchange transactions		144 847	527 080	416 054	337 038	527 080
Receivables from non-exchange transactions		13 419	9 470	–	33 263	9 470
Current portion of non-current receivables		2 437	66	–	2 259	66
Inventory		11 617	46 242	33 217	12 299	46 242
VAT		132 678	902	112 603	160 379	902
Other current assets		409	–	–	510	–
Total current assets		**312 965**	**1 162 928**	**1 368 983**	**475 351**	**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	3 622 193	4 000 596	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**	**3 622 083**	**4 034 415**	**3 840 285**
TOTAL ASSETS		**4 154 830**	**5 003 213**	**4 991 067**	**4 509 767**	**5 003 213**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		54 366	(5 231)	–	54 907	(5 231)
Consumer deposits		23 274	–	–	24 227	–
Trade and other payables from exchange transactions		1 184 395	470 115	(12 339)	1 292 798	470 115
Trade and other payables from non-exchange transactions		1 921	2 111	–	5 786	2 111
Provision		114 097	(6 954)	–	124 806	(6 954)
VAT		256 508	96 443	153 961	287 767	96 443
Other current liabilities		–	–	–	–	–
Total current liabilities		**1 634 561**	**556 485**	**141 621**	**1 790 291**	**556 485**
Non current liabilities						
Financial liabilities		27 562	148 958	–	23 950	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**	**–**	**45 859**	**194 333**
TOTAL LIABILITIES		**1 684 033**	**750 817**	**141 621**	**1 836 150**	**750 817**
NET ASSETS	2	**2 470 798**	**4 252 396**	**4 849 446**	**2 673 617**	**4 252 396**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 470 798	4 252 396	4 849 446	2 673 617	4 252 396
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 470 798**	**4 252 396**	**4 849 446**	**2 673 617**	**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 June 2026.

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS AS AT 30 JUNE 2026								
CUSTOMER TYPE	**0-30**	**31-60**	**61-90**	**91-120**	**121-150**	**151-180**	**181+**	**Balance**
Business	R12 135 392.99	R5 711 714.03	R4 947 352.40	R4 838 148.94	R5 872 944.80	R5 133 903.96	R208 409 950.27	R247 049 407.22
Intergovernmental	R6 154 739.55	R3 452 266.24	R4 649 682.12	R2 095 309.75	R1 996 874.84	R897 076.37	R84 095 211.15	R103 341 160.02
Private Individual	R32 113 778.39	R29 076 207.12	R26 689 605.25	R28 255 969.16	R33 837 361.88	R29 940 918.97	R1 415 931 334.03	R1 595 845 172.55
Ugu District Municipality	-R274 979.88	-R251 045.36	-R57 996.72	-R59 625.77	-R47 773.03	-R35 060.10	-R19 168.27	-R745 649.13
Total	**R50 128 931.05**	**R37 989 142.03**	**R36 228 643.05**	**R35 129 802.08**	**R41 659 408.49**	**R35 936 839.20**	**R1 708 417 327.18**	**R1 945 490 090.66**

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 - M12 June

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	**31 - 60 Days**	**61 - 90 Days**	**91 - 120 Days**	**121 - 150 Days**	**151 - 180 Days**	**181 Days - 1 Year**	**Over 1 Year**	**Total**	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	56 954	–	28 807	27 416	50 563	–	137 920	585 176	**886 835**	886 835
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	65 517	20 725	15 087	12 053	6 924	9 990	38 259	141 096	**309 652**	309 652
Auditor General	0800	508	636	–	927	1 228	2 487	1 804	86	**7 675**	7 675
Other	0900	1 762	258	1 453	781	162	–	19 946	53 641	**78 003**	78 003
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**124 741**	**21 619**	**45 347**	**41 177**	**58 877**	**12 477**	**197 927**	**780 000**	**1 282 166**	1 282 166

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

3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June															
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Interest Earned	Closing Balance
R thousands		Yrs/Months													
Municipality															
FNB	74761972882									–					–
										–					–
FNB CALL	62228266335									179			1		180
										1	1			1	1
NEDBANK	7648552728									–					–
										–					–
STANDARD BANK MIG CALL	058905324-041									5 008		5 844	3 731		2 895
										–				11	11
STANDARD BANK	058905324-045									15 000		15 000			–
										58	58				–
ABSA CALL	2081188843 + 2081187889									14 271		14 500	267		38
										267	267			216	216
STANDARD BANK CALL	058905324-042									2				0	2
										–					
ABSA INVEST	2081523754														
STANDARD BANK	058905324-051														
GENERAL ACCOUNT	53299787														–
															–
															–
															–
															–
Municipality sub-total										34 786		35 344	3 998		3 343
Entities															
															–
															–
															–
															–
															–
															–
															–
Entities sub-total										–		–	–		–
TOTAL INVESTMENTS AND INTEREST	2									34 786		35 344	3 998		3 343

Table SC5 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 JUNE 2026								
NO.	DETAILS	BALANCE AS AT 1 JULY 2025	TOTAL INCOME 30 JUNE 2026	TOTAL EXP 30 JUNE 2026	BALANCE AS AT 30 JUNE 2026	TOTAL % SPENT AS AT 30 JUNE 2026	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	-R2 000 000.00	R2 000 000.00	R0.00	100.00%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	R0.00	-R2 185 000.00	R2 185 000.00	R0.00	100.00%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R3 222 000.00	R3 222 000.00	R0.00	100.00%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R100 000 000.00	R100 000 000.00	R0.00	100.00%	GM: WS	DPLG
A5	Development Planning Shared Services	R0.00	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	R24 664 169.22	-R5 335 830.78	82.21%	GM: WS/CS	NDMC
A8	Ugu Transformative River Management Programme	R0.00	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 848.58	R0.00	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	R335 571 000.00	R0.00	100.00%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R706 648 000.00	R706 648 000.00	R0.00	100.00%	GM: TR	DPLG
A13	LGSeta Education Training and Development Practices (Mandatory Grant)	R0.00	-R1 050 541.14	R679 858.81	-R370 682.33	64.72%	GM: CS	LGSETA
	Total Unspent Grants /Subsidies	**-R1 840 848.58**	**-R1 186 787 403.92**	**R1 182 921 739.39**	**-R5 706 513.11**			

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 - M12 June										
		2024/25	Budget Year 2025/26							
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	1 417	10 579	9 829	750	8%	11 349
Pension and UIF Contributions		–	338	338	–	–	338	(338)	-100%	338
Medical Aid Contributions		–	125	125	–	–	125	(125)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	381	–	56	381	(325)	-85%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	2 803	281	3 280	2 803	477	17%	2 803
Sub Total - Councillors		**13 234**	**14 996**	**13 476**	**1 699**	**13 915**	**13 476**	**439**	**3%**	**14 996**
% increase	4		**13.3%**	**1.8%**						**13.3%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	4 668	–	–	4 668	(4 668)	-100%	4 668
Pension and UIF Contributions		–	131	131	–	–	131	(131)	-100%	131
Medical Aid Contributions		–	14	14	–	–	14	(14)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	669	–	–	669	(669)	-100%	669
Cellphone Allowance		–	165	165	–	–	165	(165)	-100%	165
Housing Allowances		–	129	129	–	–	129	(129)	-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**	**–**	**–**	**5 776**	**(5 776)**	**-100%**	**5 776**
% increase	4		**#DIV/0!**	**#DIV/0!**						**#DIV/0!**
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	150 998	34 784	405 832	150 998	254 834	169%	151 350
Pension and UIF Contributions		63 343	49 347	49 347	5 917	68 889	49 347	19 542	40%	49 347
Medical Aid Contributions		25 451	18 805	18 805	2 633	29 401	18 805	10 596	56%	18 805
Overtime		62 340	8 375	8 375	6 026	59 759	8 375	51 384	614%	8 375
Performance Bonus		30 431	9 173	9 173	4 059	34 492	9 173	25 319	276%	9 173
Motor Vehicle Allowance		15 152	10 532	10 532	1 446	17 073	10 532	6 541	62%	10 532
Cellphone Allowance		3 481	3 479	3 479	301	3 622	3 479	143	4%	3 479
Housing Allowances		1 512	2 127	2 127	147	1 756	2 127	(372)	-17%	2 127
Other benefits and allowances		14 219	36 936	36 936	1 383	13 992	36 936	(22 944)	-62%	36 936
Payments in lieu of leave		7 788	7 450	7 450	386	8 666	7 450	1 216	16%	7 450
Long service awards		5 423	2 641	2 641	659	4 623	2 641	1 983	75%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	7 034	429	5 023	7 034	(2 012)	-29%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**586 399**	**307 248**	**306 896**	**58 171**	**653 127**	**306 896**	**346 231**	**113%**	**307 248**
% increase	4		**-47.6%**	**-47.7%**						**-47.6%**
Total Parent Municipality		**599 634**	**328 020**	**326 148**	**59 869**	**667 042**	**326 148**	**340 894**	**105%**	**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**	**59 869**	**667 042**	**326 148**	**340 894**	**105%**	**328 020**
% increase	4		**-45.3%**	**-45.6%**						**-45.3%**
TOTAL MANAGERS AND STAFF		**586 399**	**313 024**	**312 672**	**58 171**	**653 127**	**312 672**	**340 455**	**109%**	**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 - M12 June

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 - M12 June

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) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
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	–	–	–	–	–	–		–
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 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		289 350	181 289	203 414	33 708	171 717	203 414	(31 697)	-16%	181 289
Vote 14 - Waste Water Management		78 766	191 955	253 887	31 531	280 248	253 887	26 361	10%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	457 301	65 240	451 965	457 301	**(5 336)**	**-1%**	373 245
Total Capital Expenditure		**363 991**	**373 245**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**-1%**	**373 245**
Capital Expenditure - Functional Classification										
Governance and administration		**7 589**	**–**	**–**	**–**	**–**	**–**	–		**–**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	–	–	–	–		–
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**	**457 301**	**65 240**	**451 965**	**457 301**	(5 336)	-1%	**373 245**
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	203 414	33 708	211 269	203 414	7 855	4%	181 289
Waste water management		78 766	191 955	253 887	31 531	240 696	253 887	(13 191)	-5%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**363 991**	**373 245**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**-1%**	**373 245**
Funded by:										
National Government		164 047	373 245	457 301	65 240	451 965	457 301	(5 336)	-1%	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**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**-1%**	**373 245**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		199 945	–	–	–	–	–	–		–
Total Capital Funding		**363 991**	**373 245**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**-1%**	**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. QUARTELY MUNICIPAL WITHDRAWALS

national treasury

DC21_BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01 / 04 / 2026 to 30 / 06 / 2026

NAME OF MUNICIPALITY: UGU DM- DC21

Date	Payee	Amount in R'000	Description and Purpose	Authorised by (name
1. Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26(4) when a municipality has failed to approve a budget by 30 June;				
	N/A			
2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29(1):				
	N/A			
3. Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4):				
	N/A			
4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including (i) money collected by the municipality on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the municipality for that person or organ of state;				
	Various service providers	R25 067.50		
5. Section 11(f) - Refund money incorrectly paid into a bank account;				
	Various Customers	R266 795.30	Payments made in error to the Municipality account- refunded	
6. Section 11(g) - Refund guarantees, sureties and security deposits;				
	N/A			
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;				
	Banks	R80 000 000.00		
8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;				
	N/A			
9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.				
	N/A			

DISTRIBUTION	
1. Did the Accounting Officer table in Council a consolidated report of all withdrawals within 30 days after the end of the quarter;	YES / NO
2. Date the consolidated report was tabled; and	DATE : 30 / 07 /2026
3. Was the copy of the consolidated report of all withdrawals submitted to the Auditor General	YES / NO

CHIEF FINANCIAL OFFICER

MUNICIPAL MANAGER

Instructions for completing this report:

The Accounting Officer must include information motivating the non-budgeted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space.

This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

Withdrawals that must be reported each quarter:

Distribution:

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

UGU DISTRICT MUNICIPALITY
L. CELE
MANAGER : CASH MANAGEMENT
08 JUL 2026
Tel: 039 688 5773
SIGN:.......................................

11. MANAGER'S QUALITY CERTIFICATE

Ugu District Municipality

Quality Certificate

I, Vela Owen Mazibuko, the Municipal Manager of Ugu District Municipality hereby certify that-

(mark as appropriate)

- ☐ the monthly budget statement
- ☐x 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 **June 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 01 July 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: M12 June

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

Does this municipality have Entities? Yes

If YES: Identify type of report: Parent Municipality

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Importants documents which provide essential assistance

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

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive and Council	Vote 1	**Executive and Council**	
Vote 2 - Finance and Administration	1.1	Mayor and Council	1.1 - Mayor and Council
Vote 3 - Internal Audit	1.2	Municipal Manager, Town Secretary and Chief Executive	1.2 - Municipal Manager, Town Secretary and Chief Executive
Vote 4 - Community and Social Services	1.3	[Name of sub-vote]	1.3 - [Name of sub-vote]
Vote 5 - Sports and recreation	1.4	[Name of sub-vote]	1.4 - [Name of sub-vote]
Vote 6 - Public safety	1.5	[Name of sub-vote]	1.5 - [Name of sub-vote]
Vote 7 - [NAME OF VOTE 7]	1.6	[Name of sub-vote]	1.6 - [Name of sub-vote]
Vote 8 - Health	1.7	[Name of sub-vote]	1.7 - [Name of sub-vote]
Vote 9 - Planning and Development	1.8	[Name of sub-vote]	1.8 - [Name of sub-vote]
Vote 10 - [NAME OF VOTE 10]	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	**[NAME OF VOTE 10]**	
	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	[Name of sub-vote]	10.3 - [Name of sub-vote]
	10.4	[Name of sub-vote]	10.4 - [Name of sub-vote]
	10.5	[Name of sub-vote]	10.5 - [Name of sub-vote]
	10.6	[Name of sub-vote]	10.6 - [Name of sub-vote]
	10.7	[Name of sub-vote]	10.7 - [Name of sub-vote]
	10.8	[Name of sub-vote]	10.8 - [Name of sub-vote]
	10.9	[Name of sub-vote]	10.9 - [Name of sub-vote]
	10.10	[Name of sub-vote]	10.10 - [Name of sub-vote]
	Vote 11	**Enviromental Protection**	
	11.1	Biodiversity and Landscape	11.1 - Biodiversity and Landscape
	11.2	Coastal Protection	11.2 - Coastal Protection
	11.3	Indigenous Forests	11.3 - Indigenous Forests
	11.4	[Name of sub-vote]	11.4 - [Name of sub-vote]
	11.5	Pollution Control	11.5 - Pollution Control
	11.6	[Name of sub-vote]	11.6 - [Name of sub-vote]
	11.7	[Name of sub-vote]	11.7 - [Name of sub-vote]
	11.8	[Name of sub-vote]	11.8 - [Name of sub-vote]
	11.9	[Name of sub-vote]	11.9 - [Name of sub-vote]
	11.10	[Name of sub-vote]	11.10 - [Name of sub-vote]
	Vote 12	**Energy Sources**	
	12.1	Electricity	12.1 - Electricity
	12.2	[Name of sub-vote]	12.2 - [Name of sub-vote]
	12.3	[Name of sub-vote]	12.3 - [Name of sub-vote]
	12.4	[Name of sub-vote]	12.4 - [Name of sub-vote]
	12.5	[Name of sub-vote]	12.5 - [Name of sub-vote]
	12.6	[Name of sub-vote]	12.6 - [Name of sub-vote]
	12.7	[Name of sub-vote]	12.7 - [Name of sub-vote]
	12.8	[Name of sub-vote]	12.8 - [Name of sub-vote]
	12.9	[Name of sub-vote]	12.9 - [Name of sub-vote]
	12.10	[Name of sub-vote]	12.10 - [Name of sub-vote]
	Vote 13	**Water Management**	
	13.1	Water Treatment	13.1 - Water Treatment
	13.2	Water Distribution	13.2 - Water Distribution
	13.3	Water Storage	13.3 - Water Storage
	13.4	[Name of sub-vote]	13.4 - [Name of sub-vote]
	13.5	[Name of sub-vote]	13.5 - [Name of sub-vote]
	13.6	[Name of sub-vote]	13.6 - [Name of sub-vote]
	13.7	[Name of sub-vote]	13.7 - [Name of sub-vote]
	13.8	[Name of sub-vote]	13.8 - [Name of sub-vote]
	13.9	[Name of sub-vote]	13.9 - [Name of sub-vote]
	13.10	[Name of sub-vote]	13.10 - [Name of sub-vote]
	Vote 14	**Waste Water Management**	
	14.1	Public Toilets	14.1 - Public Toilets
	14.2	Sewerage	14.2 - Sewerage
	14.3	[Name of sub-vote]	14.3 - [Name of sub-vote]
	14.4	Waste Water Treatment	14.4 - Waste Water Treatment
	14.5	[Name of sub-vote]	14.5 - [Name of sub-vote]
	14.6	[Name of sub-vote]	14.6 - [Name of sub-vote]
	14.7	[Name of sub-vote]	14.7 - [Name of sub-vote]
	14.8	[Name of sub-vote]	14.8 - [Name of sub-vote]
	14.9	[Name of sub-vote]	14.9 - [Name of sub-vote]
	14.10	[Name of sub-vote]	14.10 - [Name of sub-vote]
	Vote 15	**Waste Management**	
	15.1	[Name of sub-vote]	15.1 - [Name of sub-vote]
	15.2	[Name of sub-vote]	15.2 - [Name of sub-vote]
	15.3	Solid Waste Removal	15.3 - Solid Waste Removal
	15.4	[Name of sub-vote]	15.4 - [Name of sub-vote]
	15.5	[Name of sub-vote]	15.5 - [Name of sub-vote]
	15.6	[Name of sub-vote]	15.6 - [Name of sub-vote]
	15.7	[Name of sub-vote]	15.7 - [Name of sub-vote]
	15.8	[Name of sub-vote]	15.8 - [Name of sub-vote]
	15.9	[Name of sub-vote]	15.9 - [Name of sub-vote]
	15.10	[Name of sub-vote]	15.10 - [Name of sub-vote]

DC21 Ugu - Contact Information

A. GENERAL INFORMATION

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

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

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

D. MANAGEMENT LEADERSHIP

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

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

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

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

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

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

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

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M12 June

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	653 085	635 345	794 376	42 444	595 015	794 376	(199 361)	-25%	635 345
Investment revenue	10 055	13 607	10 055	670	6 631	10 055	(3 424)	-34%	13 607
Transfers and subsidies - Operational	693 660	729 373	728 436	1 398	728 066	728 436	(371)	-0%	729 373
Other own revenue	95 493	91 468	323 483	9 326	160 796	323 483	(162 687)	-50%	91 468
Total Revenue (excluding capital transfers and contributions)	**1 452 293**	**1 469 793**	**1 856 350**	**53 839**	**1 490 507**	**1 856 350**	**(365 843)**	**-20%**	**1 469 793**
Employee costs	586 399	313 024	312 672	58 171	653 127	312 672	340 455	109%	313 024
Remuneration of Councillors	13 234	14 996	13 476	1 699	13 915	13 476	439	3%	14 996
Depreciation and amortisation	237 913	240 934	240 934	19 730	237 579	240 934	(3 356)	-1%	240 934
Interest	48 440	5 304	5 356	800	45 009	5 356	39 653	740%	5 304
Inventory consumed and bulk purchases	247 993	76 177	56 177	25 992	267 921	56 177	211 744	377%	76 177
Transfers and subsidies	16 013	8 000	–	–	–	–	–		8 000
Other expenditure	756 436	253 236	254 549	79 637	523 993	254 549	269 444	106%	253 236
Total Expenditure	**1 906 430**	**911 672**	**883 164**	**186 028**	**1 741 543**	**883 164**	**858 379**	**97%**	**911 672**
Surplus/(Deficit)	**(454 137)**	**558 122**	**973 185**	**(132 189)**	**(251 037)**	**973 185**	**(1 224 222)**	**-126%**	**558 122**
Transfers and subsidies - capital (monetary	407 532	373 245	457 301	65 240	451 965	457 301	(5 336)	-1%	373 245
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(46 605)**	**931 366**	**1 430 486**	**(66 950)**	**200 928**	**1 430 486**	**(1 229 558)**	**-86%**	**931 366**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(46 605)**	**931 366**	**1 430 486**	**(66 950)**	**200 928**	**1 430 486**	**(1 229 558)**	**-86%**	**931 366**
Capital expenditure & funds sources									
Capital expenditure	**363 991**	**373 245**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**-1%**	**373 245**
Capital transfers recognised	164 047	373 245	457 301	65 240	451 965	457 301	(5 336)	-1%	373 245
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**199 945**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total sources of capital funds	**363 991**	**373 245**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**-1%**	**373 245**
Financial position									
Total current assets	312 965	1 162 928	1 368 983		475 351				1 162 928
Total non current assets	3 841 865	3 840 285	3 622 083		4 034 415				3 840 285
Total current liabilities	1 634 561	556 485	141 621		1 790 291				556 485
Total non current liabilities	49 471	194 333	–		45 859				194 333
Community wealth/Equity	**2 470 798**	**4 252 396**	**4 849 446**		**2 673 617**				**4 252 396**
Cash flows									
Net cash from (used) operating	(3 306 710)	899 872	1 095 012	126 204	2 200 741	1 244 474	(956 268)	-77%	899 872
Net cash from (used) investing	8 986 683	(429 231)	(541 421)	(65 768)	(430 129)	(541 421)	(111 291)	21%	(429 231)
Net cash from (used) financing	–	(5 231)	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**5 979 588**	**480 320**	**553 592**	**60 451**	**2 070 238**	**717 964**	**(1 352 274)**	**-188%**	**–**
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	50 372	34 327	32 709	32 938	39 891	35 639	211 226	1 426 048	1 863 150
Creditors Age Analysis									
Total Creditors	124 741	21 619	45 347	41 177	58 877	12 477	197 927	780 000	1 282 166

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**1 289 011**	**1 205 791**	**1 509 510**	**122 536**	**1 457 253**	**1 509 510**	(52 258)	-3%	**1 205 791**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		1 289 011	1 205 791	1 509 510	122 536	1 457 253	1 509 510	(52 258)	-3%	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**	**347**	**3 434**	**3 653**	(219)	-6%	**1 902**
Planning and development		6 414	1 902	3 653	347	2 576	3 653	(1 077)	-29%	1 902
Road transport		–	–	–	–	–	–	–		–
Environmental protection		1 351	–	–	–	858	–	858	#DIV/0!	–
Trading services		**563 049**	**635 345**	**800 486**	**36 368**	**483 676**	**800 486**	**(316 810)**	-40%	**635 345**
Energy sources		–	–	–	–	–	–	–		–
Water management		422 937	496 566	609 439	24 413	331 416	609 439	(278 023)	-46%	496 566
Waste water management		140 112	138 779	191 048	11 955	152 260	191 048	(38 788)	-20%	138 779
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1 859 825**	**1 843 038**	**2 313 650**	**159 251**	**1 944 363**	**2 313 650**	**(369 288)**	**-16%**	**1 843 038**
Expenditure - Functional										
Governance and administration		**802 641**	**484 742**	**488 057**	**66 595**	**600 958**	**488 057**	112 901	23%	**484 742**
Executive and council		90 981	48 491	48 033	10 540	99 712	48 033	51 679	108%	48 491
Finance and administration		711 295	435 527	439 249	56 055	498 027	439 249	58 778	13%	435 527
Internal audit		366	724	775	–	3 219	775	2 444	315%	724
Community and public safety		**7 963**	**7 944**	**8 116**	**1 062**	**8 415**	**8 116**	299	4%	**7 944**
Community and social services		7 824	7 338	7 732	1 062	6 438	7 732	(1 294)	-17%	7 338
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		139	605	385	–	1 977	385	1 592	414%	605
Economic and environmental services		**50 944**	**45 963**	**38 916**	**1 687**	**37 691**	**38 916**	(1 225)	-3%	**45 963**
Planning and development		49 421	45 531	38 484	1 827	36 936	38 484	(1 548)	-4%	45 531
Road transport		–	–	–	–	–	–	–		–
Environmental protection		1 522	432	432	(140)	754	432	322	75%	432
Trading services		**1 044 881**	**373 024**	**348 075**	**116 684**	**1 094 479**	**348 075**	**746 404**	214%	**373 024**
Energy sources		–	–	–	–	–	–	–		–
Water management		949 968	230 811	209 226	102 174	983 521	209 226	774 295	370%	230 811
Waste water management		94 913	142 213	138 848	14 510	110 958	138 848	(27 890)	-20%	142 213
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1 906 430**	**911 672**	**883 164**	**186 028**	**1 741 543**	**883 164**	**858 379**	**97%**	**911 672**
Surplus/ (Deficit) for the year		**(46 605)**	**931 366**	**1 430 486**	**(26 778)**	**202 819**	**1 430 486**	**(1 227 667)**	**-86%**	**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) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Municipal governance and administration		**1 289 011**	**1 205 791**	**1 509 510**	**122 536**	**1 457 253**	**1 509 510**	(52 258)	-3%	**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	1 509 510	122 536	1 457 253	1 509 510	(52 258)	(0)	1 205 791
Administrative and Corporate Support		420 104	493 440	574 487	107 029	489 319	574 487	(85 168)	(0)	493 440
Asset Management		672 259	–	–	17	707 395	–	707 395	#DIV/0!	–
Finance		196 647	712 351	935 023	15 490	260 538	935 023	(674 485)	(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**	**347**	**3 434**	**3 653**	**(219)**	**(0)**	**1 902**
Planning and development		**6 414**	**1 902**	**3 653**	**347**	**2 576**	**3 653**	**(1 077)**	**(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	43	396	3 653	(3 258)	(0)	1 902
Regional Planning and Development		5 002	–	–	299	2 096	–	2 096	#DIV/0!	–
Town Planning, Building Regulations and Enforcement, and City Engineer		31	–	–	5	51	–	51	#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**	**36 368**	**483 676**	**800 486**	**(316 810)**	**(0)**	**635 345**
Energy sources		–	–	–	–	–	–	–		–
Electricity		–	–	–	–	–	–	–		–
Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
Nonelectric Energy		–	–	–	–	–	–	–		–
Water management		**422 937**	**496 566**	**609 439**	**24 413**	**331 416**	**609 439**	**(278 023)**	**(0)**	**496 566**
Water Treatment		577	–	–	99	1 290	–	1 290	#DIV/0!	–
Water Distribution		404 117	496 566	609 439	22 663	310 339	609 439	(299 099)	(0)	496 566
Water Storage		18 243	–	–	1 651	19 786	–	19 786	#DIV/0!	–
Waste water management		**140 112**	**138 779**	**191 048**	**11 955**	**152 260**	**191 048**	**(38 788)**	**(0)**	**138 779**
Public Toilets		–	–	–	–	–	–	–		–
Sewerage		140 009	138 779	191 048	11 949	152 074	191 048	(38 974)	(0)	138 779
Storm Water Management		–	–	–	–	–	–	–		–
Waste Water Treatment		102	–	–	6	186	–	186	#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**	**2 313 650**	**159 251**	**1 944 363**	**2 313 650**	**(369 288)**	**(0)**	**1 843 038**
Expenditure - Functional										
Municipal governance and administration		**802 641**	**484 742**	**488 057**	**66 595**	**600 958**	**488 057**	**112 901**	**0**	**484 742**
Executive and council		90 981	48 491	48 033	10 540	99 712	48 033	51 679	0	48 491
Mayor and Council		19 991	23 037	22 566	2 605	21 410	22 566	(1 156)	(0)	23 037
Municipal Manager, Town Secretary and Chief Executive		70 990	25 454	25 467	7 935	78 302	25 467	52 835	0	25 454
Finance and administration		711 295	435 527	439 249	56 055	498 027	439 249	58 778	0	435 527
Administrative and Corporate Support		150 965	67 713	67 720	22 357	176 430	67 720	108 711	0	67 713
Asset Management		21 694	36 903	36 903	5 519	20 609	36 903	(16 294)	(0)	36 903
Finance		466 147	291 548	293 607	20 846	223 900	293 607	(69 707)	(0)	291 548
Fleet Management		49 902	19 648	19 648	4 096	51 817	19 648	32 169	0	19 648
Human Resources		6 580	8 644	8 644	272	679	8 644	(7 965)	(0)	8 644
Information Technology		14 800	9 200	11 000	2 419	22 988	11 000	11 988	0	9 200
Legal Services		1 028	1 440	1 295	505	1 045	1 295	(250)	(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	42	359	432	(73)	(0)	432
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		366	724	775	–	3 219	775	2 444	0	724
Governance Function		366	724	775	–	3 219	775	2 444	0	724
Community and public safety		**7 963**	**7 944**	**8 116**	**1 062**	**8 415**	**8 116**	**299**	**0**	**7 944**
Community and social services		**7 824**	**7 338**	**7 732**	**1 062**	**6 438**	**7 732**	**(1 294)**	**(0)**	**7 338**
Aged Care		35	–	–	–	57	–	57	#DIV/0!	–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		–	313	188	–	–	188	(188)	(0)	313
Child Care Facilities		3	–	–	–	–	–	–		–
Community Halls and Facilities		5	–	–	–	–	–	–		–
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		6 190	5 499	5 499	1 062	4 715	5 499	(784)	(0)	5 499
Education		316	324	480	–	138	480	(342)	(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	1 564	(37)	(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**	**–**	**1 977**	**385**	**1 592**	**0**	**605**
Ambulance	–	–	–	–	–	–	–		–
Health Services	139	605	385	–	1 977	385	1 592	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**	**1 687**	**37 691**	**38 916**	**(1 225)**	**(0)**	**45 963**
Planning and development	**49 421**	**45 531**	**38 484**	**1 827**	**36 936**	**38 484**	**(1 548)**	**(0)**	**45 531**
Billboards	–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)	16 041	272	1 172	–	10	1 172	(1 162)	(0)	272
Central City Improvement District	–	–	53	1	9	53	(45)	(0)	–
Development Facilitation	–	–	–	–	–	–	–		–
Economic Development/Planning	6	2 757	2 757	–	–	2 757	(2 757)	(0)	2 757
Regional Planning and Development	30 196	42 474	34 474	2 984	34 446	34 474	(28)	(0)	42 474
Town Planning, Building Regulations and Enforcement, and City Engineer	3 063	–	–	(1 157)	2 471	–	2 471	#DIV/0!	–
Project Management Unit	–	–	–	–	–	–	–		–
Provincial Planning	–	–	–	–	–	–	–		–
Support to Local Municipalities	115	28	28	–	–	28	(28)	(0)	28
Road transport	–	–	–	–	–	–	–		–
Public Transport	–	–	–	–	–	–	–		–
Road and Traffic Regulation	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		–
Taxi Ranks	–	–	–	–	–	–	–		–
Environmental protection	**1 522**	**432**	**432**	**(140)**	**754**	**432**	**322**	**0**	**432**
Biodiversity and Landscape	–	–	–	–	–	–	–		–
Coastal Protection	–	–	–	–	–	–	–		–
Indigenous Forests	–	–	–	–	–	–	–		–
Nature Conservation	–	–	–	–	–	–	–		–
Pollution Control	1 522	432	432	(140)	754	432	322	0	432
Soil Conservation	–	–	–	–	–	–	–		–
Trading services	**1 044 881**	**373 024**	**348 075**	**116 684**	**1 094 479**	**348 075**	**746 404**	**0**	**373 024**
Energy sources	–	–	–	–	–	–	–		–
Electricity	–	–	–	–	–	–	–		–
Street Lighting and Signal Systems	–	–	–	–	–	–	–		–
Nonelectric Energy	–	–	–	–	–	–	–		–
Water management	**949 968**	**230 811**	**209 226**	**102 174**	**983 521**	**209 226**	**774 295**	**0**	**230 811**
Water Treatment	32 652	106 828	68 265	7 718	39 228	68 265	(29 037)	(0)	106 828
Water Distribution	771 241	116 765	133 984	79 385	811 976	133 984	677 992	0	116 765
Water Storage	146 074	7 218	6 977	15 071	132 317	6 977	125 340	0	7 218
Waste water management	**94 913**	**142 213**	**138 848**	**14 510**	**110 958**	**138 848**	**(27 890)**	**(0)**	**142 213**
Public Toilets	3 360	231	231	482	2 003	231	1 772	0	231
Sewerage	24 188	74 955	71 539	2 154	15 101	71 539	(56 438)	(0)	74 955
Storm Water Management	–	–	–	–	–	–	–		–
Waste Water Treatment	67 364	67 027	67 078	11 874	93 854	67 078	26 776	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**	**883 164**	**186 028**	**1 741 543**	**883 164**	**858 379**	**0**	**911 672**
Surplus/ (Deficit) for the year		**(46 605)**	**931 366**	**1 430 486**	**(26 778)**	**202 819**	**1 430 486**	**(1 227 667)**	**(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	-	-	-	*40 172 091*	*1 891 390*	-	*1 891 390*		-
check opexp balance	-	-	-	-	-	-	-		-

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		1 289 011	1 205 791	1 509 510	122 536	1 457 253	1 509 510	(52 258)	-3.5%	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	347	2 576	3 653	(1 077)	-29.5%	1 902
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		1 351	–	–	–	841	–	841	#DIV/0!	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		422 937	496 566	609 439	24 413	331 416	609 439	(278 023)	-45.6%	496 566
Vote 14 - Waste Water Management		140 112	138 779	191 048	11 955	152 260	191 048	(38 788)	-20.3%	138 779
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1 859 825**	**1 843 038**	**2 313 650**	**159 251**	**1 944 346**	**2 313 650**	**(369 304)**	**-16.0%**	**1 843 038**
Expenditure by Vote	1									
Vote 1 - Executive and Council		90 981	48 491	48 033	10 540	99 712	48 033	51 679	107.6%	48 491
Vote 2 - Finance and Administration		711 295	435 527	439 249	56 055	497 828	439 249	58 579	13.3%	435 527
Vote 3 - Internal Audit		366	724	775	–	3 219	775	2 444	315.3%	724
Vote 4 - Community and Social Services		7 786	7 338	7 732	1 062	6 381	7 732	(1 351)	-17.5%	7 338
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		49 421	45 531	38 484	1 827	36 936	38 484	(1 548)	-4.0%	45 531
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		1 522	432	432	(140)	754	432	322	74.6%	432
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		949 968	230 811	209 226	102 174	983 521	209 226	774 295	370.1%	230 811
Vote 14 - Waste Water Management		94 913	142 213	138 848	14 510	110 958	138 848	(27 890)	-20.1%	142 213
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1 906 252**	**911 067**	**882 779**	**186 028**	**1 739 309**	**882 779**	**856 529**	**97.0%**	**911 067**
Surplus/ (Deficit) for the year	2	**(46 427)**	**931 971**	**1 430 871**	**(26 778)**	**205 037**	**1 430 871**	**(1 225 834)**	**-85.7%**	**931 971**

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 - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
1.1 - Mayor and Council		–	–	–	–	–	–	–		–
1.2 - Municipal Manager, Town Secretary and Chief Executi		–	–	–	–	–	–	–		–
1.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		**1 289 011**	**1 205 791**	**1 509 510**	**122 536**	**1 457 253**	**1 509 510**	(52 258)	-3%	**1 205 791**
2.1 - Administrative and Corporate Support		420 104	493 440	574 487	107 029	489 319	574 487	(85 168)	-15%	493 440
2.2 - Asset Management		672 259	–	–	17	707 395	–	707 395	#DIV/0!	–
2.3 - Finance		196 647	712 351	935 023	15 490	260 538	935 023	(674 485)	-72%	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**	**347**	**2 576**	**3 653**	(1 077)	-29%	**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	43	396	3 653	(3 258)	-89%	1 902
9.6 - Regional Planning and Development	5 002	–	–	299	2 096	–	2 096	#DIV/0!	–
9.7 - Town Planning, Building Regulations and Enforcemen	31	–	–	5	51	–	51	#DIV/0!	–
9.8 - Project Management Unit	–	–	–	–	–	–	–		–
9.9 - Provincial Planning	–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities	–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
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**	–	–	–	**841**	–	841	#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	–	–	–	841	–	841	#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**	**24 413**	**331 416**	**609 439**	(278 023)	-46%	**496 566**
13.1 - Water Treatment	577	–	–	99	1 290	–	1 290	#DIV/0!	–
13.2 - Water Distribution	404 117	496 566	609 439	22 663	310 339	609 439	(299 099)	-49%	496 566
13.3 - Water Storage	18 243	–	–	1 651	19 786	–	19 786	#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**	**11 955**	**152 260**	**191 048**	(38 788)	-20%	**138 779**
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		140 009	138 779	191 048	11 949	152 074	191 048	(38 974)	-20%	138 779
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		102	–	–	6	186	–	186	#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**	**2 313 650**	**159 251**	**1 944 346**	**2 313 650**	(369 304)	-16%	**1 843 038**
Expenditure by Vote	1							–		
Vote 1 - Executive and Council		**90 981**	**48 491**	**48 033**	**10 540**	**99 712**	**48 033**	51 679	108%	**48 491**
1.1 - Mayor and Council		19 991	23 037	22 566	2 605	21 410	22 566	(1 156)	-5%	23 037
1.2 - Municipal Manager, Town Secretary and Chief Executi		70 990	25 454	25 467	7 935	78 302	25 467	52 835	207%	25 454
1.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		**711 295**	**435 527**	**439 249**	**56 055**	**497 828**	**439 249**	58 579	13%	**435 527**
2.1 - Administrative and Corporate Support		150 965	67 713	67 720	22 357	176 430	67 720	108 711	161%	67 713
2.2 - Asset Management		21 694	36 903	36 903	5 519	20 609	36 903	(16 294)	-44%	36 903
2.3 - Finance		466 147	291 548	293 607	20 846	223 900	293 607	(69 707)	-24%	291 548
2.4 - Fleet Management		49 902	19 648	19 648	4 096	51 817	19 648	32 169	164%	19 648
2.5 - Human Resources		6 580	8 644	8 644	272	679	8 644	(7 965)	-92%	8 644
2.6 - Information Technology		14 800	9 200	11 000	2 419	22 988	11 000	11 988	109%	9 200
2.7 - Legal Services		1 028	1 440	1 295	505	1 045	1 295	(250)	-19%	1 440
2.8 - Marketing, Customer Relations, Publicity and Media Co		–	–	–	–	–	–	–		–
2.9 - Security Services		–	–	–	–	–	–	–		–
2.10 - Supply Chain Management		180	432	432	42	359	432	(73)	-17%	432
Vote 3 - Internal Audit		**366**	**724**	**775**	**–**	**3 219**	**775**	2 444	315%	**724**
3.1 - Governance Function		366	724	775	–	3 219	775	2 444	315%	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		**7 786**	**7 338**	**7 732**	**1 062**	**6 381**	**7 732**	(1 351)	-17%	**7 338**
4.1 - Aged Care		–	–	–	–	–	–	–		–
4.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		–	313	188	–	–	188	(188)	-100%	313
4.5 - Child Care Facilities		–	–	–	–	–	–	–		–
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	1 564	(37)	-2%	1 202
4.9 - Disaster Management		6 190	5 499	5 499	1 062	4 715	5 499	(784)	-14%	5 499
4.10 - Education		316	324	480	–	138	480	(342)	-71%	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	–	–	–	–	–	–	–		–
8.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.2 - Health Services	–	–	–	–	–	–	–		–
8.3 - Laboratory Services	–	–	–	–	–	–	–		–
8.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.5 - Health Surveillance and Prevention of Communicable	–	–	–	–	–	–	–		–
8.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 9 - Planning and Development	**49 421**	**45 531**	**38 484**	**1 827**	**36 936**	**38 484**	(1 548)	-4%	**45 531**
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	16 041	272	1 172	–	10	1 172	(1 162)	-99%	272
9.3 - Central City Improvement District	–	–	53	1	9	53	(45)	-84%	–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	6	2 757	2 757	–	–	2 757	(2 757)	-100%	2 757
9.6 - Regional Planning and Development	30 196	42 474	34 474	2 984	34 446	34 474	(28)	0%	42 474
9.7 - Town Planning, Building Regulations and Enforcemen	3 063	–	–	(1 157)	2 471	–	2 471	#DIV/0!	–
9.8 - Project Management Unit	–	–	–	–	–	–	–		–
9.9 - Provincial Planning	–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities	115	28	28	–	–	28	(28)	-100%	28
Vote 10 - [NAME OF VOTE 10]	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
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**	**(140)**	**754**	**432**	322	75%	**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	(140)	754	432	322	75%	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**	**209 226**	**102 174**	**983 521**	**209 226**	774 295	370%	**230 811**

13.1 - Water Treatment		32 652	106 828	68 265	7 718	39 228	68 265	(29 037)	-43%	106 828
13.2 - Water Distribution		771 241	116 765	133 984	79 385	811 976	133 984	677 992	506%	116 765
13.3 - Water Storage		146 074	7 218	6 977	15 071	132 317	6 977	125 340	1796%	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**	**138 848**	**14 510**	**110 958**	**138 848**	(27 890)	-20%	**142 213**
14.1 - Public Toilets		3 360	231	231	482	2 003	231	1 772	766%	231
14.2 - Sewerage		24 188	74 955	71 539	2 154	15 101	71 539	(56 438)	-79%	74 955
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		67 364	67 027	67 078	11 874	93 854	67 078	26 776	40%	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	**1 906 252**	**911 067**	**882 779**	**186 028**	**1 739 309**	**882 779**	**856 529**	**0**	**911 067**
Surplus/ (Deficit) for the year	2	**(46 427)**	**931 971**	**1 430 871**	**(26 778)**	**205 037**	**1 430 871**	**(1 225 834)**	**(0)**	**931 971**

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) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	(348)	–	–	–		–
Service charges - Water		511 182	496 566	603 328	30 742	436 902	603 328	(166 425)	-28%	496 566
Service charges - Waste Water Management		141 903	138 779	191 048	12 051	158 112	191 048	(32 936)	-17%	138 779
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		6 562	3 114	5 335	157	2 520	5 335	(2 815)	-53%	3 114
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		86 372	83 863	91 455	7 730	92 262	91 455	808	1%	83 863
Interest from Current and Non Current Assets		10 055	13 607	10 055	670	6 631	10 055	(3 424)	-34%	13 607
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 114	1 902	3 653	43	2 053	3 653	(1 600)	-44%	1 902
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		402	2 589	223 040	1 396	63 960	223 040	(159 080)	-71%	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	728 436	1 398	728 066	728 436	(371)	0%	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**	**1 856 350**	**53 839**	**1 490 507**	**1 856 350**	**(365 843)**	**-20%**	**1 469 793**
Expenditure By Type										
Employee related costs		586 399	313 024	312 672	58 171	653 127	312 672	340 455	109%	313 024
Remuneration of councillors		13 234	14 996	13 476	1 699	13 915	13 476	439	3%	14 996
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		247 993	76 177	56 177	25 992	267 921	56 177	211 744	377%	76 177
Debt impairment		288 866	28 424	28 424	2 369	28 424	28 424	0	0%	28 424
Depreciation and amortisation		237 913	240 934	240 934	19 730	237 579	240 934	(3 356)	-1%	240 934
Interest		48 440	5 304	5 356	800	45 009	5 356	39 653	740%	5 304
Contracted services		191 228	126 582	126 844	34 278	198 120	126 844	71 276	56%	126 582
Transfers and subsidies		16 013	8 000	–	–	–	–	–		8 000
Irrecoverable debts written off		9 016	4 732	5 920	8 540	25 126	5 920	19 206	324%	4 732
Operational costs		274 207	93 497	93 360	34 450	272 321	93 360	178 961	192%	93 497
Losses on Disposal of Assets		(6 890)	–	–	–	–	–	–		–
Other Losses		8	–	–	0	1	–	1		–
Total Expenditure		**1 906 430**	**911 672**	**883 164**	**186 028**	**1 741 543**	**883 164**	**858 379**	**97%**	**911 672**
Surplus/(Deficit)		**(454 137)**	**558 122**	**973 185**	**(132 189)**	**(251 037)**	**973 185**	**(1 224 222)**	**(0)**	**558 122**
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	457 301	65 240	451 965	457 301	(5 336)	(0)	373 245
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(46 605)**	**931 366**	**1 430 486**	**(66 950)**	**200 928**	**1 430 486**			**931 366**
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		**(46 605)**	**931 366**	**1 430 486**	**(66 950)**	**200 928**	**1 430 486**			**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**	**1 430 486**	**(66 950)**	**200 928**	**1 430 486**			**931 366**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(46 605)**	**931 366**	**1 430 486**	**(66 950)**	**200 928**	**1 430 486**			**931 366**

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including ca	**1 859 825**	**1 843 038**	**2 313 650**	**119 079**	**1 942 471**	**2 313 650**		**1 843 038**

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
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	–	–	–	–	–	–		–
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 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		289 350	181 289	203 414	33 708	171 717	203 414	(31 697)	-16%	181 289
Vote 14 - Waste Water Management		78 766	191 955	253 887	31 531	280 248	253 887	26 361	10%	191 955
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	363 991	373 245	457 301	65 240	451 965	457 301	**(5 336)**	**-1%**	373 245
Total Capital Expenditure		**363 991**	**373 245**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**-1%**	**373 245**
Capital Expenditure - Functional Classification										
Governance and administration		**7 589**	**–**	**–**	**–**	**–**	**–**	–		**–**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		7 589	–	–	–	–	–	–		–
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**	**457 301**	**65 240**	**451 965**	**457 301**	(5 336)	-1%	**373 245**
Energy sources		–	–	–	–	–	–	–		–
Water management		289 350	181 289	203 414	33 708	211 269	203 414	7 855	4%	181 289
Waste water management		78 766	191 955	253 887	31 531	240 696	253 887	(13 191)	-5%	191 955
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**363 991**	**373 245**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**-1%**	**373 245**
Funded by:										
National Government		164 047	373 245	457 301	65 240	451 965	457 301	(5 336)	-1%	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**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**-1%**	**373 245**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		199 945	–	–	–	–	–	–		–
Total Capital Funding		**363 991**	**373 245**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**-1%**	**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 - M12 June

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

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

Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
14.1 - Public Toilets								–		
14.2 - Sewerage								–		
14.3 - [Name of sub-vote]								–		
14.4 - Waste Water Treatment								–		
14.5 - [Name of sub-vote]								–		
14.6 - [Name of sub-vote]								–		
14.7 - [Name of sub-vote]								–		
14.8 - [Name of sub-vote]								–		
14.9 - [Name of sub-vote]								–		
14.10 - [Name of sub-vote]								–		
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
15.1 - [Name of sub-vote]								–		
15.2 - [Name of sub-vote]								–		
15.3 - Solid Waste Removal								–		
15.4 - [Name of sub-vote]								–		
15.5 - [Name of sub-vote]								–		
15.6 - [Name of sub-vote]								–		
15.7 - [Name of sub-vote]								–		
15.8 - [Name of sub-vote]								–		
15.9 - [Name of sub-vote]								–		
15.10 - [Name of sub-vote]								–		
Total multi-year capital expenditure		–	–	–	–	–	–	–		–
Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1							–		
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
1.1 - Mayor and Council		–	–	–	–	–	–	–		–
1.2 - Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–		–
1.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		**7 589**	–	–	–	–	–	–		–
2.1 - Administrative and Corporate Support		1 512	–	–	–	–	–	–		–
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	–	–	–	–	–	–		–
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 - [NAME OF VOTE 10]	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
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**	**203 414**	**33 708**	**171 717**	**203 414**	(31 697)	-16%	**181 289**
13.1 - Water Treatment		179 400	118 507	76 324	4 120	61 195	76 324	(15 129)	-20%	118 507
13.2 - Water Distribution		107 728	62 782	125 590	29 588	110 522	125 590	(15 068)	-12%	62 782
13.3 - Water Storage		2 221	–	1 500	–	–	1 500	(1 500)	-100%	–
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**	**253 887**	**31 531**	**280 248**	**253 887**	26 361	10%	**191 955**
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		(38 686)	87 640	139 466	28 999	121 612	139 466	(17 853)	-13%	87 640
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		117 453	104 315	114 421	2 533	158 636	114 421	44 214	39%	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**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**(0)**	**373 245**
Total Capital Expenditure		**363 991**	**373 245**	**457 301**	**65 240**	**451 965**	**457 301**	**(5 336)**	**(0)**	**373 245**

References

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

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		7 559	579 168	807 110	(70 397)	579 168
Trade and other receivables from exchange transactions		144 847	527 080	416 054	337 038	527 080
Receivables from non-exchange transactions		13 419	9 470	–	33 263	9 470
Current portion of non-current receivables		2 437	66	–	2 259	66
Inventory		11 617	46 242	33 217	12 299	46 242
VAT		132 678	902	112 603	160 379	902
Other current assets		409	–	–	510	–
Total current assets		**312 965**	**1 162 928**	**1 368 983**	**475 351**	**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	3 622 193	4 000 596	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**	**3 622 083**	**4 034 415**	**3 840 285**
TOTAL ASSETS		**4 154 830**	**5 003 213**	**4 991 067**	**4 509 767**	**5 003 213**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		54 366	(5 231)	–	54 907	(5 231)
Consumer deposits		23 274	–	–	24 227	–
Trade and other payables from exchange transactions		1 184 395	470 115	(12 339)	1 292 798	470 115
Trade and other payables from non-exchange transactions		1 921	2 111	–	5 786	2 111
Provision		114 097	(6 954)	–	124 806	(6 954)
VAT		256 508	96 443	153 961	287 767	96 443
Other current liabilities		–	–	–	–	–
Total current liabilities		**1 634 561**	**556 485**	**141 621**	**1 790 291**	**556 485**
Non current liabilities						
Financial liabilities		27 562	148 958	–	23 950	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**	**–**	**45 859**	**194 333**
TOTAL LIABILITIES		**1 684 033**	**750 817**	**141 621**	**1 836 150**	**750 817**
NET ASSETS	2	**2 470 798**	**4 252 396**	**4 849 446**	**2 673 617**	**4 252 396**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 470 798	4 252 396	4 849 446	2 673 617	4 252 396
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 470 798**	**4 252 396**	**4 849 446**	**2 673 617**	**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 - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		(214 238)	448 560	562 813	25 599	254 249	685 323	(431 074)	-63%	448 560
Other revenue		6 964	5 165	4 201	1 553	66 480	4 201	62 279	1482%	5 165
Transfers and Subsidies - Operational		758 936	729 373	728 436	–	235 479	728 436	(492 957)	-68%	729 373
Transfers and Subsidies - Capital		(206 175)	373 245	457 301	141 000	235 000	457 301	(222 301)	-49%	373 245
Interest		–	13 607	10 055	–	–	10 055	(10 055)	-100%	13 607
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(3 652 197)	(656 721)	(662 438)	(41 949)	1 409 536	(635 486)	(2 045 022)	322%	(656 721)
Interest		–	(5 356)	(5 356)	–	(2)	(5 356)	(5 354)	100%	(5 356)
Transfers and Subsidies		–	(8 000)	–	–	–	–	–		(8 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(3 306 710)**	**899 872**	**1 095 012**	**126 204**	**2 200 741**	**1 244 474**	**(956 268)**	**-77%**	**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)	(541 421)	(65 768)	(430 129)	(541 421)	(111 291)	21%	(429 231)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**8 986 683**	**(429 231)**	**(541 421)**	**(65 768)**	**(430 129)**	**(541 421)**	**(111 291)**	**21%**	**(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		**5 679 973**	**465 410**	**553 592**	**60 436**	**1 770 612**	**703 053**			**–**
Cash/cash equivalents at beginning:		299 614	14 911	–	15	299 626	14 911			299 626
Cash/cash equivalents at month/year end:		5 979 588	480 320	553 592	60 451	2 070 238	717 964			–

References

1. Material variances to be explained in Table SC1

DC21 Ugu - Supporting Table SC1 Material variance explanations - M12 June

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue**			
	Exchange Revenue			
	Service charges - Electricity	–		
	Service charges - Water	(166 425)	An additional exception report is reviewed before the billing is	
	Service charges - Waste Water Management	(32 936)	An additional exception report is reviewed before the billing is	
	Service charges - Waste management	–		
	Sale of Goods and Rendering of Services	(2 815)	As the Municipality was approaching the end of the financial year	
	Agency services	–		
	Interest	–		
	Interest earned from Receivables	808		
	Interest from Current and Non Current Assets	(3 424)	The variance is owing to a decrease in investment deposits and an	The Municipality will continue to implement its Financial Recovery
	Dividends	–		
	Rent on Land	–		
	Rental from Fixed Assets	(1 600)	The variance arises from the billing of Base Telecommunication	The variance is mainly attributable to lower-than-anticipated Rental
	Licence and permits	–		
	Special rating levies	–		
	Operational Revenue	(159 080)	The variance is mainly attributable to lower-than-anticipated	
	Non-Exchange Revenue	–		
	Property rates	–		
	Surcharges and Taxes	–		
	Fines, penalties and forfeits	–		
	Licence and permits	–		
	Transfers and subsidies - Operational	(371)	The variance is attributable to the Municipality meeting the	
	Interest			
	Fuel Levy			
	Operational Revenue			
	Gains on disposal of Assets			
	Other Gains			
	Discontinued Operations			
2	**Expenditure By Type**			
	Employee related costs	340 455	The expenditure line item remains an area of interest when it	The Municipality is actively implementing a range of remedial and
	Remuneration of councillors	439	This variance is in line with the YTD budget expectations and	
	Bulk purchases - electricity	–		
	Inventory consumed	211 744	This variance is mainly attributable to higher than anticipated bulk	The Municipality is actively implementing a range of remedial and
	Debt impairment	0	and there is no variance. indicating that expenditure is in line with	
	Depreciation and amortisation	(3 356)	The variance is mainly due to lower than anticipated capitalisation	The municipality continues to monitor capital project
	Interest	39 653	This unfavourable variance is due to cash flow challenges which	The Municipality will assess the identified expenditure in
	Contracted services	71 276	This overspend is largely due to higher than anticipated costs in	The Municipality acknowledges the provisions of Section 32 of the
	Transfers and subsidies	–		
	Irrecoverable debts written off	19 206	The debt-write off emanates from incentive programs such as the	The Municipality will assess the identified expenditure in
	Operational costs	178 961	This unfavourable variance is because of expenditure being higher	To address this, the Municipality continues to implement strict
	Losses on Disposal of Assets	–		
	Other Losses	1		
3	**Capital Expenditure**			
	Finance and administration			
	Water management	7 855	The grant allocation was received during the mid-year period and	The Municipality will be appliying for Rollover
	Waste water management	(13 191)	Some of the Disaster Recovery Grant Sanitation Projects had	Project reprioritasation
4	**Financial Position**			
	Total current assets			
	Total non current assets			
	Total current liabilities			
	Total non current liabilities			
5	**Cash Flow**			
	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:			
6	**Measureable performance**			
7	**Municipal Entities**			

References

1. Revenue for each source, vote and standard classification

2. Expenditure for each type, vote and standard classification

3. Capital expenditure for each vote and standard classification

4. Explain any material variances between the annual budget and the expected financial position based on current trends

5. Cash receipts by source and cash payments by type where not explained under revenue and expenditure

6. For Sept, Dec, Mar and Jun statements explain any material variances in achievement of measurable performance objectives

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

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%	2.6%	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%	-0.3%	52.3%	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%	966.7%	26.6%	209.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.5%	104.1%	569.9%	-3.9%	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%	43.8%	21.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4.2%	4.0%	3.2%	4.7%	4.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.7%	16.8%	13.3%	3.0%	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		23 950	
Total Assets		4 154 830	5 003 213	4 991 067	4 509 767	5 003 213
Employee related costs		586 399	313 024	312 672	653 127	313 024
Repairs & Maintenance		61 080	58 696	58 695	70 725	58 696
Interest (finance charges)		48 440	5 304	5 356	45 009	5 304
Principal paid			5 231			5 231
Depreciation		237 913	240 934	240 934		14 996
Operating expenditure		1 906 430	911 672	883 164	1 741 543	911 672
Total Capital Expenditure		363 991	373 245	457 301	65 240	451 965
Borrowed funding for capital						
Debt		1 290 153	661 329	(12 339)	1 399 350	661 329
Equity		2 470 798	4 252 396	4 849 446	2 673 617	4 252 396
Reserves and funds						
Borrowing		27 562	148 958		23 950	148 958
Current assets		312 965	1 162 928	1 368 983	475 351	1 162 928
Current liabilities		1 634 561	556 485	141 621	1 790 291	556 485
Monetary assets		7 559	579 168	807 110	(70 397)	579 168
Total Revenue (excluding capital transfers and contributions)		1 452 293	1 469 793	1 856 350	1 490 507	1 469 793
Transfers and subsidies - Operational		693 660				
Transfers and subsidies - capital (monetary allocations)		407 532	373 245	457 301	451 965	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	42 444	595 015
Cash + investments	Including LT investments	7 559	579 168	807 110	(70 397)	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 - M12 June

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	41 553	30 230	28 800	29 396	36 012	31 927	184 653	1 270 588	1 653 159	1 552 576	–	–
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	11 220	5 694	4 625	4 383	4 590	4 271	22 667	149 863	207 313	185 773	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	(0)	(0)	1 747	1 747	1 747	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(2 401)	(1 598)	(716)	(841)	(711)	(559)	3 906	3 850	931	5 646	–	–
Total By Income Source	**2000**	**50 372**	**34 327**	**32 709**	**32 938**	**39 891**	**35 639**	**211 226**	**1 426 048**	**1 863 150**	**1 745 742**	**–**	**–**
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 789	837	863	795	1 730	730	5 284	18 650	32 678	27 189	–	–
Commercial	2300	13 870	6 375	5 532	4 992	4 998	4 863	31 393	171 651	243 675	217 897	–	–
Households	2400	32 788	27 159	26 339	27 185	33 198	30 038	174 514	1 235 614	1 586 836	1 500 549	–	–
Other	2500	(76)	(44)	(25)	(34)	(35)	7	35	133	(38)	107	–	–
Total By Customer Group	**2600**	**50 372**	**34 327**	**32 709**	**32 938**	**39 891**	**35 639**	**211 226**	**1 426 048**	**1 863 150**	**1 745 742**	**–**	**–**

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 - M12 June

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	56 954	–	28 807	27 416	50 563	–	137 920	585 176	**886 835**	886 835
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	65 517	20 725	15 087	12 053	6 924	9 990	38 259	141 096	**309 652**	309 652
Auditor General	0800	508	636	–	927	1 228	2 487	1 804	86	**7 675**	7 675
Other	0900	1 762	258	1 453	781	162	–	19 946	53 641	**78 003**	78 003
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**124 741**	**21 619**	**45 347**	**41 177**	**58 877**	**12 477**	**197 927**	**780 000**	**1 282 166**	1 282 166

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 - M12 June

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Interest Earned	Closing Balance
R thousands		Yrs/Months													
Municipality															
FNB	74761972882									–					–
										–					–
FNB CALL	62228266335									179			1		180
										1	1			1	1
NEDBANK	7648552728									–					–
										–					–
STANDARD BANK MIG CALL	058905324-041									5 008		5 844	3 731		2 895
										–				11	11
STANDARD BANK	058905324-045									15 000		15 000			–
										58	58				–
ABSA CALL	2081188843 + 2081187889									14 271		14 500	267		38
										267	267			216	216
STANDARD BANK CALL	058905324-042									2				0	2
										–					
ABSA INVEST	2081523754														
STANDARD BANK	058905324-051														
GENERAL ACCOUNT	53299787														–
															–
															–
															–
															–
Municipality sub-total										**34 786**		**35 344**	**3 998**		**3 343**
Entities															
															–
															–
															–
															–
															–
															–
															–
Entities sub-total										**–**		**–**	**–**		**–**
TOTAL INVESTMENTS AND INTEREST	2									**34 786**		**35 344**	**3 998**		**3 343**

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 - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**28 192**	**726 151**	**–**	**(6 856)**	**737 199**	**728 436**	**(19 337)**	**-2.7%**	**726 151**
EPWP Incentive	–	3 606	–	–	(2 864)	358	3 222	(2 864)	-88.9%	–
Finance Management	–	1 950	2 000	–	(1 900)	100	2 000			2 000
Local Government Equitable Share	–	–	706 648	–	–	706 648	706 648			706 648
Municipal Disaster Recovery Grant	–	–	–	–	–	30 000	–			–
Municipal Drought Relief	–	10 695	–	–	–	–	–			–
Municipal Infrastructure Grant	–	–	14 381	–	–	–	14 381	(14 381)	-100.0%	14 381
Rural Road Asset Management Systems Grant	–	11 941	3 122	–	(2 092)	93	2 185	(2 092)	-95.7%	3 122
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		**(11 680)**	**–**	**–**	**1 000**	**(51)**	**–**	**(51)**	**#DIV/0!**	**–**
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipts	–	(4 700)	–	–	–	–	–	–		–
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant descri	–	(6 980)	–	–	1 000	(51)	–			–
								–		
	4							–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		**1 200**	**–**	**–**	**(1 000)**	**(1 000)**	**–**	(1 000)	#DIV/0!	**–**
KwaZulu-Natal_DC 21 - Ugu_Capacity Building and Other_Specify (Ad	–	**1 200**	**–**	**–**	**(1 000)**	**(1 000)**	**–**	(1 000)	#DIV/0!	**–**
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	**17 712**	**726 151**	**–**	**(6 856)**	**736 148**	**728 436**	**(20 388)**	**-2.8%**	**726 151**
Capital Transfers and Grants										
National Government:		427 134	376 467	–	(407 532)	34 150	457 301	(260 365)	**-56.9%**	376 467
Municipal Infrastructure Grant (MIG)	–	278 458	273 245	–	(274 746)	60 825	321 190	(260 365)	-81.1%	273 245
Municipal Disaster Recovery Grant	–	–	–	–	–	–	30 000			–
Integrated National Electrification Programme Grant	–	–	3 222	–	–	–	–			3 222
Regional Bulk Infrastructure	–	12 776	–	–	(17 786)	(11 675)	6 111			–
Water Services Infrastructure Grant	–	135 900	100 000	–	(115 000)	(15 000)	100 000			100 000
								–		
								–		
								–		
								–		
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**	**–**	**(407 532)**	**34 150**	**457 301**	**(260 365)**	**-56.9%**	**376 467**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	488 531	1 102 618	–	(414 388)	770 298	1 185 737	(280 753)	-23.7%	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 - M12 June

Description	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**290 736**	**19 503**	**–**	**(194 617)**	**84 843**	**21 788**	**63 055**	**289.4%**	**19 503**
Expanded Public Works Programme Integrated Grant	–	3 606	–	–	(2 494)	358	3 222	(2 864)	-88.9%	–
Local Government Financial Management Grant	–	1 950	2 000	–	(1 554)	100	2 000	(1 900)	-95.0%	2 000
Municipal Disaster Recovery Grant	–	–	–	–	22 780	24 664	–	24 664	#DIV/0!	–
Municipal Disaster Relief Grant	–	10 695	–	–	–	–	–	–		–
Municipal Infrastructure Grant	–	270 958	14 381	–	(210 308)	60 825	14 381	46 444	322.9%	14 381
Rural Road Asset Management Systems Grant	–	3 527	3 122	–	(3 041)	(1 104)	2 185	(3 289)	-150.5%	3 122
Other transfers and grants [insert description]								–		
Provincial Government:		**6 073**	**–**	**–**	**(164)**	**82**	**–**	**82**	**#DIV/0!**	**–**
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipts								–		
KwaZulu-Natal	–	6 073	–	–	(164)	82	–	82	#DIV/0!	–
								–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		**8**	**–**	**–**	**(1 351)**	**(510)**	**–**	(510)	#DIV/0!	**–**
KwaZulu-Natal-DC 21 - Ugu-Capacity Building and Other	–	**8**	**–**	**–**	**(1 351)**	**(510)**	**–**	(510)	#DIV/0!	**–**
KwaZulu-Natal_DC 21 - Ugu_Capacity Building and Other_Specify (Add grant description)_Receipts								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		**296 816**	**19 503**	**–**	**(196 132)**	**84 414**	**21 788**	**62 626**	**287.4%**	**19 503**
Capital expenditure of Transfers and Grants										
National Government:		148 676	376 467	–	(114 592)	(26 675)	457 301	(483 976)	**-105.8%**	376 467
Integrated National Electrification Programme Grant	–	–	3 222	–	–	–	–	–		3 222
Municipal Disaster Recovery Grant	–	–	–	–	–	–	30 000	(30 000)	-100.0%	–
Municipal Infrastructure Grant	–	–	273 245	–	–	–	321 190	(321 190)	-100.0%	273 245
Regional Bulk Infrastructure Grant	–	12 776	–	–	(17 786)	(11 675)	6 111	(17 786)	-291.1%	–
Water Services Infrastructure Grant	–	135 900	100 000	–	(96 806)	(15 000)	100 000	(115 000)	-115.0%	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**	**–**	**(114 592)**	**(26 675)**	**457 301**	**(483 976)**	**-105.8%**	**376 467**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**493 177**	**395 970**	**–**	**(310 725)**	**57 739**	**479 089**	**(421 350)**	**-87.9%**	**395 970**

References

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10 011	11 349	9 829	1 417	10 579	9 829	750	8%	11 349
Pension and UIF Contributions		–	338	338	–	–	338	(338)	-100%	338
Medical Aid Contributions		–	125	125	–	–	125	(125)	-100%	125
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		17	381	381	–	56	381	(325)	-85%	381
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 206	2 803	2 803	281	3 280	2 803	477	17%	2 803
Sub Total - Councillors		**13 234**	**14 996**	**13 476**	**1 699**	**13 915**	**13 476**	**439**	**3%**	**14 996**
% increase	4		**13.3%**	**1.8%**						**13.3%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4 668	4 668	–	–	4 668	(4 668)	-100%	4 668
Pension and UIF Contributions		–	131	131	–	–	131	(131)	-100%	131
Medical Aid Contributions		–	14	14	–	–	14	(14)	-100%	14
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	669	669	–	–	669	(669)	-100%	669
Cellphone Allowance		–	165	165	–	–	165	(165)	-100%	165
Housing Allowances		–	129	129	–	–	129	(129)	-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**	**–**	**–**	**5 776**	**(5 776)**	**-100%**	**5 776**
% increase	4		**#DIV/0!**	**#DIV/0!**						**#DIV/0!**
Other Municipal Staff										
Basic Salaries and Wages		348 977	151 350	150 998	34 784	405 832	150 998	254 834	169%	151 350
Pension and UIF Contributions		63 343	49 347	49 347	5 917	68 889	49 347	19 542	40%	49 347
Medical Aid Contributions		25 451	18 805	18 805	2 633	29 401	18 805	10 596	56%	18 805
Overtime		62 340	8 375	8 375	6 026	59 759	8 375	51 384	614%	8 375
Performance Bonus		30 431	9 173	9 173	4 059	34 492	9 173	25 319	276%	9 173
Motor Vehicle Allowance		15 152	10 532	10 532	1 446	17 073	10 532	6 541	62%	10 532
Cellphone Allowance		3 481	3 479	3 479	301	3 622	3 479	143	4%	3 479
Housing Allowances		1 512	2 127	2 127	147	1 756	2 127	(372)	-17%	2 127
Other benefits and allowances		14 219	36 936	36 936	1 383	13 992	36 936	(22 944)	-62%	36 936
Payments in lieu of leave		7 788	7 450	7 450	386	8 666	7 450	1 216	16%	7 450
Long service awards		5 423	2 641	2 641	659	4 623	2 641	1 983	75%	2 641
Post-retirement benefit obligations	2	5 706	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 577	7 034	7 034	429	5 023	7 034	(2 012)	-29%	7 034
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**586 399**	**307 248**	**306 896**	**58 171**	**653 127**	**306 896**	**346 231**	**113%**	**307 248**
% increase	4		**-47.6%**	**-47.7%**						**-47.6%**
Total Parent Municipality		**599 634**	**328 020**	**326 148**	**59 869**	**667 042**	**326 148**	**340 894**	**105%**	**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**	**59 869**	**667 042**	**326 148**	**340 894**	**105%**	**328 020**
% increase	4		**-45.3%**	**-45.6%**						**-45.3%**
TOTAL MANAGERS AND STAFF		**586 399**	**313 024**	**312 672**	**58 171**	**653 127**	**312 672**	**340 455**	**109%**	**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 - M12 June

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2025/26	+1 2026/27	+2 2027/28
Cash Receipts By Source																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water revenue		(9 511)	(9 313)	(10 313)	(10 723)	(9 855)	(10 489)	(10 302)	(11 119)	(12 036)	(10 344)	(11 068)	466 279	351 206	383 434	402 513
Service charges - Waste Water Management		(9 683)	(9 131)	(10 399)	(9 828)	(9 287)	(10 706)	(11 900)	(10 829)	(11 361)	(9 514)	(10 939)	210 930	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	1 292	(61 949)	2 978	3 112	3 189
Cash Receipts by Source		**209 449**	**(12 844)**	**(18 291)**	**36 404**	**(18 067)**	**(20 077)**	**(22 286)**	**(22 037)**	**(23 006)**	**(16 775)**	**(20 714)**	**1 109 154**	**1 196 704**	**1 264 898**	**1 325 027**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	–	–	–	–	–	–	–	–	–	373 245	373 245	408 082	427 984
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)													–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**209 449**	**(12 844)**	**(18 291)**	**36 404**	**(18 067)**	**(20 077)**	**(22 286)**	**(22 037)**	**(23 006)**	**(16 775)**	**(20 714)**	**1 482 399**	**1 569 949**	**1 672 979**	**1 753 012**
Cash Payments by Type													–			
Employee related costs		(100)	(139)	(1 429)	1 568	–	–	–	–	–	–	99	313 025	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		(165 077)	(50 942)	(54 705)	(72 940)	(45 937)	(252 333)	(9 498)	(22 197)	(99 653)	(67 648)	(31 425)	988 461	116 106	121 331	124 364
Cash Payments by Type		**(165 177)**	**(51 081)**	**(56 134)**	**(71 371)**	**(45 937)**	**(252 333)**	**(9 498)**	**(22 197)**	**(99 655)**	**(67 648)**	**(31 326)**	**1 971 667**	**1 099 308**	**1 171 601**	**1 216 201**
Other Cash Flows/Payments by Type																
Capital assets		–	–	–	–	–	–	–	–	–	–	–	429 231	429 231	(469 294)	(492 182)
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	(5 231)	(5 231)	5 231	5 231
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		**(165 177)**	**(51 081)**	**(56 134)**	**(71 371)**	**(45 937)**	**(252 333)**	**(9 498)**	**(22 197)**	**(99 655)**	**(67 648)**	**(31 326)**	**2 395 668**	**1 523 309**	**707 538**	**729 250**
NET INCREASE/(DECREASE) IN CASH HELD		**44 272**	**(63 925)**	**(74 426)**	**(34 967)**	**(64 005)**	**(272 410)**	**(31 784)**	**(44 233)**	**(122 661)**	**(84 423)**	**(52 041)**	**(913 269)**	**46 640**	**965 442**	**1 023 762**
Cash/cash equivalents at the month/year beginning:		7 558	51 830	(12 094)	(86 520)	(121 487)	(185 492)	(457 902)	(489 686)	(533 919)	(656 580)	(741 003)	(793 044)	7 558	54 198	1 019 639
Cash/cash equivalents at the month/year end:		51 830	(12 094)	(86 520)	(121 487)	(185 492)	(457 902)	(489 686)	(533 919)	(656 580)	(741 003)	(793 044)	(1 706 313)	54 198	1 019 639	2 043 401

References

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

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

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

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M12 June

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

References

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

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M12 June

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
<u>**Revenue By Municipal Entity**</u>										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	–	–	–	–	–	–		–
<u>**Expenditure By Municipal Entity**</u>										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the yr/period		–	–	–	–	–	–	–		–
<u>**Capital Expenditure By Municipal Entity**</u>										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

<u>References</u>

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 - M12 June

Month R thousands	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	748 890	31 104	38 108	64 235	64 235	38 108	(26 127)	-68.6%	17%
August	748 890	31 104	38 108	28 778	93 013	76 217	(16 796)	-22.0%	25%
September	748 890	31 104	38 108	30 269	123 281	114 325	(8 956)	-7.8%	33%
October	748 890	31 104	38 108	54 694	177 975	152 434	(25 542)	-16.8%	48%
November	748 890	31 104	38 108	22 315	200 291	190 542	(9 749)	-5.1%	54%
December	748 890	31 104	38 108	71 970	272 261	228 650	(43 610)	-19.1%	73%
January	748 890	31 104	38 108	2 182	274 443	266 759	(7 684)	-2.9%	74%
February	748 890	31 104	38 108	13 780	288 223	304 867	16 644	5.5%	77%
March	748 890	31 104	38 108	13 853	302 075	342 975	40 900	11.9%	81%
April	748 890	31 104	38 108	44 317	346 393	381 084	34 691	9.1%	0
May	748 890	31 104	38 108	17 969	364 361	419 192	54 831	13.1%	0
June	748 890	31 104	38 108	65 768	430 129	457 301	27 171	5.9%	0
Total Capital expenditure	**8 986 683**	**373 245**	**457 301**	**430 129**					

DC21 Ugu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**383 243**	**236 704**	**296 107**	**61 709**	**251 102**	**296 107**	45 005	**15.2%**	**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	139 515	30 945	120 598	139 515	18 916	**13.6%**	93 006
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		(121 779)	–	–	–	–	–	–		–
Reservoirs		1 000	–	–	–	–	–	–		–
Pump Stations		2 250	–	–	–	–	–	–		–
Water Treatment Works		152 470	93 006	108 015	11 136	99 151	108 015	8 863	**8.2%**	93 006
Bulk Mains		2 263	–	–	–	–	–	–		–
Distribution		43 945	–	31 500	19 809	21 447	31 500	10 053	**31.9%**	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		298 805	143 698	156 592	30 765	130 160	156 592	26 432	**16.9%**	143 698
Pump Station		11 351	28 917	16 882	5 195	10 068	16 882	6 814	**40.4%**	28 917
Reticulation		130 285	73 820	85 698	22 863	67 708	85 698	17 990	**21.0%**	73 820
Waste Water Treatment Works		157 029	40 961	54 011	2 707	52 383	54 011	1 628	**3.0%**	40 961
Outfall Sewers		140	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		4 290	–	–	–	344	–	(344)	**#DIV/0!**	–
Data Centres		4 290	–	–	–	344	–	(344)	**#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)**	–	–	–	–	–	–		–
Operational Buildings		(19 419)	–	–	–	–	–	–		–
Municipal Offices		(19 419)	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		144	–	–	–	–	–	–		–
Staff Housing		144	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**9 838**	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		9 838	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		9 838	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**10 872**	–	–	–	**854**	–	**(854)**	#DIV/0!	–
Computer Equipment		10 872	–	–	–	854	–	(854)	#DIV/0!	–
Furniture and Office Equipment		**7 110**	–	–	**529**	**1 592**	–	**(1 592)**	#DIV/0!	–
Furniture and Office Equipment		7 110	–	–	529	1 592	–	(1 592)	#DIV/0!	–
Machinery and Equipment		**847 746**	–	–	–	–	–	–		–
Machinery and Equipment		847 746	–	–	–	–	–	–		–
Transport Assets		**128 919**	–	–	–	**15 076**	–	**(15 076)**	#DIV/0!	–
Transport Assets		128 919	–	–	–	15 076	–	(15 076)	#DIV/0!	–
Land		**(36 315)**	–	–	–	–	–	–		–
Land		(36 315)	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	**1 332 139**	**236 704**	**296 107**	**62 238**	**268 624**	**296 107**	**27 483**	**9.3%**	**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 - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**7 143 164**	**15 911**	**8 873**	**–**	**6 070**	**8 873**	2 803	**31.6%**	**15 911**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		72 801	15 911	8 873	–	6 070	8 873	2 803	**31.6%**	15 911
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		51 942	15 911	8 873	–	6 070	8 873	2 803	**31.6%**	15 911
Distribution Points		20 859	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		7 070 363	–	–	–	–	–	–		–
Pump Station		5 812 830	–	–	–	–	–	–		–
Reticulation		(63 927)	–	–	–	–	–	–		–
Waste Water Treatment Works		1 321 461	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

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

Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	**7 152 179**	**15 911**	**8 873**	**–**	**6 070**	**8 873**	**2 803**	31.6%	**15 911**

References

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

check balance	##########	-	-	528 585	-21 835 398	-		-

DC21 Ugu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		37 219	43 582	43 672	9 387	47 662	43 672	(3 989)	-9.1%	43 582
Roads Infrastructure		2 482	6 213	6 720	608	5 747	6 720	974	14.5%	6 213
Roads		2 482	5 132	6 140	284	5 261	6 140	878	14.3%	5 132
Road Structures		–	1 080	580	325	485	580	95	16.4%	1 080
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		4 219	4 214	4 554	–	2 732	4 554	1 821	40.0%	4 214
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		4 219	4 214	4 554	–	2 732	4 554	1 821	40.0%	4 214
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		26 540	28 942	30 069	7 807	33 473	30 069	(3 404)	-11.3%	28 942
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		2 176	2 795	1 914	250	1 954	1 914	(41)	-2.1%	2 795
Pump Stations		270	216	216	–	75	216	141	65.1%	216
Water Treatment Works		2 080	1 661	1 621	49	2 873	1 621	(1 253)	-77.3%	1 661
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		17 474	20 295	15 718	2 645	18 577	15 718	(2 859)	-18.2%	20 295
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		4 540	3 976	10 600	4 863	9 992	10 600	608	5.7%	3 976
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		3 783	2 917	1 893	967	5 133	1 893	(3 240)	-171.2%	2 917
Pump Station		2 063	2 917	1 893	486	3 130	1 893	(1 237)	-65.4%	2 917
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		1 720	–	–	482	2 003	–	(2 003)	#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	4	201	297	95	32.1%	1 297
Sand Pumps		–	1 297	297	4	201	297	95	32.1%	1 297
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		195	–	140	–	376	140	(236)	-168.1%	–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		195	–	140	–	376	140	(236)	-168.1%	–
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**	**930**	**4 187**	**7 311**	**3 124**	**42.7%**	**7 311**
Operational Buildings	2 523	7 311	7 311	930	4 187	7 311	3 124	**42.7%**	7 311
Municipal Offices	2 523	7 311	7 311	930	4 187	7 311	3 124	42.7%	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**	**90**	**676**	**728**	**53**	7.2%	**819**
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	574	819	728	90	676	728	53	**7.2%**	819
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	574	819	728	90	676	728	53	7.2%	819
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–

Computer Equipment		**27**	**22**	**22**	**21**	**25**	**22**	**(3)**	-16.1%	**22**
Computer Equipment		27	22	22	21	25	22	(3)	-16.1%	22
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		**1 384**	**1 812**	**1 812**	**75**	**781**	**1 812**	**1 030**	56.9%	**1 812**
Machinery and Equipment		1 384	1 812	1 812	75	781	1 812	1 030	56.9%	1 812
Transport Assets		**19 353**	**5 150**	**5 150**	**1 589**	**17 395**	**5 150**	**(12 245)**	-237.8%	**5 150**
Transport Assets		19 353	5 150	5 150	1 589	17 395	5 150	(12 245)	-237.8%	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**	**58 695**	**12 091**	**70 725**	**58 695**	**(12 030)**	**-20.5%**	**58 696**

DC21 Ugu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**216 576**	**93 762**	**93 762**	**18 310**	**219 442**	**93 762**	(125 681)	**-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	219 442	59 456	(159 987)	**-269.1%**	59 456
Dams and Weirs		–	3 285	3 285	–	–	3 285	3 285	**100.0%**	3 285
Boreholes		–	657	657	–	–	657	657	**100.0%**	657
Reservoirs		–	9 856	9 856	–	–	9 856	9 856	**100.0%**	9 856
Pump Stations		–	13 142	13 142	–	–	13 142	13 142	**100.0%**	13 142
Water Treatment Works		–	17 522	17 522	–	–	17 522	17 522	**100.0%**	17 522
Bulk Mains		–	5 136	5 136	–	–	5 136	5 136	**100.0%**	5 136
Distribution		216 576	–	–	18 310	219 442	–	(219 442)	**#DIV/0!**	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	9 856	9 856	–	–	9 856	9 856	**100.0%**	9 856
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	34 306	34 306	–	–	34 306	34 306	**100.0%**	34 306
Pump Station		–	15 332	15 332	–	–	15 332	15 332	**100.0%**	15 332
Reticulation		–	5 832	5 832	–	–	5 832	5 832	**100.0%**	5 832
Waste Water Treatment Works		–	13 142	13 142	–	–	13 142	13 142	**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**	**1 420**	**16 694**	**82 575**	**65 881**	**79.8%**	**82 575**
Operational Buildings	16 289	82 575	82 575	1 420	16 694	82 575	65 881	**79.8%**	82 575
Municipal Offices	16 289	82 575	82 575	1 420	16 694	82 575	65 881	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**	**–**	**1 443**	**110**	**(1 333)**	-1217.5%	**110**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		2 559	110	110	–	1 443	110	(1 333)	**-1217.5%**	110
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		2 559	110	110	–	1 443	110	(1 333)	-1217.5%	110
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**–**	**4 381**	**4 381**	**–**	**–**	**4 381**	**4 381**	100.0%	**4 381**
Computer Equipment		–	4 381	4 381	–	–	4 381	4 381	100.0%	4 381
Furniture and Office Equipment		**–**	**55 640**	**55 640**	**–**	**–**	**55 640**	**55 640**	100.0%	**55 640**
Furniture and Office Equipment		–	55 640	55 640	–	–	55 640	55 640	100.0%	55 640
Machinery and Equipment		**–**	**88**	**88**	**–**	**–**	**88**	**88**	100.0%	**88**
Machinery and Equipment		–	88	88	–	–	88	88	100.0%	88
Transport Assets		**–**	**4 381**	**4 381**	**–**	**–**	**4 381**	**4 381**	100.0%	**4 381**
Transport Assets		–	4 381	4 381	–	–	4 381	4 381	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**	**19 730**	**237 579**	**240 934**	**3 356**	**1.4%**	**240 934**

DC21 Ugu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June

Description	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**272 833**	**120 630**	**152 321**	**3 530**	**155 436**	**152 321**	(3 115)	**-2.0%**	**120 630**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		30 900	32 500	81 646	–	91 283	81 646	(9 638)	**-11.8%**	32 500
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		30 900	32 500	81 646	–	91 283	81 646	(9 638)	**-11.8%**	32 500
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		7 527	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		7 527	–	–	–	–	–	–		–
Water Supply Infrastructure		226 227	88 130	66 700	3 530	62 696	66 700	4 005	**6.0%**	88 130
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		41 243	28 673	22 099	767	19 253	22 099	2 846	**12.9%**	28 673
Reservoirs		10 399	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		216 293	–	6 111	–	5 314	6 111	797	**13.0%**	–
Distribution		(66 566)	59 457	38 490	2 764	38 129	38 490	361	**0.9%**	59 457
Distribution Points		10 862	–	–	–	–	–	–		–
PRV Stations		13 996	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		8 180	–	3 975	–	1 457	3 975	2 518	**63.3%**	–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		8 180	–	3 975	–	1 457	3 975	2 518	**63.3%**	–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

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

Transport Assets		**940**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Transport Assets		940	–	–	–	–	–	–		–
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	**380 429**	**120 630**	**152 321**	**3 530**	**155 436**	**152 321**	**(3 115)**	**-2.0%**	**120 630**

References

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

Chart C1 2025/26 Capital Expenditure Monthly Trend: actual v target

Month	2024/25	Original Budget	Adjusted Budget	Monthly actual
Jul	748 890	31 104	38 108	64 235
Aug	748 890	31 104	38 108	28 778
Sep	748 890	31 104	38 108	30 269
Oct	748 890	31 104	38 108	54 694
Nov	748 890	31 104	38 108	22 315
Dec	748 890	31 104	38 108	71 970
Jan	748 890	31 104	38 108	2 182
Feb	748 890	31 104	38 108	13 780
Mar	748 890	31 104	38 108	13 853
Apr	748 890	31 104	38 108	44 317
May	748 890	31 104	38 108	17 969
Jun	748 890	31 104	38 108	65 768

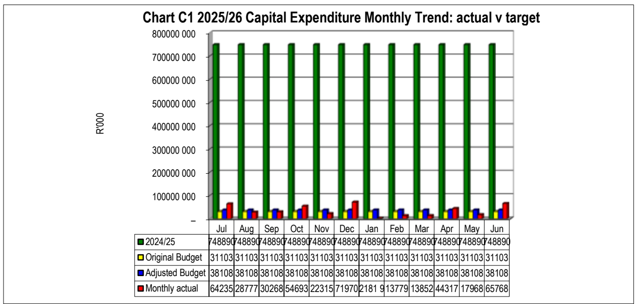

Chart C2 2025/26 Capital Expenditure: YTD actual v YTD target

Month	YearTD actual	YearTD budget
Jul	64 235	38 108
Aug	93 013	76 217
Sep	123 281	114 325
Oct	177 975	152 434
Nov	200 291	190 542
Dec	272 261	228 650
Jan	274 443	266 759
Feb	288 223	304 867
Mar	302 075	342 975
Apr	346 393	381 084
May	364 361	419 192
Jun	430 129	457 301

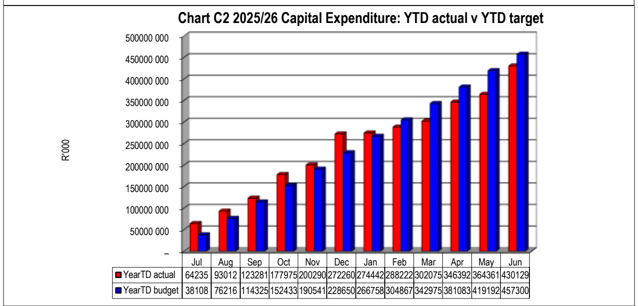

Chart C3 Aged Consumer Debtors Analysis

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2025/2	50 372	34 327	32 709	32 938	39 891	35 639	211 226	1 426 048
2024/25	–	–	–	–	–	–	–	–

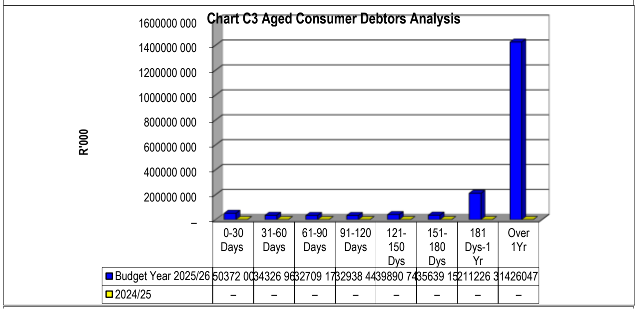

Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2024/25	Budget Year 2025/26
Organs of State	31 698	32 678
Commercial	236 365	243 675
Households	1 539 231	1 586 836
Other	(37)	(38)

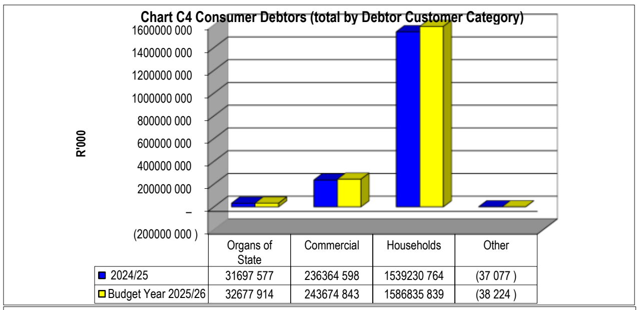

Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output les	Pensions / Reti	Loan repaymen	Trade Creditors	Auditor Genera	Other
2024/25	–	886 835	–	–	–	–	309 652	7 675	78 003
Budget Year 2025/2	–	886 835	–	–	–	–	309 652	7 675	78 003