



UGU DISTRICT MUNICIPALITY

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

Prepared By: Budget and Treasury Office

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PART 1 – IN-YEAR REPORT

1. PURPOSE

The purpose of the report is to submit to the Mayor the statement of financial performance and implementation of the 2026/27 Budget of the Ugu District Municipality for the period ending 30 September 2026 in line with the statutory requirements of S71 of the Municipal Finance Management Act (Act 56, 2003).

2. AUTHORITY

Mayor

3. LEGAL / STATUTORY REQUIREMENTS

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

4. BACKGROUND

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

5. EXECUTIVE SUMMARY

The monthly budget statement in terms of section 71 of the Municipal Finance Management Act for the period ended 30 September 2026 is detailed below. The monthly budget statement is divided into the following:

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

6. MAIN TABLES

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

5.1. MONTHLY BUDGET STATEMENT SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M03 September								
Description	2025/26	Budget Year 2026/27						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands							%	
Total Revenue (excluding capital transfers and contributions)	R1 499 149 089	R1 883 067 832	R69 244 161	R495 333 360	R470 766 957	R24 566 403	5%	R1 883 067 832
Total Expenditure	R1 983 477 811	R927 748 153	R152 422 426	R463 148 172	R231 937 092	R231 211 080	100%	R927 748 153
Surplus/(Deficit)	-R484 328 722	R955 319 679	-R83 178 265	R32 185 188	R238 829 865	-R206 644 677	-87%	R955 319 679
Total sources of capital funds	R439 523 785	R399 851 852	R20 149 507	R110 818 974	R99 962 967	R10 856 007	11%	R399 851 852

Table C1 above, reflects an actual monthly deficit of R83.1 million. The year-to-date (YTD) actual is showing a surplus of R32.1 million against the YTD budget surplus of R238.8 million which resulted in an unfavourable variance of R206.6 million.

5.1.1. Revenue by source

The YTD actual for revenue is R495.3 million compared to the YTD budget of R470.7 million which translates to a variance of R24.5 million.

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

5.1.2. Operating Expenditure:

The YTD actual for operating expenditure is R463.1million compared to the YTD budget of R231.9 million which translates to a variance of R231.2 million.

The total variance for Operating Expenditure is **unfavourable**, 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 R110.8 million compared to the YTD budget of R99.9 million which translates to variance of R10.8 million.

This outcome is **favourable** 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 - M03 September

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	661 085	898 595	–	55 507	151 813	224 649	(72 835)	-32%	898 595
Investment revenue	6 619	11 412	–	1 461	2 923	2 853	70	2%	11 412
Transfers and subsidies - Operational	715 576	773 640	–	654	311 430	193 410	118 020	0	773 640
Other own revenue	115 870	199 421	–	11 623	29 167	49 855	(20 689)	-41%	199 421
Total Revenue (excluding capital transfers and contributions)	1 499 149	1 883 068	–	69 244	495 333	470 767	24 566	5%	1 883 068
Employee costs	645 339	325 586	–	57 392	208 188	81 397	126 792	156%	325 586
Remuneration of Councillors	13 915	13 975	–	1 132	3 420	3 494	(74)	-2%	13 975
Depreciation, amortisation and impairment	260 838	246 904	–	20 235	60 704	61 726	(1 022)	-2%	246 904
Interest, Dividends and Rent on Land	89 069	5 554	–	8 759	10 348	1 388	8 960	645%	5 554
Inventory consumed and bulk purchases	268 490	58 065	–	7 085	47 397	14 516	32 881	227%	58 065
Transfers and subsidies	16 960	–	–	–	–	–	–		–
Other expenditure	688 867	277 664	–	57 819	133 091	69 416	63 675	92%	277 664
Total Expenditure	1 983 478	927 748	–	152 422	463 148	231 937	231 211	100%	927 748
Surplus/(Deficit)	(484 329)	955 320	–	(83 178)	32 185	238 830	(206 645)	-87%	955 320
Transfers and subsidies - capital (monetary allocations)	466 346	399 852	–	23 172	127 313	99 963	27 350	27%	399 852
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(17 983)	1 355 172	–	(60 006)	159 498	338 793	(179 295)	-53%	1 355 172
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(17 983)	1 355 172	–	(60 006)	159 498	338 793	(179 295)	-53%	1 355 172
Capital expenditure & funds sources									
Capital expenditure	439 524	399 852	–	20 150	110 819	99 963	10 856	11%	399 852
Capital transfers recognised	467 462	399 852	–	20 150	110 819	99 963	10 856	11%	399 852
Borrowing	43 011	–	–	–	–	–	–		–
Internally generated funds	(70 950)	–	–	–	–	–	–		–
Total sources of capital funds	439 524	399 852	–	20 150	110 819	99 963	10 856	11%	399 852
Financial position									
Total current assets	722 120	1 623 661	–		756 277				1 623 661
Total non current assets	4 032 594	4 187 333	–		4 082 779				4 187 333
Total current liabilities	1 850 011	676 730	–		1 777 630				676 730
Total non current liabilities	90 032	576 423	–		87 256				576 423
Community wealth/Equity	2 040 607	4 557 841	–		3 804 512				4 557 841
Cash flows									
Net cash from (used) operating	(4 635 507)	1 173 070	–	(183 549)	112 921	306 670	193 749	63%	709 646
Net cash from (used) investing	9 426 243	(463 424)	–	(20 175)	(110 889)	(115 856)	(4 967)	4%	(463 424)
Net cash from (used) financing	–	–	–	–	160	–	(160)		–
Cash/cash equivalents at the month/year end	5 090 362	718 392	–	(203 724)	12 038	199 560	187 522	94%	256 068
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	64 526	42 988	34 783	30 767	30 503	28 852	229 658	1 475 291	1 937 368
Creditors Age Analysis									
Total Creditors	68 404	42 427	21 081	10 948	10 675	32 896	200 700	828 151	1 215 282

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

5.3. FINANCIAL PERFORMANCE - REVENUE BY SOURCE

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description		Ref	2025/26 Audited	Original	Adjusted	Monthly actual	Budget Year 2026/27		YTD	YTD %	Full Year
						YearTD actual	YearTD budget				
R thousands											
Revenue											
Exchange Revenue											
Service charges - Electricity			—	—	—	—	—	—			—
Service charges - Water			498 819	684 777	—	40 367	107 822	171 194	(63 372)	-37%	684 777
Service charges - Waste Water Management			162 265	213 818	—	15 140	43 991	53 454	(9 463)	-18%	213 818
Service charges - Waste management			—	—	—	—	—	—	—		—
Sale of Goods and Rendering of Services			3 100	6 055	—	68	875	1 514	(638)	-42%	6 055
Agency services			—	—	—	—	—	—	—		—
Interest			—	—	—	—	—	—	—		—
Interest earned from Receivables			98 996	103 801	—	8 537	25 250	25 950	(700)	-3%	103 801
Interest from Current and Non Current Assets			6 619	11 412	—	1 461	2 923	2 853	70	2%	11 412
Dividends			—	—	—	—	—	—	—		—
Rent on Land			—	—	—	—	—	—	—		—
Rental from Fixed Assets			2 053	4 146	—	9	8	1 037	(1 028)	-99%	4 146
Licence and permits			—	—	—	—	—	—	—		—
Special rating levies			—	—	—	—	—	—	—		—
Construction Contract Revenue			—	—	—	—	—	—	—		—
Development Charges			—	—	—	—	—	—	—		—
Operational Revenue			10 968	85 418	—	3 010	3 033	21 355	(18 322)	-86%	85 418
Non-Exchange Revenue											
Property rates			—	—	—	—	—	—	—		—
Surcharges and Taxes			—	—	—	—	—	—	—		—
Fines, penalties and forfeits			—	—	—	—	—	—	—		—
Licence and permits			—	—	—	—	—	—	—		—
Transfers and subsidies - Operational			715 576	773 640	—	654	311 430	193 410	118 020	61%	773 640
Interest			—	—	—	—	—	—	—		—
Fuel Levy			—	—	—	—	—	—	—		—
Operational Revenue			—	—	—	—	—	—	—		—
Gains on disposal of Fixed and Intangible Assets			(635)	—	—	—	—	—	—		—
Other Gains			1 387	—	—	—	—	—	—		—
Discontinued Operations			—	—	—	—	—	—	—		—
Total Revenue (excluding capital transfers and contributions)			1 499 149	1 883 068	—	69 244	495 333	470 767	24 566	5%	1 883 068

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 R107.8 million compared with the year-to-date budget of R171.1 million which resulted in an **unfavourable** variance of R63.3 million.

The unfavourable variance on water service charges is mainly attributable to lower-than-anticipated revenue generated from service users. This was caused by reduced consumption levels than originally projected.

5.3.1.2. Service charges-sanitation.

The actual revenue billed from Service charges year-to-date (YTD) actual - Sanitation amounted to R43.9 million compared with the year-to-date budget of R53.4 million which resulted in an **unfavourable** variance of R9.4 million.

The unfavourable variance in sanitation service charges is mainly attributable to lower-than-anticipated revenue generated from service users.

5.3.1.3. Rental of facilities

Revenue from rental of facilities year-to-date (YTD) actual amounted to R8 thousand compared with the year-to-date budget of R1 million which resulted in an **unfavourable** variance of R1 million.

The revenue was lower than expected due to a lower number of facility rentals during the reporting period, resulting in reduced income compared to the budgeted projections.

5.3.1.4. Interest earned-external investments - Current and Non-Current Assets

Interest earned on external investments year-to-date (YTD) actual amounted to R2.9 million compared with the year-to-date budget of R2.8 million, resulting in a **favourable** variance of R70 thousand.

The favourable variance is primarily attributable to higher-than-anticipated interest income earned on investment deposits during the reporting period. This is due to improved returns on interest-bearing accounts.

5.3.1.5. Interest earned-outstanding debtors - Receivables

Interest earned on outstanding debtors' year-to-date (YTD) actual amounts to R25.2 million compared with the year-to-date budget of R25.9 million, resulting in an **unfavourable** variance of R700 thousand.

The unfavourable variance on interest earned from outstanding debtors is primarily attributable to a lower-than-anticipated balance of overdue accounts. A significant number of customers took advantage of the municipality's debt amnesty programme, which resulted in the waiver of interest charges and the settlement of outstanding debt.

5.3.1.6. Transfers and subsidies

Transfers and subsidies recognised operational year-to-date (YTD) actual amounted to R311.4 million compared with the year to-date budget of R193.4 million, resulting in a **favourable** variance of R118 million.

The favourable variance is primarily attributable to the timing of the Equitable Share receipt, which is intended to support operational expenditure over the period up until the municipality receives another tranche. As the allocation is intended to fund expenditure over this period, the full allocation is not expected to be utilised during the initial months. The Municipality will continue to monitor the utilisation of the allocation to ensure that the funds are efficiently and appropriately utilised.

5.3.1.7. Other revenue

5.3.1.7.1 Sale of Goods and Rendering of Services

Revenue from sale of goods and rendering of services year-to-date (YTD) actual amounted to R875 thousand compared with the year to-date budget of R1.5 million, resulting in an **unfavourable** variance of R638 thousand.

The revenue is generated from sundry services provided by the municipal which is raised as and when the user departments request the same. It largely comes from insurance commission that the municipality receives. The lower than anticipated revenue recognised is as a result of fluctuations in insurance-related transactions, resulting in commissions varying from month to month.

5.3.1.7.2 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 R3 million compared with the year-to-date budget of R21.3 million, resulting in an **unfavourable** variance of R18.3 million.

The variance is mainly attributable to revenue generated from the sale of building plans, tender documents, clearance certificates, and other operational revenue, including the recovery costs for Ugu plants utilised by uMngeni-uThukela Water.

5.4. FINANCIAL PERFORMANCE - EXPENDITURE BY TYPE

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

2025/26 Table 34 Monthly Budget Statement Financial Performance (Revenue and Expenditure) - 30 September										
Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD	YTD %	Full Year
R thousands										
Expenditure By Type										
Employee related costs		645 339	325 586	-	57 392	208 188	81 397	126 792	156%	325 586
Remuneration of councillors		13 915	13 975	-	1 132	3 420	3 494	(74)	-2%	13 975
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		268 490	58 065	-	7 085	47 397	14 516	32 881	227%	58 065
Debt impairment		231 600	29 476	-	2 456	7 369	7 369	-	-	29 476
Depreciation, amortisation and impairment		260 838	246 904	-	20 235	60 704	61 726	(1 022)	-2%	246 904
Interest, Dividends and Rent on Land		89 069	5 554	-	8 759	10 348	1 388	8 960	645%	5 554
Contracted services		224 381	146 476	-	28 846	45 295	36 619	8 676	24%	146 476
Transfers and subsidies		16 960	-	-	-	-	-	-	-	-
Irrecoverable debts written off		25 126	6 139	-	131	1 861	1 535	326	21%	6 139
Operational costs		286 742	95 573	-	26 386	78 566	23 893	54 673	229%	95 573
Disposal of Fixed and Intangible Assets		(78 982)	-	-	-	-	-	-	-	-
Other Losses		1	-	-	-	-	-	-	-	-
Total Expenditure		1 983 478	927 748	-	152 422	463 148	231 937	231 211	100%	927 748

5.4.1. Employee related costs

The expenditure on the year-to-date (YTD) actual employee costs amounted to R208.1 million compared with the year-to-date budget of R81.3 million, resulting in an **unfavourable** variance of R126.7 million.

The overspending variance is mainly due to personnel costs exceeding budgeted projections in specific departments as a result of operational demands. Furthermore, the payment of employee bonuses /13th cheques in August contributed significantly to the increase in employee-related expenditure.

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.

5.4.2. Remuneration of councillors

The actual expenditure for the year-to-date (YTD) actual councilor's allowance amounted to R3.4 million compared with the year-to-date budget of R3.4 million, resulting in a **favourable** variance of R74 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 R7.3 million compared with the year-to-date budgeted amount of R7.3 million.

There is no variance, indicating that expenditure is in line with the planned budget.

5.4.4. Depreciation and asset impairment

The year-to-date (YTD) actual expenditure on depreciation and asset impairment amounted to R60.7 million compared with the budget of R61.7 million, resulting in a **favourable** variance of R1 million.

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

5.4.5. Interest paid.

The year-to-date (YTD) actual expenditure on interest paid amounted to R10.3 million compared with the year-to-date budget of R1.3 million, resulting in an **unfavourable** variance of R8.9 million.

This unfavourable variance is due to cash-flow challenges which then led to interest being charged on overdue accounts because of unpaid invoices within the regulated period of 30 days.

5.4.6. Inventory consumed.

The year-to-date (YTD) actual expenditure for inventory consumed amounted to R47.3 million compared with the year-to-date budget of R14.5 million, resulting in an **unfavourable** variance of R32.8 million.

The unfavourable variance is mainly due to prolonged drought conditions and constrained local water resources, necessitating higher-than-budgeted bulk water purchases to ensure a sustainable water supply to communities.

5.4.7. Contracted Services

The year-to-date (YTD) actual expenditure on Contracted services amounted to R45.2 million, compared with a year-to-date (YTD) budget of R36.6 million resulting in a favourable variance of R8.6 million.

The favourable variance is primarily attributable to the fact that the Municipality is implementing strict cost containment measures, particularly on non-core and non-essential expenditure, to ensure that expenditure remains within the approved budget and available financial resources.

5.4.8 Irrecoverable debts written off.

The year-to-date (YTD) actual expenditure on Irrecoverable debts written off amounted to R1.8 million, while the year-to-date (YTD) budget R1.5 million resulting in an **unfavourable** variance of R326 thousand.

The variance is attributable to the interest waiver and debt amnesty programme introduced by the Municipality to encourage customers to settle their outstanding accounts. Although the amnesty programme ended in June 2026, some customers did not submit the required documentation within the prescribed period but nevertheless proceeded to make payments towards their outstanding accounts.

5.4.9. Other operating expenditure

The year-to-date (YTD) actual expenditure on other operational expenditure amounted to R78.5 million compared with the year-to-date budget of R23.8 million resulting in an **unfavourable** variance of R54.6 million.

This unfavourable variance is attributable to expenditure exceeding budgeted expectations. The main contributing cost items include electricity and fuel, with fuel costs increasing as a result of national fuel price hikes. In addition, the annual Workmen's Compensation payment due for the new financial year contributed to the higher-than-anticipated expenditure.

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.

5.5. DEBTORS AGE ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS								
AS AT 30 SEPTEMBER 2026								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R14 971 660.07	R6 911 611.82	R5 936 489.28	R4 920 777.49	R4 561 484.96	R4 189 959.15	R213 079 725.06	R254 571 707.83
Intergovernmental	R8 103 218.61	R2 297 443.84	R874 677.73	R517 586.82	R561 166.37	R1 014 105.26	R29 869 995.16	R43 238 193.79
Private Individual	R45 525 832.89	R34 494 765.34	R28 615 480.44	R25 734 922.29	R25 882 325.55	R24 325 874.71	R1 478 747 600.56	R1 663 326 801.78
Ugu District Municipality	-R302 263.42	-R543 985.40	-R161 564.12	-R104 410.03	-R78 882.82	-R44 361.97	-R110 450.71	-R1 345 918.47
Total	R68 298 448.15	R43 159 835.60	R35 265 083.33	R31 068 876.57	R30 926 094.06	R29 485 577.15	R1 721 586 870.07	R1 959 790 784.93

The debtors book totals R1.960 billion, with R1.722 billion (87.8%) older than 180 days. This indicates that the main problem is accumulated historical debt rather than only current billing. Residential debt is the principal driver, Private individuals owe R1.663 billion (84.9%) of total debt. Of this, R1.479 billion is older than 180 days, suggesting prolonged non-payment and weak recovery of arrears. Business arrears are also highly aged, Businesses owe R254.6 million (13.0%), of which R213.1 million (83.7%) is over 180 days. Customers can avoid normal collections measures as some use boreholes and water-storage facilities, reducing the effectiveness of water restrictions and disconnections. Illegal connections and meter bypasses allow continued water consumption after restriction or disconnection, resulting in ongoing consumption without corresponding recovery of arrears. Intergovernmental accounts total R43.2 million, with R29.9 million (69.1%) older than 180 days. The high debtors book is mainly caused by deeply aged residential and business arrears, an 87% collection rate that does not keep pace with revenue, ineffective disconnection measures, illegal meter bypasses, and delayed settlement of government accounts.

INTERGOVERNMENTAL AGE ANALYSIS								
AS AT 30 SEPTEMBER 2026								
Account Category	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Department of Correctional Services	R49 376.10	R319 250.56	R0.00	R0.00	R0.00	R0.00	-R140 513.19	R228 113.47
Department of Justice	-R249 070.50	R17 967.38	R19 797.81	R31 456.63	R23 842.86	R28 920.49	R152 045.42	R24 960.09
Dept of Education	-R916.22	R455.07	R380.42	R418.70	R417.25	R415.80	R36 561.00	R37 732.02
Dept of Education(Section 20)	R4 472.74	R41 686.46	R0.00	R0.00	R0.00	R0.00	R0.00	R46 159.20
Dept of Education(Section 21)	R773 104.42	R436 574.71	R338 575.43	R142 305.70	R392 350.89	R532 630.83	R19 200 181.04	R21 815 723.02
Dept of Health	R1 109 973.89	R267 774.34	R75 826.60	R1 198.98	R301.31	R300.09	-R215 791.14	R1 239 584.07
Dept of Higher Education and Training	R342 803.17	R15 525.84	R25 939.01	R9 710.63	R4 224.66	R1 664.23	R204 078.42	R603 945.96
Dept of Home Affairs	R8 097.22	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R8 097.22
Dept of Human Settlement	R8 108.20	R8 074.46	R7 782.99	R8 436.29	R6 986.37	R6 466.87	R278 305.99	R324 161.17
Dept of Public Works National	R447 660.20	R122 480.25	R48 213.42	R31 953.28	R31 030.35	R27 558.18	R1 936 610.42	R2 645 506.10
Dept of Public Works Provincial	R5 450.26	R5 444.02	R2 856.87	R1 814.56	R1 629.78	R1 804.82	R201 547.67	R220 547.98
Dept of Social Development	R2 654.68	-R2 892.09	R846.20	R775.22	-R138 660.16	R769.41	R28 215.85	-R108 290.89
Dept of Sports and Recreation	R2 578.10	R14.35	R0.00	R0.00	R0.00	R0.00	-R5 499.13	-R2 906.68
Dept of Transport	R194 229.36	R182 991.11	R42 072.47	-R8 464.53	R10 327.61	R10 068.12	R555 796.98	R987 021.12
Eskom	R101 832.48	R76 404.29	R86 946.42	R71 761.77	R78 860.10	R60 837.58	R2 192 330.67	R2 668 973.31
Harry Gwala District Municipality	R154 570.66	R151 103.35	R159 447.23	R126 067.97	R0.00	R0.00	R0.00	R591 189.21
National Youth Development Agency	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	-R17 913.64	-R17 913.64
Ray Nkonyeni Municipality	R1 212 052.99	R355 702.92	-R10 381.22	R12 187.31	R16 215.40	R10 589.21	-R129 740.54	R1 466 626.07
SASSA	R2 138.51	R3 932.84	R2.71	R0.00	R0.00	R0.00	R0.00	R6 074.06
South African Post Office	R11 022.56	R1 357.52	R289.72	R275.93	R274.74	R273.56	R14 095.02	R27 589.05
Telkom SA	R31 543.04	R4 527.07	R4 055.39	R3 534.55	R3 609.09	R3 643.55	R33 788.52	R84 701.21
Transnet	R75 176.35	R40 522.80	R39 529.58	R48 116.25	R60 097.09	R85 843.20	R4 787 525.80	R5 136 811.07
Umdoni Local Municipality	R697 322.10	R247 309.77	R30 868.17	R34 357.60	R68 014.78	R240 710.64	R774 760.09	R2 093 343.15
Umgweni Uthukela Water	R2 996 580.28	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R2 996 580.28
Umuziwabantu Municipality	R121 044.12	R1 048.52	R309.08	R273.57	R272.12	R270.67	-R21 246.45	R101 971.63
Umzumbe Municipality	R1 413.90	R188.30	R1 319.43	R1 406.41	R1 372.13	R1 338.01	R4 856.36	R11 894.54
Grand Total	R8 103 218.61	R2 297 443.84	R874 677.73	R517 586.82	R561 166.37	R1 014 105.26	R29 869 995.16	R43 238 193.79

5.6. CREDITORS ANALYSIS

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 September

2027/28 - Supporting Table 6.2: monthly Budget Statement - aged debtors - 1003 September														
Description	NT Code	Budget Year 2026/27										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		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				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	52 665	37 920	30 280	27 292	27 223	25 546	205 886	1 310 691	1 717 502	1 596 638	-	-	
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	13 291	6 303	5 209	4 268	4 058	3 790	26 051	153 602	216 572	191 768	-	-	
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	(0)	-	-	-	(0)	1 739	1 739	1 739	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(1 430)	(1 235)	(706)	(792)	(779)	(484)	(2 279)	9 259	1 555	4 925	-	-	
Total By Income Source	2000	64 526	42 988	34 783	30 767	30 503	28 852	229 658	1 475 291	1 937 368	1 795 070	-	-	
2025/26 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	3 610	1 050	550	527	340	680	6 110	19 916	32 784	27 574	-	-	
Commercial	2300	16 012	7 592	6 127	4 862	4 513	4 182	30 643	177 911	251 841	222 111	-	-	
Households	2400	45 016	34 400	28 173	25 456	25 694	24 015	192 912	1 277 307	1 652 973	1 545 383	-	-	
Other	2500	(112)	(54)	(67)	(78)	(44)	(25)	(7)	157	(231)	3	-	-	
Total By Customer Group	2600	64 526	42 988	34 783	30 767	30 503	28 852	229 658	1 475 291	1 937 368	1 795 070	-	-	

The increase in trade and other creditors is mainly attributable to the outstanding amount payable to uMngeni-uThukela Water, following the conclusion of a new payment agreement between the Municipality and the entity. The agreement provides for the settlement of the outstanding debt through an agreed repayment arrangement extending to 2031.

As at 30 June 2026, the Municipality's outstanding debt to uMngeni-uThukela Water for bulk water purchases amounted to R851,329,883.36. In addition to servicing this historical debt, the Municipality is required to settle current water consumption accounts timeously to prevent the accumulation of further interest charges. The current monthly water consumption invoices average approximately R26,500,000.00 per month.

Since the end of the 2025/26 financial year, the Municipality has made payments totalling R 31,853,248.42 towards the principal debt and has remained compliant with the agreed payment commitments as at 30 September 2026. However, due to ongoing cash flow constraints, the Municipality has been unable to settle all current monthly invoices within the prescribed period. Consequently, the Municipality is in contravention of Section 65(e) of the Municipal Finance Management Act (MFMA), which requires that owing by a municipality be paid within 30 days of receipt of the relevant invoice or statement, unless otherwise prescribed.

The Municipality is currently engaging with uMngeni-uThukela Water to negotiate a revised payment arrangement that is affordable and sustainable, while also addressing the current monthly consumption charges. However, uMngeni-uThukela Water has expressed concerns regarding the Municipality's current commitment to pay all monies R10 million per month.

As at 30 September 2026, the total outstanding balance owing to uMngeni-uThukela Water stood at R896,489,699.42. As the ring-fenced allocation is limited to the debt balance as at 30 June 2026, invoices amounting to R43,950,111.39 fall outside the ring-fenced arrangement and are therefore subject to interest charges due to late payment. These interest charges may consequently be classified as fruitless and wasteful expenditure.

The other portion of the creditor's balance relates to normal trade and operational creditors arising from goods and services procured by the Municipality, the increase is primarily attributable to the Municipality's constrained financial position and cash-flow challenges, which have affected its ability to settle all creditor obligations within the normal payment cycle. The Municipality continues to prioritise the settlement of creditors in accordance with available cash resources.

5.7. CAPITAL EXPENDITURE

UGU DISTRICT MUNICIPALITY							
CAPITAL BUDGET: 30 SEPTEMBER 2026							
PROJECT NAME	ORIGINAL BUDGET	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	YTD ACTUALS	YTD BUDGET	VARIANCE
INTERNAL CAPEX							
Furniture and Office Equipment					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
PROJECT NAME	ORIGINAL BUDGET	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	YTD ACTUALS	YTD BUDGET	VARIANCE
MIG							
Umzimkhulu Bulk Water Augmentation scheme	R45 474 577.84	R5 439 990.07	R3 115 119.66	R0.00	R8 555 109.73	R11 368 644.46	-R2 813 534.73
Msikaba and Surrounds Water Supply Scheme	R14 232 217.59	R502 657.85	R1 789 565.21	R1 605 224.47	R3 897 447.53	R3 558 054.40	R339 393.13
KwaLembe Bulk Water Extension	R57 358 807.00	R0.00	R12 242 996.68	R3 569 979.35	R15 900 661.10	R14 339 701.75	R1 560 959.35
Emergency Boreholes Programme: Phase 2 - Implementation	R3 642 009.93	R196 117.70	R0.00	R259 097.23	R455 214.93	R910 502.48	-R455 287.55
KwaMgai and Surrounds Water	R39 639 333.61	R3 160 773.52	R0.00	R11 524 244.21	R14 685 017.73	R9 909 833.40	R4 775 184.33
Umzinto Slum Clearance: Farm Isonti Low cost Housing Water and Sanitation Scheme	R5 150 463.65	R3 467 979.74	R0.00	R567 144.67	R4 035 124.41	R1 287 615.91	R2 747 508.50
Refurbishment of Sanitation Infrastructure	R13 597 288.00	R4 364 434.00	R924 485.00	R911 200.00	R6 200 119.00	R3 399 322.00	R2 800 797.00
Umzinto Waste Water Treatment Works and Outfall Sewers Upgrade and Rehabilitation	R26 559 348.09	R1 853 940.94	R968 382.60	R1 360 965.39	R4 183 288.93	R6 639 837.02	-R2 456 548.09
Pennington Waterborne Sanitation Project	R22 139 667.52	R253 320.00	R506 640.00	R351 652.80	R1 111 612.80	R5 534 916.88	-R4 423 304.08
Margate Extension 3 & 7 Sanitation Scheme - Ward 6	R22 037 430.46	R8 749 067.49	R0.00	R0.00	R8 749 067.49	R5 509 357.62	R3 239 709.87
Refurbishment And Upgrade Of Margate Storm-Damaged Infrastructure, Wastewater Tre	R27 020 706.31	R7 145 996.02	R0.00	R0.00	R7 145 996.02	R6 755 176.58	R390 819.44
TOTAL MIG	R276 851 850.00	R35 134 277.33	R19 547 189.15	R20 149 508.12	R74 918 659.67	R69 212 962.50	R5 705 697.17
PROJECT NAME	ORIGINAL BUDGET	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	YTD ACTUALS	YTD BUDGET	VARIANCE
WSIG							
Non revenue water reduction project	R20 000 000.00	R1 575 102.25	R14 117 851.52	R0.00	R15 692 953.77	R5 000 000.00	R10 692 953.77
Boreholes Management System	R2 000 000.00	0.00	R0.00	R0.00	R0.00	R500 000.00	-R500 000.00
KwaNositha And Game Reserve Bulk Water Infrastructure And Reticulation - Phase 1	R24 000 000.00	0.00	R13 327 478.06	R0.00	R13 327 478.06	R6 000 000.00	R7 327 478.06
KwaMadlala Water Pipeline	R1 500 000.00	0.00	R0.00	R0.00	R0.00	R375 000.00	-R375 000.00
Water Pipeline Replacements Programme	R50 000 000.00	0.00	R0.00	R0.00	R0.00	R12 500 000.00	-R12 500 000.00
Refurbishment of Mechanical and Electrical Infrastructure	R23 500 000.00	0.00	R0.00	R0.00	R0.00	R5 875 000.00	-R5 875 000.00
Upgrade of Harding Sewer Reticulation	R2 000 000.00	0.00	R0.00	R0.00	R0.00	R500 000.00	-R500 000.00
TOTAL WSIG	R123 000 000.00	R1 575 102.25	R27 445 329.58	R0.00	R29 020 431.83	R30 750 000.00	-R1 729 568.17
PROJECT NAME	ORIGINAL BUDGET	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	YTD ACTUALS	YTD BUDGET	VARIANCE
RBIG							
Cwabeni Bulk Water Supply Scheme		R6 879 882.49	R0.00	R0.00	R6 879 882.49	R0.00	R6 879 882.49
TOTAL RBIG	R0.00	R6 879 882.49	R0.00	R0.00	R6 879 882.49	R0.00	R6 879 882.49
TOTAL CAPITAL EXPENDITURE	R399 851 850.00	R43 589 262.07	R46 992 518.73	R20 149 508.12	R110 818 973.99	R99 962 962.50	R10 856 011.49

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 R110 818 973.99 relating to **MIG, WSIG and RBIG**, against the year-to-date budget of R99 962 962.50 resulting in a variance of R10 856 011.49.

5.8. INVESTMENT PORTFOLIO

UGU DISTRICT MUNICIPALITY									
INVESTMENT REGISTER: 30 SEPTEMBER 2026									
NO	BANK NAME	ACCOUNT NUMBER	ACCOUNT TYPE	OPENING BALANCE - 31 AUGUST 2026	MONTHLY INTEREST WITHDRAWN	PARTIAL/PREMAT URE WITHDRAWAL	INVESTMENT TOP UP	INTEREST EARNED	CLOSING BALANCE - 30 SEPTEMBER 2026
1	FNB	74761972882	CAPITAL	R0.00					R0.00
			INT ACC-8.89%	R0.00					R0.00
2	FNB CALL	62228266335	CAPITAL	R181 152.49			R1 778.28		R182 930.77
			INT -	R1 778.28	R1 778.28			R1 002.36	R1 002.36
3	NEDBANK	7648552728	CAPITAL	R0.00					R0.00
			INT ACC-9%	R0.00					R0.00
4	STANDARD MIG CALL	058905324-041	MIG CALL STD	R104 233.53			R50 455.22		R154 688.75
			INT-4.80%	R455.22	R455.22			R372.86	R372.86
5	STANDARD	058905324-045	CAPITAL	R0.00					R0.00
			INT-9.20%	R0.00					R0.00
6	ABSA CALL	2081188843 + 2081187889	CAPITAL	R14 700 139.09		R14 500 200.00	R26 383.47		R226 322.56
			INT-9.53%	R26 383.47	R26 383.47			R211 014.21	R211 014.21
7	STD CALL	058905324-042	CAPITAL	R1 010 126.60		R47 462 849.32	R60 632 730.78		R14 180 008.06
			INT-9.20%	R7 930.78	R7 930.78			R765 923.83	R765 923.83
	ABSA INVEST	2081523754.00	CAPITAL	R100 000 000.00		R70 000 000.00			R30 000 000.00
			INTEREST - 8.95%	0.00					R0.00
8	GENERAL ACCOUNT	053299787	INTEREST-4.8%	R0.00					R0.00
			TOTAL	R116 032 199.46	R36 547.75	R131 963 049.32	R60 711 347.75	R978 313.26	R45 722 263.40

The Municipality's investment portfolio, including the type of investment, amounts invested, financial institution, interest earned and maturity periods. In the case of the Municipality, investments are limited to short-term placements with a maximum investment period of 90 days. The Municipality does not hold any long-term investments. Available funds are temporarily placed in short-term investments/deposits until they are required for their intended purposes, particularly in respect of grant-funded expenditure. This enables the Municipality to earn interest on available funds while ensuring that the funds remain accessible to meet expenditure commitments when required.

5.9. TRANSFERS AND GRANTS RECEIPTS

UGU DISTRICT MUNICIPALITY									
GRANTS REGISTER 30 SEPTEMBER 2026									
NO.	DETAILS	GAZZETED AMOUNTS	BALANCE AS AT 1 JULY 2026	TOTAL INCOME 30 SEPTEMBER 2026	TOTAL EXP 30 SEPTEMBER 2026	BALANCE AS AT 30 SEPTEMBER 2026	TOTAL % SPENT AS AT 30 SEPTEMBER 2026	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R2 200 000.00	R0.00	-R2 200 000.00	R124 856.59	-R2 075 143.41	5.68%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	R3 248 000.00	R0.00	R0.00		R0.00	0.00%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R3 019 000.00	R0.00	-R755 000.00	R621 257.65	-R133 742.35	82.29%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R129 000 000.00	R0.00	-R51 600 000.00	R33 373 496.59	-R18 226 503.41	64.68%	GM: WS	DPLG
A5	Municipal Disaster Recovery Grant	R0.00	-R5 335 830.78	R0.00		-R5 335 830.78	0.00%	GM: WS/CS	NDMC
A6	Regional Bulk Infrastructure Grant	R0.00	R0.00	-R7 911 864.86	R7 911 864.86	R0.00	100.00%	GM: WS	DWS
A7	Mig Projects	R291 423 000.00	R0.00	-R102 000 000.00	R86 027 472.75	-R15 972 527.25	84.34%	GM: WS	DPLG
A8	Equitable Shares	R744 602 000.00	R0.00	-R310 251 000.00	R186 150 499.98	-R124 100 500.02	60.00%	GM: TR	DPLG
A9	LGSeta Education Training and Development Practices (Mandatory Grant)	R0.00	-R370 682.33	-R192 785.68	R433 084.43	-R130 383.58	76.86%	GM: CS	LGSETA
	Total Unspent Grants/Subsidies	R1 173 492 000.00	-R5 706 513.11	-R474 910 650.54	R314 642 532.85	-R165 974 630.80			

5.9.1. Transfers and Grants Receipts

The total grants received for the financial year-to-date amounted to R474 910 650.54 as per the Table/ Schedule above, and the expenditure to-date is R314 642 532.85 which is 66.25%.

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)

The FMG is intended to promote and support municipal financial management reforms and strengthen the implementation of the Municipal Finance Management Act (MFMA). It supports municipalities in improving financial management capacity, systems, processes and compliance.

The gazetted amount is R2 200 000.00 million, and as per the table above R2 200 000.00 was received from the National Treasury in August. Therefore, expenditure for the financial year-to-date amounted to R124 856.59. The spending on the Grant based on the amount received is 5.68%

5.9.3.2. Municipal Infrastructure Grant (MIG)

MIG is used primarily for the construction, upgrading and refurbishment of basic municipal infrastructure, particularly infrastructure that supports the delivery of basic services to communities.

The gazetted amount is R291 423 000.00, The Municipality received R102 000 000.00 in July and R86 027 472.75 was spent by the end of September. The spending of the Grant is 84.34% against the amount received.

5.9.3.3. Water Services Infrastructure Grant (WSIG)

WSIG is used to develop, rehabilitate and improve water services infrastructure, particularly to support reliable access to basic water services in underserved communities.

The gazetted amount is R 129 000 000.00, The municipality received R51 600 000.00 in July and R33 373 496.59 was spent by the end of September. The spending of the Grant is 64.68% against the amount received to date.

5.9.3.4. Other grants

The gazette allocations for 2026/27 are as follows:

- The Expanded Public Works Programme is used to create temporary work opportunities and support labor-intensive projects, with a focus on providing income opportunities to unemployed and vulnerable people.

The Expanded Public Works Programme gazetted amount R 3 019 000.00 and the expenditure as at 30 September is R621 257.65. We received R755 000.00 from the National Treasury in August 2026. The spending on the Grant is 82.29% of the amount received.

- The RRAMS Grant is intended to assist district municipalities with establishing and maintaining road asset management systems and collecting road, bridge and traffic data. The information is used to assess the condition of rural municipal roads and to support the prioritisation and planning of road maintenance and infrastructure investment.

Rural Roads Asset Management Systems Grant gazetted amount R3 248 000.00, R0.00 was received in September. The expenditure as at the end of September 2026 is R0.00.

As per National Treasury's payment schedule, the RRAMS grant is expected to be received in October 2026.

5.9.3.5 LGSeta Education Training and Development Practices (Mandatory Grant)

The funding for the Mandatory Grant is derived from the Skills Development Levy (SDL), which is a statutory levy payable by employers. The Skills Development Levy is 1% of the leviabale payroll of an organization, The Mandatory Grant amounts to 20% of the Skills Development Levies paid by the employer.

From the allocation of R1,050,541.14 received by the municipality in March 2026, an amount of R370,682.33 remained unspent. An additional allocation of R192 785.68 received during the current financial year in July 2026. During the month of reporting, R433 084.43 was spent, representing 76.86% expenditure for the month.

5.9.3.6 Municipal Disaster Recovery Grant

Municipal Disaster Recovery Grant specifically supports recovery from qualifying disasters by financing approved restoration, rehabilitation and reconstruction activities. Expenditure must be linked to the approved disaster-related interventions and applicable grant conditions.

The Municipality received R30 million allocation from National Treasury for the Disaster Recovery Grant at mid-year, as published in the Government Gazette dated 6 February 2026. The grant was not fully utilised, and the Municipality has applied for a rollover of the unspent balance of R5 335 830.78 in accordance with the applicable requirements. As at 30 September 2026, no expenditure had been incurred against the Disaster Recovery Grant, representing 0% expenditure of the allocation.

5.9.3.7 Regional Bulk Infrastructure Grant

Regional Bulk Infrastructure Grant is used for the development, augmentation or refurbishment of regional bulk water and sanitation infrastructure that supports the delivery of services to municipalities and communities.

The Department of Water and Sanitation (DWS) appointed Ugu District Municipality for the development of all planning studies for the Cwabenj Bulk Water Scheme Upgrade in Ugu District, specifically the components Raw Water Pipeline, St Hellens Abstraction Weir and Cwabenj WTW. R7 911 864.86 million was received in July 2026, the expenditure to date is R7 911 864.86 which translates to 100% spending.

5.10. EXPENDITURE DETAILS SALARIES

DC21 Ugu - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration		Ref	2025/26 Audited	Original	Adjusted	Monthly actual	Budget Year 2026/27		YTD	YTD %	Full Year
R thousands			A	B	C		YearTD actual	YearTD budget			D
Councillors (Political Office Bearers plus Other)											
Allowances and Service Related Benefits											
Basic Salary			9 649	9 483	-	778	2 334	2 371	(37)	-2%	9 483
Cell phone Allowance			56	395	-	-	-	99	(99)	-100%	395
Housing Allowance			-	-	-	-	-	-	-	-	-
In-kind Benefits			-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Office-bearer Allowance			930	709	-	84	255	177	77	44%	709
Out of pocket Expenses			-	238	-	-	-	60	(60)	-100%	238
Travelling Allowance			3 280	2 652	-	270	831	663	168	25%	2 652
Use of Personal Facilities			-	16	-	-	-	4	(4)	-100%	16
Total Allowances and Service Related Benefits			13 915	13 494	-	1 132	3 420	3 373	46	1%	13 494
Social Contributions											
Medial Aid Benefits			-	130	-	-	-	32	(32)	-100%	130
Pension Fund Contributions			-	351	-	-	-	88	(88)	-100%	351
Total Social Contributions			-	481	-	-	-	120	(120)	-100%	481
Total Councillors			13 915	13 975	-	1 132	3 420	3 494	(74)	-2%	13 975
% increase											
Senior Managers of the Municipality											
Salaries and Allowances											
Basic Salary			-	4 881	-	-	-	1 220	(1 220)	-100%	4 881
Bonuses			-	1 073	-	-	-	268	(268)	-100%	1 073
Allowance											
Accommodation, Travel and Incidental			-	292	-	-	-	73	(73)	-100%	292
Cellular and Telephone			-	172	-	-	-	43	(43)	-100%	172
Housing Benefits			-	134	-	-	-	34	(34)	-100%	134
Non-pensionable			-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle			-	697	-	-	-	174	(174)	-100%	697
Voluntary Work			-	-	-	-	-	-	-	-	-
Total Allowance			-	1 296	-	-	-	324	(324)	-100%	1 296
Service Related Benefits											
Acting			-	-	-	-	-	-	-	-	-
Bonus			-	-	-	-	-	-	-	-	-
Danger Allowance			-	-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-	-
Fire Brigade			-	-	-	-	-	-	-	-	-
In-kind Benefits			-	-	-	-	-	-	-	-	-
Leave Pay			-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads			-	-	-	-	-	-	-	-	-
Long Service Award			-	-	-	26	322	-	322	-	-
Overtime			-	-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-	-
Standby Allowance			-	-	-	-	-	-	-	-	-
Tools Allowance			-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing			-	-	-	-	-	-	-	-	-
Leave gratuity			-	-	-	-	-	-	-	-	-
Long Term Service Award			-	-	-	-	-	-	-	-	-
Total Service Related Benefits			-	-	-	26	322	-	322	-82%	7 250
Total Salaries and Allowances			-	7 250	-	26	322	1 813	(1 490)	-82%	7 250
Social Contributions											
Bargaining Council			-	64	-	-	-	16	(16)	-100%	64
Group Life Insurance			-	-	-	-	-	-	-	-	-
Medical			-	15	-	-	-	4	(4)	-100%	15
Pension			-	92	-	-	-	23	(23)	-100%	92
Unemployment Insurance			-	23	-	-	-	6	(6)	-100%	23
Total Social Contributions			-	194	-	-	-	49	(49)	-100%	194
Post-retirement Benefit											
Medical			-	-	-	-	-	-	-	-	-
Other Benefits			-	-	-	-	-	-	-	-	-
Pension			-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit			-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE			-	2	-	-	-	0	(0)	-100%	2
Sub Total - Senior Managers of Municipality			-	7 446	-	26	322	1 861	(1 539)	-83%	7 446
% increase											
Other Municipal Staff											
Salaries and Allowances											
Basic Salary			369 696	157 504	-	38 688	113 701	39 376	74 326	189%	157 504
Bonuses			34 486	9 563	-	30	33 265	2 391	30 874	1291%	9 563
Allowance											
Accommodation, Travel and Incidental			-	222	-	-	-	56	(56)	-100%	222
Cellular and Telephone			3 622	3 627	-	305	923	907	16	2%	3 627
Housing Benefits			1 756	2 218	-	150	453	554	(101)	-18%	2 218
Non-pensionable			-	370	-	-	-	92	(92)	-100%	370
Travel or Motor Vehicle			17 178	10 979	-	1 538	4 571	2 745	1 826	67%	10 979
Voluntary Work			-	-	-	-	-	-	-	-	-
Total Allowance			22 556	17 416	-	1 993	5 947	4 354	1 593	37%	17 416
Service Related Benefits											
Acting			5 129	7 333	-	561	1 444	1 833	(390)	-21%	7 333
Bonus			-	-	-	-	-	-	-	-	-
Danger Allowance			-	-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-	-
Fire Brigade			-	-	-	-	-	-	-	-	-
In-kind Benefits			-	-	-	-	-	-	-	-	-
Leave Pay			8 666	7 766	-	188	5 029	1 942	3 087	159%	7 766
Lifeguard/Duty Squads			3 265	2 753	-	372	963	688	274	40%	2 753
Long Service Award			70 211	8 685	-	5 081	16 100	2 171	13 928	641%	8 685
Overtime			-	-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-	-
Standby Allowance			16 839	36 018	-	1 532	4 534	9 005	(4 470)	-50%	36 018
Tools Allowance			-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing			-	34	-	(105)	-	9	(9)	-100%	34
Leave gratuity			-	-	-	-	-	-	-	-	-
Long Term Service Award			10 598	-	-	-	-	-	-	-	-
Total Service Related Benefits			114 708	62 590	-	7 630	28 068	15 648	12 421	79%	62 590
Total Salaries and Allowances			541 445	247 072	-	48 341	180 962	61 768	119 214	193%	247 072
Social Contributions											
Bargaining Council			155	437	-	15	44	109	(65)	-60%	437
Group Life Insurance			-	-	-	-	-	-	-	-	-
Medical			28 810	19 604	-	2 673	7 989	4 901	3 088	63%	19 604
Pension			66 624	41 170	-	6 130	18 245	10 292	7 953	77%	41 170
Unemployment Insurance			2 265	9 857	-	207	606	2 464	(1 858)	-75%	9 857
Total Social Contributions			97 854	71 068	-	9 025	26 665	17 767	9 117	51%	71 068
Post-retirement Benefit											
Medical			-	-	-	-	-	-	-	-	-
Other Benefits			-	-	-	-	-	-	-	-	-
Pension			6 039	-	-	-	-	-	-	-	-
Total Post-retirement Benefit			6 039	-	-	-	-	-	-	-	-
Costs Capitalised to PPE			-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			645 339	318 141	-	57 366	207 866	79 535	128 331		318 141
% increase											
Total Parent Municipality			659 254	339 561	-	58 524	211 608	84 890	126 718	149%	339 561

The table above provides details of expenditure incurred by the Municipality on staff salaries, wages, allowances and benefits, in compliance with Section 66 of the Municipal Finance Management Act, 56 of 2003. The expenditure is disclosed by type, including salaries and wages, pension and medical aid contributions, allowances, housing benefits, overtime, loans and advances, and other staff-related benefits."

5.11. LONG-TERM LOANS

UGU DISTRICT MUNICIPALITY										
LOANS REGISTER 30 SEPTEMBER 2026										
DETAILS	PURPOSE OF THE LOAN	INTEREST %	REDEEMABLE	OPENING BALANCE -31 AUGUST 2026	CURRENT RECEIPTS	MONTHLY INTEREST CHARGED	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE -30 SEPTEMBER 2026
Development Bank of SA	uMzimkhulu Augmentation - Infrastructure	5%	2029/06/30	R15 439 638.71	R0.00	R62 825.49	R197 363.94	R62 825.49	R373 038.03	R15 066 600.68
			TOTAL	R15 439 638.71	R0.00	R62 825.49	R197 363.94	R62 825.49	R373 038.03	R15 066 600.68

5.11.1 External Loans

The Municipality has an unsecured loan with the Development Bank of Southern Africa (DBSA), with the current outstanding balance amounting to R15 066 600.68 for the uMzimkhulu Augmentation Project. The Municipality repayments are up to date.

The loan was obtained from DBSA to finance the uMzimkhulu Augmentation Project. The loan was secured at a favourable interest rate of **5%**, supported by Government subsidy arrangements aimed at providing municipalities with access to affordable development finance. The Municipality utilised this opportunity to accelerate the implementation of critical service delivery infrastructure while obtaining value for money through the favourable financing terms.

5.12. PERFORMANCE INDICATORS

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - Performance Indicators - M03 September

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.5%	27.2%	0.0%	6.6%	2.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		9.8%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax		73.4%	11.1%	0.0%	36.9%	11.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	39.0%	239.9%	0.0%	42.5%	239.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.5%	106.2%	0.0%	-0.4%	106.2%
<u>Revenue Management</u>							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		23.3%	34.8%	0.0%	81.8%	34.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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		43.0%	17.3%	0.0%	42.0%	17.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		29.7%	17.9%	0.0%	22.2%	17.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		23.3%	13.4%	0.0%	6.2%	1.0%
<u>IDP regulation financial viability indicators</u>							
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						
iii. Cost coverage	(Available cash + Investments)/monthly fixed						

The above table gives an overview of the financial indicators which are financial ratios and measures used to assess the Municipality's financial health, sustainability, liquidity, and overall financial performance.

They help Council, Management, Provincial Treasury and National Treasury to determine whether the Municipality is financially stable, managing its resources effectively, and complying with financial requirements.

These indicators provide an early warning of financial risks and show whether the Municipality's financial position is improving or deteriorating.

5.12.1. Borrowing Management

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

5.12.2. Liquidity

- Current Ratio: Current Assets: Current Liabilities, the Municipality is sitting at **0.42:1** 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 at 30 September 2026, the current ratio of the municipality is **0.42:1** 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 is 1 month, which is at the lower limit of the norm of between 1 and 3 months.

This indicates limited liquidity and a constrained ability to sustain operations from existing cash resources.

The municipality has a ratio below the norm therefore is vulnerable and at a higher risk in the event of financial “shocks/setbacks” and its ability to meet its obligations to provide basic services or its financial commitment may be compromised.

5.12.3. Revenue Management

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

- To total debt: 66%
- To revenue generated: 87%

The municipality's average debt collection rate is 92%, and the normal rate is 95%. This has a negative impact on the municipality's cashflow, which is a direct consequence of negative/ poor net working capital, and it also indicates that the municipality is providing services that are not being paid for which negatively impacts on the going concern of the municipality. These trends indicate that serious corrective measures are needed to help recover the outstanding funds and thus debtor collectors have been appointed. Below is the summary of collections for the past months which shows the trend for collections against billing:

Collection ratio					
Collections vs Revenue generated					
Month	Receipts	Revenue Generated	Monthly Collection rate	Cumulative Collection rate	Billings
Jul-26	R40 849 085.24	R40 145 208.00	102%	102%	R54 145 021.42
Aug-26	R41 023 611.07	R56 041 664.00	73%	87%	R56 773 302.73
Sept-26	R43 167 212.13	R49 872 879.26	87%	87%	R55 152 405.33
Collection debt to total debt	66%				

Amnesty Listing - 2026/2027 Financial Year

Amnesty Listing	Amnesty		Waiver of interest and penalties		Total written off	Collections 2026/2027
01 July 2026 to 30 June 2027	Amount written off	Number of beneficiaries	Amount written off	Number of beneficiaries		
Balance b/f	R46 140 806.54	3 476	R4 130 464.95	1 302		
Jul-26	R1 195 202.48	54	R160 464.46	21	R1 355 666.94	R901 025.68
Aug-26	R256 289.48	13	R83 680.12	11	R339 969.60	R551 030.93
Sept-26	R115 160.51	8	R12 911.41	2	R128 071.92	R1 155 743.12
	R47 707 459.01	3551	R4 387 520.94	1336	R1 823 708.46	R2 607 799.73

6. MAIN TABLES

6.1. SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M03 September

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	661 085	898 595	–	55 507	151 813	224 649	(72 835)	-32%	898 595
Investment revenue	6 619	11 412	–	1 461	2 923	2 853	70	2%	11 412
Transfers and subsidies - Operational	715 576	773 640	–	654	311 430	193 410	118 020	0	773 640
Other own revenue	115 870	199 421	–	11 623	29 167	49 855	(20 689)	-41%	199 421
Total Revenue (excluding capital transfers and contributions)	1 499 149	1 883 068	–	69 244	495 333	470 767	24 566	5%	1 883 068
Employee costs	645 339	325 586	–	57 392	208 188	81 397	126 792	156%	325 586
Remuneration of Councillors	13 915	13 975	–	1 132	3 420	3 494	(74)	-2%	13 975
Depreciation, amortisation and impairment	260 838	246 904	–	20 235	60 704	61 726	(1 022)	-2%	246 904
Interest, Dividends and Rent on Land	89 069	5 554	–	8 759	10 348	1 388	8 960	645%	5 554
Inventory consumed and bulk purchases	268 490	58 065	–	7 085	47 397	14 516	32 881	227%	58 065
Transfers and subsidies	16 960	–	–	–	–	–	–		–
Other expenditure	688 867	277 664	–	57 819	133 091	69 416	63 675	92%	277 664
Total Expenditure	1 983 478	927 748	–	152 422	463 148	231 937	231 211	100%	927 748
Surplus/(Deficit)	(484 329)	955 320	–	(83 178)	32 185	238 830	(206 645)	-87%	955 320
Transfers and subsidies - capital (monetary allocations)	466 346	399 852	–	23 172	127 313	99 963	27 350	27%	399 852
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(17 983)	1 355 172	–	(60 006)	159 498	338 793	(179 295)	-53%	1 355 172
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(17 983)	1 355 172	–	(60 006)	159 498	338 793	(179 295)	-53%	1 355 172
Capital expenditure & funds sources									
Capital expenditure	439 524	399 852	–	20 150	110 819	99 963	10 856	11%	399 852
Capital transfers recognised	467 462	399 852	–	20 150	110 819	99 963	10 856	11%	399 852
Borrowing	43 011	–	–	–	–	–	–		–
Internally generated funds	(70 950)	–	–	–	–	–	–		–
Total sources of capital funds	439 524	399 852	–	20 150	110 819	99 963	10 856	11%	399 852
Financial position									
Total current assets	722 120	1 623 661	–		756 277				1 623 661
Total non current assets	4 032 594	4 187 333	–		4 082 779				4 187 333
Total current liabilities	1 850 011	676 730	–		1 777 630				676 730
Total non current liabilities	90 032	576 423	–		87 256				576 423
Community wealth/Equity	2 040 607	4 557 841	–		3 804 512				4 557 841
Cash flows									
Net cash from (used) operating	(4 635 507)	1 173 070	–	(183 549)	112 921	306 670	193 749	63%	709 646
Net cash from (used) investing	9 426 243	(463 424)	–	(20 175)	(110 889)	(115 856)	(4 967)	4%	(463 424)
Net cash from (used) financing	–	–	–	–	160	–	(160)		–
Cash/cash equivalents at the month/year end	5 090 362	718 392	–	(203 724)	12 038	199 560	187 522	94%	256 068
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	64 526	42 988	34 783	30 767	30 503	28 852	229 658	1 475 291	1 937 368
Creditors Age Analysis									
Total Creditors	68 404	42 427	21 081	10 948	10 675	32 896	200 700	828 151	1 215 282

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

6.2. STATEMENT OF FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD	YTD %	Full Year
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-		-
Service charges - Water		498 819	684 777	-	40 367	107 822	171 194	(63 372)	-37%	684 777
Service charges - Waste Water Management		162 265	213 818	-	15 140	43 991	53 454	(9 463)	-18%	213 818
Service charges - Waste management		-	-	-	-	-	-	-		-
Sale of Goods and Rendering of Services		3 100	6 055	-	68	875	1 514	(638)	-42%	6 055
Agency services		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		98 996	103 801	-	8 537	25 250	25 950	(700)	-3%	103 801
Interest from Current and Non Current Assets		6 619	11 412	-	1 461	2 923	2 853	70	2%	11 412
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		2 053	4 146	-	9	8	1 037	(1 028)	-99%	4 146
Licence and permits		-	-	-	-	-	-	-		-
Special rating levies		-	-	-	-	-	-	-		-
Construction Contract Revenue		-	-	-	-	-	-	-		-
Development Charges		-	-	-	-	-	-	-		-
Operational Revenue		10 968	85 418	-	3 010	3 033	21 355	(18 322)	-86%	85 418
Non-Exchange Revenue		-	-	-	-	-	-	-		-
Property rates		-	-	-	-	-	-	-		-
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licence and permits		-	-	-	-	-	-	-		-
Transfers and subsidies - Operational		715 576	773 640	-	654	311 430	193 410	118 020	61%	773 640
Interest		-	-	-	-	-	-	-		-
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Fixed and Intangible Assets		(635)	-	-	-	-	-	-		-
Other Gains		1 387	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		1 499 149	1 883 068	-	69 244	495 333	470 767	24 566	5%	1 883 068
Expenditure By Type										
Employee related costs		645 339	325 586	-	57 392	208 188	81 397	126 792	156%	325 586
Remuneration of councillors		13 915	13 975	-	1 132	3 420	3 494	(74)	-2%	13 975
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		268 490	58 065	-	7 085	47 397	14 516	32 881	227%	58 065
Debt impairment		231 600	29 476	-	2 456	7 369	7 369	-		29 476
Depreciation, amortisation and impairment		260 838	246 904	-	20 235	60 704	61 726	(1 022)	-2%	246 904
Interest, Dividends and Rent on Land		89 069	5 554	-	8 759	10 348	1 388	8 960	645%	5 554
Contracted services		224 381	146 476	-	28 846	45 295	36 619	8 676	24%	146 476
Transfers and subsidies		16 960	-	-	-	-	-	-		-
Irrecoverable debts written off		25 126	6 139	-	131	1 861	1 535	326	21%	6 139
Operational costs		286 742	95 573	-	26 386	78 566	23 893	54 673	229%	95 573
Disposal of Fixed and Intangible Assets		(78 982)	-	-	-	-	-	-		-
Other Losses		1	-	-	-	-	-	-		-
Total Expenditure		1 983 478	927 748	-	152 422	463 148	231 937	231 211	100%	927 748
Surplus/(Deficit)		(484 329)	955 320	-	(83 178)	32 185	238 830	(206 645)	(0)	955 320
Transfers and subsidies - capital (monetary allocations)		466 346	399 852	-	23 172	127 313	99 963	27 350	0	399 852
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(17 983)	1 355 172	-	(60 006)	159 498	338 793	(179 295)	(0)	1 355 172
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		(17 983)	1 355 172	-	(60 006)	159 498	338 793	(179 295)	(0)	1 355 172
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		(17 983)	1 355 172	-	(60 006)	159 498	338 793	(179 295)	(0)	1 355 172
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		(17 983)	1 355 172	-	(60 006)	159 498	338 793	(179 295)	(0)	1 355 172

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) - M03 September

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD	YTD %	Full Year
R thousands										
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-		-
Vote 3 - Internal Audit		-	-	-	-	-	-	-		-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 5 - Sports and recreation		-	-	-	-	-	-	-		-
Vote 6 - Public safety		-	-	-	-	-	-	-		-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - Health		-	-	-	-	-	-	-		-
Vote 9 - Planning and Development		-	-	-	-	-	-	-		-
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Environmental 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		40 186	-	-	-	-	-	-		-
Vote 3 - Internal Audit		-	-	-	-	-	-	-		-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 5 - Sports and recreation		-	-	-	-	-	-	-		-
Vote 6 - Public safety		-	-	-	-	-	-	-		-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - Health		-	-	-	-	-	-	-		-
Vote 9 - Planning and Development		-	-	-	-	-	-	-		-
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 12 - Energy Sources		-	-	-	-	-	-	-		-
Vote 13 - Water Management		37 158	275 705	-	8 044	67 123	68 926	(1 803)	-3%	275 705
Vote 14 - Waste Water Management		362 180	124 147	-	12 105	43 696	31 037	12 659	41%	124 147
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	439 524	399 852	-	20 150	110 819	99 963	10 856	11%	399 852
Total Capital Expenditure		439 524	399 852	-	20 150	110 819	99 963	10 856	11%	399 852
Capital Expenditure - Functional Classification										
Governance and administration		40 186	-	-	-	-	-	-		-
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		40 186	-	-	-	-	-	-		-
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	-	-	-	-	-	-		-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	-	-	-	-	-	-		-
Planning and development		-	-	-	-	-	-	-		-
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		399 338	399 852	-	20 150	110 819	99 963	10 856	11%	399 852
Energy sources		-	-	-	-	-	-	-		-
Water management		37 158	275 705	-	8 044	67 123	68 926	(1 803)	-3%	275 705
Waste water management		362 180	124 147	-	12 105	43 696	31 037	12 659	41%	124 147
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	439 524	399 852	-	20 150	110 819	99 963	10 856	11%	399 852
Funded by:										
National Government		467 462	399 852	-	20 150	110 819	99 963	10 856	11%	399 852
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		-	-	-	-	-	-	-		-
Transfers recognised - capital		467 462	399 852	-	20 150	110 819	99 963	10 856	11%	399 852
Borrowing	6	43 011	-	-	-	-	-	-		-
Internally generated funds		(70 950)	-	-	-	-	-	-		-
Total Capital Funding		439 524	399 852	-	20 150	110 819	99 963	10 856	11%	399 852

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

6.4. STATEMENT FINANCIAL POSITION

DC21 Uqu - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2025/26	Budget Year 2026/27			
		Audited	Original	Adjusted	YearTD actual	Full Year
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		9 846	718 392	–	(7 792)	718 392
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		310 639	634 118	–	359 869	634 118
Receivables from non-exchange transactions		37 194	10 633	–	43 403	10 633
Current portion of non-current receivables		1 897	4 329	–	1 851	4 329
Inventory		12 291	27 987	–	11 996	27 987
VAT Receivable		349 755	228 202	–	346 783	228 202
Other current assets		498	–	–	168	–
Total current assets		722 120	1 623 661	–	756 277	1 623 661
Non current assets						
Investments		0	0	–	0	0
Investment property		32 900	31 513	–	32 900	31 513
Property, plant and equipment		3 995 888	4 145 208	–	4 046 641	4 145 208
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 084	3 914	–	3 516	3 914
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		(279)	6 698	–	(279)	6 698
Other non-current assets		0	–	–	0	–
Total non current assets		4 032 594	4 187 333	–	4 082 779	4 187 333
TOTAL ASSETS		4 754 714	5 810 994	–	4 839 056	5 810 994
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		547 804	5 556	–	547 804	5 556
Consumer deposits		24 227	–	–	24 387	–
Trade and other payables from exchange transactions		854 794	376 803	–	728 162	376 803
Trade and other payables from non-exchange transactions		5 707	83 518	–	42 145	83 518
Provision		131 933	1 400	–	136 593	1 400
VAT Payable		284 083	202 663	–	297 076	202 663
Other current liabilities		1 463	6 790	–	1 463	6 790
Total current liabilities		1 850 011	676 730	–	1 777 630	676 730
Non current liabilities						
Financial liabilities		62 030	17 224	–	59 254	17 224
Provision		–	–	–	–	–
Long term portion of trade payables		–	537 290	–	–	537 290
Other non-current liabilities		28 002	21 909	–	28 002	21 909
Total non current liabilities		90 032	576 423	–	87 256	576 423
TOTAL LIABILITIES		1 940 042	1 253 153	–	1 864 886	1 253 153
NET ASSETS	2	2 814 672	4 557 841	–	2 974 170	4 557 841
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 040 607	4 557 841	–	3 804 512	4 557 841
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 040 607	4 557 841	–	3 804 512	4 557 841

The statement of financial position indicates the balances of the assets and liabilities of the municipality for the period ended 30 September 2026.

PART 2 – SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS								
AS AT 30 SEPTEMBER 2026								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R14 971 660.07	R6 911 611.82	R5 936 489.28	R4 920 777.49	R4 561 484.96	R4 189 959.15	R213 079 725.06	R254 571 707.83
Intergovernmental	R8 103 218.61	R2 297 443.84	R874 677.73	R517 586.82	R561 166.37	R1 014 105.26	R29 869 995.16	R43 238 193.79
Private Individual	R45 525 832.89	R34 494 765.34	R28 615 480.44	R25 734 922.29	R25 882 325.55	R24 325 874.71	R1 478 747 600.56	R1 663 326 801.78
Ugu District Municipality	-R302 263.42	-R543 985.40	-R161 564.12	-R104 410.03	-R78 882.82	-R44 361.97	-R110 450.71	-R1 345 918.47
Total	R68 298 448.15	R43 159 835.60	R35 265 083.33	R31 068 876.57	R30 926 094.06	R29 485 577.15	R1 721 586 870.07	R1 959 790 784.93

The table above provides an analysis of the Municipality's outstanding consumer debtors by age and category. The table reflects amounts owed to the Municipality for municipal services and other billed revenue, categorised according to the period the debt has remained outstanding. The analysis assists in assessing the Municipality's revenue collection performance, the ageing of outstanding debt and the potential impact of long-outstanding debt on the Municipality's cash-flow position.

2. CREDITOR'S ANALYSIS

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description		NT Code	Budget Year 2026/27								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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	—	—	—	—	—	—	—	—	—	—
Bulk Water	0200	31 096	24 967	20 259	(30 555)	5 569	26 180	165 988	631 922	875 427	875 427
PAYE deductions	0300	—	—	—	—	—	—	—	—	—	—
VAT (output less input)	0400	—	—	—	—	—	—	—	—	—	—
Pensions / Retirement deductions	0500	—	—	—	—	—	—	—	—	—	—
Loan repayments	0600	—	—	—	—	—	—	—	—	—	—
Trade Creditors	0700	34 087	16 627	71	39 064	4 848	5 263	21 274	135 135	256 370	256 370
Auditor General	0800	—	—	—	459	—	—	439	—	898	898
Other	0900	3 222	832	751	1 979	258	1 453	12 998	61 094	82 586	82 586
Medical Aid deductions	0950	—	—	—	—	—	—	—	—	—	—
Total By Customer Type	1000	68 404	42 427	21 081	10 948	10 675	32 896	200 700	828 151	1 215 282	1 215 282

The table above provides an analysis of the Municipality's outstanding creditors at the reporting date. It reflects amounts owed to suppliers and other creditors and provides an indication of the Municipality's outstanding financial obligations and payment position. The analysis assists management and Council in monitoring creditor balances, identifying long-outstanding obligations and assessing the impact of creditors on the Municipality's cashflow and overall financial position.

3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Interest Earned	Closing Balance
		Yrs/Months													
R thousands															
Municipality															
FNB	7476197282					CAPITAL INT ACC-8.89%				-					-
FNB CALL	62228266335					CAPITAL INT -				181			2		183
NEDBANK	764852728					CAPITAL INT ACC-9%				2	2			1	1
STANDARD MIG CALL	058905324-041					MIG CALL STD				-					-
STANDARD	058905324-045					INT-4.80%				104			50		155
ABSA CALL	2081188843 + 2081187889					CAPITAL INT-9.20%				0	0			0	0
STD CALL	058905324-042					CAPITAL INT-9.53%				-					-
ABSA INVEST	2081523754					CAPITAL INT-9.20%				14 700		14 500	26		226
GENERAL ACCOUNT	053299787					INTEREST- 8.96% INTEREST-4.8%				26	26			211	211
										1 010		47 463	60 633		14 190
										8	8			766	766
										100 000		70 000			30 000
										-					-
										-					-
Municipality sub-total										116 032	37	131 963	60 711	978	45 722
Entities															
Entities sub-total										-	-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									116 032	37	131 963	60 711	978	45 722

The Investment Portfolio Table provides an overview of the Municipality's investments and funds placed with financial institutions, including the institution, amount invested, type of investment, interest earned, maturity date, and applicable interest rate. The purpose of the table is to monitor the Municipality's invested funds, returns earned, liquidity, and compliance with the approved investment policy and applicable legislation. Due to the Municipality's current financial constraints and cashflow pressures, the Municipality does not have long-term investments.

4. RECONCILIATION OF IDP, STRATEGIC OBJECTIVES OPERATIONAL BUDGET

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - M03 September

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26		Budget Year 2026/27					YTD variance	YTD variance %	Full Year Forecast
				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands													
Compliance with access to quality drinking water standards	A dynamic science, technology	26		1387576	275520		105061	349833	124524				124524
Compliance with access to quality drinking water standards	Economic transformation and eq	0	–	9 879	8 655		776	2 358	3 414				3 414
Compliance with access to quality drinking water standards	Improved access to affordable a	0	–	1	1 895		–	33	50				50
Compliance with access to quality drinking water standards	Increased employment and work	0	–	2 195	1 080		1 233	1 520	772				772
Compliance with access to quality drinking water standards	Reduced poverty and improved	0	–	840	521		131	131	315				315
Compliance with access to quality drinking water standards	Supportive and sustainable eco	0	–	7 869	5 219		1 010	2 070	1 668				1 668
Compliance with decent sanitation standards	A dynamic science, technology	0	–	3 645	2 161		–	–	389				389
Compliance with decent sanitation standards	An efficient, competitive and res	0	–	1 720	–		255	255	–				–
Compliance with decent sanitation standards	An efficient, effective and devel	0	–	1 641	–		–	–	–				–
Compliance with decent sanitation standards	Enabling environment for invest	0	–	13 776	9 364		–	–	1 892				1 892
Compliance with decent sanitation standards	Supportive and sustainable eco	0	–	377	875		–	–	219				219
Control Accounts	An efficient, effective and devel	0	–	(28)	–		–	2	–				–
Control Accounts	Improved education outcomes a	0	–	295 961	98 340		10 747	19 921	13 735				13 735
Enhance measures to reduce community exposure to diseases and health	A comprehensive, responsive a	0	–	–	313		–	–	47				47
Enhance measures to reduce community exposure to diseases and health	Economic transformation and eq	0	–	–	–		–	–	9				9
Enhance measures to reduce community exposure to diseases and health	Improved access to affordable a	0	–	68	65		–	–	34				34
Improve disaster prevention and management	Accelerated growth of strategic	0	–	5 908	4 711		–	–	1 178				1 178
Improve disaster prevention and management	Social cohesion and nation-build	0	–	262	788		13	13	197				197
Improve job creation opportunities particularly to youth	Improved education outcomes a	0	–	5 488	3 025		462	1 200	1 006				1 006
Improve job creation opportunities particularly to youth	Reduced poverty and improved	0	–	–	3 231		–	–	808				808
Improve planning and coordination	Improved education outcomes a	0	–	4 394	7 423		326	1 056	2 044				2 044
Improve planning and coordination	Increased employment and work	0	–	–	4 446		–	–	1 111				1 111
Improve planning and coordination	Supportive and sustainable eco	0	–	28	59		–	7	15				15
Improve skills and capacity of work force	Improved education outcomes a	0	–	837	1 124		49	49	281				281
Improve stakeholder engagements	A comprehensive, responsive a	0	–	35	–		–	–	–				–
Improve stakeholder engagements	A dynamic science, technology	0	–	307	216		–	7	29				29
Improve stakeholder engagements	An efficient, effective and devel	0	–	619	–		159	928	–				–
Improve stakeholder engagements	Improved education outcomes a	0	–	51	77		10	37	23				23
Improve stakeholder engagements	Social cohesion and nation-build	0	–	1 921	2 647		160	480	662				662
Increase income	Improved education outcomes a	0	–	189	65		–	17	52				52
Increase infrastructure capacity	A dynamic science, technology	0	–	287	1 621		–	–	205				205
Increase infrastructure capacity	An efficient, competitive and res	0	–	834	–		–	–	–				–
Increase infrastructure capacity	An efficient, effective and devel	0	–	11	41		–	–	–				–
Increase infrastructure capacity	Economic transformation and eq	0	–	5 314	5 024		127	882	1 429				1 429
Increase infrastructure capacity	Improved access to affordable a	0	–	–	108		–	19	70				70
Increase infrastructure capacity	Increased infrastructure investme	0	–	5 057	5 377		7	208	1 123				1 123
Increase infrastructure capacity	Increased trade and investment	0	–	–	270		–	–	68				68
Increase infrastructure capacity	Skills for the economy	0	–	47	–		–	–	–				–
Increase investments and developments opportunities	Improved education outcomes a	0	–	–	–		–	–	225				225
Increase performance, monitoring and evaluation	A comprehensive, responsive a	0	–	5	–		–	–	–				–
Increase performance, monitoring and evaluation	Social cohesion and nation-build	0	–	–	59		–	–	15				15
Increase performance, monitoring and evaluation	Supportive and sustainable eco	0	–	3 754	5 132		604	1 219	1 283				1 283
Optimise systems and operations	A dynamic science, technology	0	–	17 832	5 170		583	5 206	1 743				1 743
Optimise systems and operations	Improved access to affordable a	0	–	323	378		–	–	95				95
Optimise systems and operations	Social cohesion and nation-build	0	–	1 360	2 312		39	351	578				578
Optimise systems and operations	Supportive and sustainable eco	0	–	42 422	5 150		1 992	4 470	1 288				1 288
Optimise the workforce potential	Increased employment and work	0	–	224	432		20	78	108				108
Optimise the workforce potential	Sustainable human settlements a	0	–	2	5		9	14	3				3
Optimise tourism marketing and development	A skilled and capable workforce	0	–	6	–		–	–	–				–
Optimise tourism marketing and development	An efficient, effective and devel	0	–	16 013	–		–	–	–				–
Optimise tourism marketing and development	Enabling environment for invest	0	–	–	8 000		–	–	–				–
Promote clean and social government	A comprehensive, responsive a	0	–	3	–		–	–	–				–
Promote clean and social government	Accelerated growth of strategic	0	–	54 341	21 054		5 233	15 499	5 264				5 264
Promote clean and social government	An efficient, effective and devel	0	–	–	32		–	–	8				8
Promote clean and social government	Economic transformation and eq	0	–	–	54		–	–	14				14
Promote clean and social government	Improved education outcomes a	0	–	–	–		–	–	–				–
Promote clean and social government	Social cohesion and nation-build	0	–	3 283	10 726		113	773	2 493				2 493
Promote small businesses, cooperatives and SMMEs	Improved coverage of social pr	0	–	–	1		–	–	0				0
Reduce grant dependence	A dynamic science, technology	0	–	694	1 080		36	36	277				277
Strengthen stakeholder relations and Public participation	Accelerated growth of strategic	0	–	44	107		–	11	27				27
Strengthen stakeholder relations and Public participation	Economic transformation and eq	0	–	1 685	1 484		–	–	538				538
Strengthen stakeholder relations and Public participation	Increased trade and investment	0	–	4 344	4 970		–	–	1 243				1 243
Strengthen stakeholder relations and Public participation	Skills for the economy	0	–	115	28		–	–	7				7
Strengthen stakeholder relations and Public participation	Social cohesion and nation-build	0	–	679	485		126	229	123				123
To ensure access to free basic water	An efficient, competitive and res	0	–	1 335	378		57	224	114				114
To ensure access to free basic water	An efficient, effective and devel	0	–	0	–		–	–	–				–
To ensure access to free basic water	Improved access to affordable a	0	–	3 509	33 492		609	8 873	8 337				8 337
To ensure access to free basic water	Improved service delivery in the	0	–	–	1 080		–	–	145				145
To ensure access to free basic water	Increased infrastructure investme	0	–	8 617	10 962		336	345	4 123				4 123
To ensure access to free basic water	Reduced poverty and improved	0	–	42 998	13 844		3 358	9 313	3 586				3 586
To ensure access to free basic water	Supportive and sustainable eco	0	–	25 013	5 150		117	352	1 288				1 288
To ensure access to free basic water	Sustainable human settlements a	0	–	377 520	–		26 190	82 262	2				2
To ensure full compliance with MFMA	A dynamic science, technology	0	–	910	–		–	–	–				–
To ensure full compliance with MFMA	Improved access to affordable a	0	–	563	778		145	145	182				182
To ensure full compliance with MFMA	Improved energy security and a	0	–	538	1 945		–	–	486				486
To ensure full compliance with MFMA	Increased employment and work	0	–	136	400		44	72	100				100
To ensure full compliance with MFMA	Supportive and sustainable eco	0	–	5 703	3 902		–	–	976				976
To improve revenue collection	Enabling environment for invest	0	–	514	101		86	109	347				347
To improve revenue collection	Improved energy security and a	0	–	9 885	6 137		337	1 543	1 743				1 743
To improve revenue collection	Improved governance and perf	0	–	13	956		–	–	239				239
To improve revenue collection	Increased infrastructure investme	0	–	6 529	7 718		1 974	2 088	573				573
To improve revenue collection	Social cohesion and nation-build	0	–	4 908	2 973		337	1 435	743				743
To increase access to adequate basic services	Sustainable human settlements a	0	–	–	1 297		–	–	74				74
To optimise asset management	Improved governance and perf	0	–	10 208	10 805		22	95	2 701				2 701
To optimise asset management	Increased trade and investment	0	–	37	108		20	39	27				27
To optimise asset management	Skills for the economy	0	–	219 720	178 154		18 855	56 280	44 539				44 539
To optimise asset management	Social cohesion and nation-build	0	–	–	108		–	–	27				27
To optimise asset management	Supportive and sustainable eco	0	–	143	324		97	134	81				81
To optimise Expenditure and get better returns on investments	Increased employment and work	0	–	549 481	276 719		47 119	172 424	67 760				67 760
To strengthen budgeting and reporting	Improved education outcomes a	0	–	946	1 189		73	371	297				297
To strengthen budgeting and reporting	Improved governance and perf	0	–	24	400		19	19	100				100
To strengthen budgeting and reporting	Increased employment and work	0	–	13 234	14 532		1 067	3 156	3 253				3 253
To strengthen governance and leadership	Accelerated growth of strategic	0	–	110	65		2	68	16				16
To strengthen governance and leadership	Economic transformation and eq	0	–	1 028	1 440		390	390	324				324
To strengthen governance and leadership	Improved access to affordable a	0	–	49	22		–	–	43				43
To strengthen governance and leadership	Improved education outcomes a	0	–	317	702		–	–	151				151
To strengthen governance and leadership	Increased employment and work	0	–	299	292		–	6	73				73
To strengthen governance and leadership	Responsive, accountable, effec	0	–	44	–		–	–	–				–
To strengthen governance and leadership	Social cohesion and nation-build	0	–	1 689	2 701		–	1 689	675				675
Allocations to other priorities			2										
Total Expenditure			1	1 983 478	927 748		152 422	463 148	231 937				927 748

The table demonstrates that the Municipality's budget is aligned with what it has committed to achieve in the IDP and its strategic objectives. It links the strategic priority/objective to the relevant programme, activities, performance targets and the budget allocated to achieve them.

5. RECONCILIATION OF IDP, STRATEGIC OBJECTIVES CAPITAL BUDGET

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - M03 September

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands												
Compliance with access to quality drinking water standards	An efficient, competitive and res	0	—	45 781	—	—	—	6 880	—	—	—	—
Compliance with decent sanitation standards	An efficient, competitive and res	0	—	8 537	—	—	—	—	—	—	—	—
Compliance with decent sanitation standards	Increased infrastructure investme	0	—	(766)	24 000	—	—	—	6 000	—	—	6 000
Control Accounts	Improved energy security and a	0	—	43 011	—	—	—	26	—	—	—	—
Enhance measures to reduce community exposure to diseases and health	An efficient, competitive and res	0	—	13 996	—	—	—	—	—	—	—	—
Increase infrastructure capacity	An efficient, competitive and res	0	—	46 771	—	—	—	—	—	—	—	—
Reduce water loss	Improved energy security and a	0	—	1 558	—	—	—	—	—	—	—	—
Reduce water loss	Increased infrastructure investme	0	—	21 723	22 140	—	—	1 112	5 535	—	—	5 535
TakeOn Balances	Accelerated growth of strategic i	0	—	1 992	—	—	—	—	—	—	—	—
TakeOn Balances	An efficient, competitive and res	0	—	7 134 430	—	—	—	—	—	—	—	—
TakeOn Balances	An efficient, effective and develo	0	—	176 956	—	—	—	—	—	—	—	—
TakeOn Balances	Increased infrastructure investme	0	—	50 186	19 239	—	—	17 452	4 810	—	—	4 810
TakeOn Balances	Social cohesion and nation-build	0	—	(38 415)	—	—	—	—	—	—	—	—
TakeOn Balances	Supportive and sustainable econ	0	—	6 355	—	—	—	—	—	—	—	—
To ensure access to free basic water	An efficient, competitive and res	0	—	132 996	—	—	—	—	—	—	—	—
To ensure access to free basic water	An efficient, effective and develo	0	—	3 478	—	—	—	—	—	—	—	—
To ensure access to free basic water	Enabling environment for invest	0	—	454	—	—	—	—	—	—	—	—
To ensure access to free basic water	Increased infrastructure investme	0	—	299 917	202 275	—	—	47 031	50 569	—	—	50 569
To increase access to adequate basic services	An efficient, competitive and res	0	—	(71 380)	20 000	—	—	1 575	5 000	—	—	5 000
To increase access to adequate basic services	Increased infrastructure investme	0	—	20 859	—	—	—	—	—	—	—	—
To optimise asset management	An efficient, effective and develo	0	—	102	—	—	—	—	—	—	—	—
To optimise Expenditure and get better returns on investments	Increased infrastructure investme	0	—	21 859	39 639	—	—	14 685	9 910	—	—	9 910
To replace and maintain ageing infrastructure	An efficient, competitive and res	0	—	392	—	—	—	—	—	—	—	—
To replace and maintain ageing infrastructure	An efficient, effective and develo	0	—	1 067 662	—	—	—	—	—	—	—	—
To replace and maintain ageing infrastructure	Increased infrastructure investme	0	—	961	—	—	—	—	—	—	—	—
Reduce water loss	Increased infrastructure investme	0	—	21 723	22 140	—	—	1 112	5 535	—	—	5 535
TakeOn Balances	Accelerated growth of strategic i	0	—	1 992	—	—	—	—	—	—	—	—
TakeOn Balances	An efficient, competitive and res	6	—	7 134 430	—	—	—	—	—	—	—	—
TakeOn Balances	An efficient, effective and develo	12	—	176 956	—	—	—	—	—	—	—	—
TakeOn Balances	Increased infrastructure investme	23	—	50 186	19 239	—	—	17 452	4 810	—	—	4 810
TakeOn Balances	Social cohesion and nation-build	35	—	(38 415)	—	—	—	—	—	—	—	—
TakeOn Balances	Supportive and sustainable econ	27	—	6 355	—	—	—	—	—	—	—	—
To ensure access to free basic water	An efficient, competitive and res	6	—	132 996	—	—	—	—	—	—	—	—
To ensure access to free basic water	An efficient, effective and develo	12	—	3 478	—	—	—	—	—	—	—	—
To ensure access to free basic water	Enabling environment for invest	22	—	454	—	—	—	—	—	—	—	—
To ensure access to free basic water	Increased infrastructure investme	23	—	299 917	202 275	—	—	47 031	50 569	—	—	50 569
To increase access to adequate basic services	An efficient, competitive and res	6	—	(71 380)	20 000	—	—	1 575	5 000	—	—	5 000
To increase access to adequate basic services	Increased infrastructure investme	23	—	20 859	—	—	—	—	—	—	—	—
To optimise asset management	An efficient, effective and develo	12	—	102	—	—	—	—	—	—	—	—
To optimise Expenditure and get better returns on investments	Increased infrastructure investme	23	—	21 859	39 639	—	—	14 685	9 910	—	—	9 910
To replace and maintain ageing infrastructure	An efficient, competitive and res	6	—	392	—	—	—	—	—	—	—	—
To replace and maintain ageing infrastructure	An efficient, effective and develo	12	—	1 067 662	—	—	—	—	—	—	—	—
To replace and maintain ageing infrastructure	Increased infrastructure investme	23	—	961	—	—	—	—	—	—	—	—
Reduce water loss	Improved energy security and a	24	—	1 558	—	—	—	—	—	—	—	—
Reduce water loss	Increased infrastructure investme	23	—	21 723	22 140	—	—	760	3 690	—	—	3 690
TakeOn Balances	Accelerated growth of strategic i	21	—	1 992	—	—	—	—	—	—	—	—
TakeOn Balances	An efficient, competitive and res	0	—	7 134 430	—	—	—	—	—	—	—	—
TakeOn Balances	An efficient, effective and develo	0	—	176 956	—	—	—	—	—	—	—	—
TakeOn Balances	Increased infrastructure investme	0	—	50 186	19 239	—	—	7 627	3 207	—	—	3 207
TakeOn Balances	Social cohesion and nation-build	0	—	(38 415)	—	—	—	—	—	—	—	—
TakeOn Balances	Supportive and sustainable econ	0	—	6 355	—	—	—	—	—	—	—	—
To ensure access to free basic water	An efficient, competitive and res	0	—	132 996	—	—	—	—	—	—	—	—
To ensure access to free basic water	An efficient, effective and develo	0	—	3 478	—	—	—	—	—	—	—	—
To ensure access to free basic water	Enabling environment for invest	0	—	454	—	—	—	—	—	—	—	—
To ensure access to free basic water	Increased infrastructure investme	0	—	299 917	202 275	—	8 044	25 810	33 713	—	—	33 713
To increase access to adequate basic services	An efficient, competitive and res	0	—	(71 380)	20 000	—	12 105	15 693	3 333	—	—	3 333
To increase access to adequate basic services	Increased infrastructure investme	0	—	20 859	—	—	—	—	—	—	—	—
To optimise asset management	An efficient, effective and develo	0	—	102	—	—	—	—	—	—	—	—
To optimise Expenditure and get better returns on investments	Increased infrastructure investme	0	—	21 859	39 639	—	—	3 161	6 607	—	—	6 607
To replace and maintain ageing infrastructure	An efficient, competitive and res	0	—	392	—	—	—	—	—	—	—	—
To replace and maintain ageing infrastructure	An efficient, effective and develo	0	—	1 067 662	—	—	—	—	—	—	—	—
To replace and maintain ageing infrastructure	Increased infrastructure investme	0	—	961	—	—	—	—	—	—	—	—
										—	—	
Allocations to other priorities		3								—		
Total Capital Expenditure		1		439 524	399 852	—	20 150	110 819	99 963	10 856	0	399 852

The purpose of the table above is to demonstrate that the Municipality's capital spending is directed towards approved strategic priorities and service delivery needs identified in the IDP, it shows which capital projects are planned, which IDP priority and strategic objective each project supports, and the budget allocated to implement those projects.

6. ALLOCATION AND GRANTS RECEIPTS

DC21 Ugu - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - M03 September

Description	Ref	Budget Year 2026/27								
		2025/26 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD %	Full Year Forecast
R thousands										
RECEIPTS	1.2									
Operating										
National Government										
Monetary Allocations										
EPWP Incentive	-	3 222	3 019	-	-	755	755	252	50.0%	3 019
Finance Management	-	2 000	2 200	-	-	2 200	550	1 833	500.0%	2 200
Local Government Equitable Share	-	706 648	744 602	-	-	310 251	186 151	186 151	150.0%	744 602
Municipal Disaster Recovery Grant	-	30 000	-	-	-	-	-	-	0.0%	-
Municipal Drought Relief	-	16 245	-	-	-	-	-	-	0.0%	-
Municipal Infrastructure Grant	-	-	14 571	-	-	-	3 643	(2 429)	-100.0%	14 571
Rural Road Asset Management Systems Grant	-	5 044	3 248	-	-	-	812	(541)	-100.0%	3 248
Water Services Operating Subsidy	-	-	6 000	-	-	-	1 500	(1 000)	-100.0%	6 000
Total Monetary Allocations		763 159	773 640	-	-	313 206	193 410	119 796	61.9%	773 640
Total Operating/National Government		763 159	773 640	-	-	313 206	193 410	119 796	61.9%	773 640
Provincial Government										
Monetary Allocations										
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant description)_	-	(5 451)	-	-	-	433	-	(193)	0.0%	-
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipts	-	(4 700)	-	-	-	-	-	-	0.0%	-
Total Monetary Allocations		(10 151)	-	-	-	433	-	433		-
Total Operating/Provincial Government		(10 151)	-	-	-	433	-	119 603		-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Operating/District Municipalities		-	-	-	-	-	-	-		-
Other Grant Providers										
Monetary Allocations										
Municipal Infrastructure Grant (MIG)	-	335 571	276 852	-	-	102 000	69 213	55 858	121.1%	276 852
Regional Bulk Infrastructure	-	18 887	-	-	-	7 912	-	7 912	0.0%	-
Water Services Infrastructure Grant	-	100 000	123 000	-	-	51 600	30 750	31 100	151.7%	123 000
KwaZulu-Natal_Capacity Building and Other_Capacity Building and Other_RE	-	15 385	-	-	-	-	-	0	0	-
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	-	28 300	-	-	-	-	-	0	0	-
Total Monetary Allocations		498 143	399 852	-	-	161 512	99 963	61 549	61.6%	399 852
Allocations In-kind								55 858		
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-	175 461		-
Total Operating/Other Grant Providers		498 143	399 852	-	-	161 512	99 963	237 010	0	399 852
Total Operating	5	1 251 151	1 173 492	-	-	475 151	293 373	476 409		1 173 492
Capital										
National Government										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-		-
Total Capital/National Government		-	-	-	-	-	-	-		-
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Capital/Provincial Government		-	-	-	-	-	-	-		-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Capital/District Municipalities		-	-	-	-	-	-	-		-
Other Grant Providers										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind										
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-		-
Total Capital	5	-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		1 251 151	1 173 492	-	-	475 151	293 373	476 409		1 173 492

The table above shows the grants and transfers received and expected to be received by the Municipality from National Government, Provincial Government, and other institutions.

It provides details of the type of grant, approved budget, actual receipts, year-to-date receipts, and any variance.

The purpose is to monitor whether the Municipality is receiving its allocated grants and transfers as budgeted and to ensure that these funds are properly accounted for and available to support the programmes and projects for which they were allocated.

7. ALLOCATION AND GRANTS EXPENDITURE

DC21 Ugu - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M03 September

Description	Ref	2025/26	Original	Adjusted	Monthly actual	Budget Year 2026/27		YTD	YTD %	Full Year
		Audited				YearTD actual	YearTD budget			
R thousands										
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Expanded Public Works Programme Integrated Grant	—	3 222	3 019	—	189	621	755	(70)	-14.0%	3 019
Local Government Financial Management Grant	—	2 000	2 200	—	33	125	550	(274)	-74.8%	2 200
Municipal Disaster Recovery Grant	—	24 664	—	—	—	—	—	—	0.0%	—
Municipal Disaster Relief Grant	—	16 245	—	—	—	—	—	—	0.0%	—
Municipal Infrastructure Grant	—	335 571	14 571	—	—	—	3 643	(2 429)	-100.0%	14 571
Rural Road Asset Management Systems Grant	—	3 847	3 248	—	—	—	812	(541)	-100.0%	3 248
Water Services Infrastructure Grant	—	—	6 000	—	—	—	1 500	(1 000)	-100.0%	6 000
Local Government Equitable Share	—	706 648	744 602	—	—	—	—	—	—	—
								—	—	—
								—	—	—
								—	—	—
								0.0%	—	—
Total Monetary Allocations		1 092 197	773 640	-	221	746	7 260	(4 315)	-59.4%	29 038
Total National Government		1 092 197	773 640	-	221	746	7 260	(4 315)	-59.4%	29 038
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]					433					
Total Monetary Allocations		-	-	-	433	-	-	-		-
Total Provincial Government		-	-	-	433	-	-	-		-
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Operating/District Municipalities		-	-	-	-	-	-	-		-
Other Grant Providers										
Monetary Allocations										
Municipal Infrastructure Grant	—	—	276 852	—	20 150	74 919	69 213	16 714	36.2%	276 852
Regional Bulk Infrastructure Grant	—	18 887	—	—	—	6 880	—	7 912	0.0%	—
Water Services Infrastructure Grant	—	100 000	123 000	—	—	29 020	30 750	12 873	62.8%	123 000
KwaZulu-Natal		47 685	-	-	-	-	-	-	0.0%	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Operating/Other Grant Providers		118 887	399 852	-	20 150	110 819	99 963	37 499	0	399 852
Total operating expenditure of Transfers and Grants		1 211 084	1 173 492	-	20 804	111 565	107 223	33 184	0	428 890
Capital										
National Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-		-
Total National Government		-	-	-	-	-	-	-		-
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-		-
Total Provincial Government		-	-	-	-	-	-	-		-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Capital/District Municipalities		-	-	-	-	-	-	-		-
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 211 084	1 173 492	-	20 804	111 565	107 223	33 184		428 890

This table shows how the Municipality has spent the grant and transfer funding received against the approved budget. It provides information on the budgeted expenditure, actual expenditure, year-to-date expenditure, and variances for each grant or transfer.

The purpose is to monitor whether grant funds are being spent for their intended purposes, within the approved budget, and in line with the conditions attached to each grant.

8. COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

DC21 Ugu - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration R thousands	Ref	2025/26				Budget Year 2026/27				Full Year
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD	YTD %	
		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Allowances and Service Related Benefits										
Basic Salary		9 649	9 483	-	778	2 334	2 371	(37)	-2%	9 483
Cell phone Allowance		56	395	-	-	-	99	(99)	-100%	395
Housing Allowance		-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Office-bearer Allowance		930	709	-	84	255	177	77	44%	709
Out of pocket Expenses		-	238	-	-	-	60	(60)	-100%	238
Travelling Allowance		3 280	2 652	-	270	831	663	168	25%	2 652
Use of Personal Facilities		-	16	-	-	-	4	(4)	-100%	16
Total Allowances and Service Related Benefits		13 915	13 494	-	1 132	3 420	3 373	46	1%	13 494
Social Contributions										
Medial Aid Benefits		-	130	-	-	-	32	(32)	-100%	130
Pension Fund Contributions		-	351	-	-	-	88	(88)	-100%	351
Total Social Contributions		-	481	-	-	-	120	(120)	-100%	481
Total Councillors		13 915	13 975	-	1 132	3 420	3 494	(74)	-2%	13 975
% increase										
Senior Managers of the Municipality	4									
Salaries and Allowances	2									
Basic Salary		-	4 881	-	-	-	1 220	(1 220)	-100%	4 881
Bonuses		-	1 073	-	-	-	268	(268)	-100%	1 073
Allowance										
Accommodation, Travel and Incidental		-	292	-	-	-	73	(73)	-100%	292
Cellular and Telephone		-	172	-	-	-	43	(43)	-100%	172
Housing Benefits		-	134	-	-	-	34	(34)	-100%	134
Non-pensionable		-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle		-	697	-	-	-	174	(174)	-100%	697
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance		-	1 296	-	-	-	324	(324)	-100%	1 296
Service Related Benefits										
Acting		-	-	-	-	-	-	-	-	-
Bonus		-	-	-	-	-	-	-	-	-
Danger Allowance		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Fire Brigade		-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	-	-	-
Leave Pay		-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads		-	-	-	-	-	-	-	-	-
Long Service Award		-	-	-	26	322	-	322	#DIV/0!	-
Overtime		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Standby Allowance		-	-	-	-	-	-	-	-	-
Tools Allowance		-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing		-	-	-	-	-	-	-	-	-
Leave gratuity		-	-	-	-	-	-	-	-	-
Long Term Service Award		-	-	-	-	-	-	-	-	-
Total Service Related Benefits		-	-	-	26	322	-	322	#DIV/0!	-
Total Salaries and Allowances		-	7 250	-	26	322	1 813	(1 490)	-82%	7 250
Social Contributions										
Bargaining Council		-	64	-	-	-	16	(16)	-100%	64
Group Life Insurance		-	15	-	-	-	4	(4)	-100%	15
Medical		-	92	-	-	-	23	(23)	-100%	92
Pension		-	23	-	-	-	6	(6)	-100%	23
Unemployment Insurance		-	-	-	-	-	-	-	-	-
Total Social Contributions		-	194	-	-	-	49	(49)	-100%	194
Post-retirement Benefit										
Medical		-	-	-	-	-	-	-	-	-
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE		-	2	-	-	-	0	(0)	-100%	2
Sub Total - Senior Managers of Municipality		-	7 446	-	26	322	1 861	(1 539)	-83%	7 446
% increase										
Other Municipal Staff	4									
Salaries and Allowances										
Basic Salary		369 696	157 504	-	38 688	113 701	39 376	74 326	189%	157 504
Bonuses		34 486	9 563	-	30	33 265	2 391	30 874	1291%	9 563
Allowance										
Accommodation, Travel and Incidental		-	222	-	-	-	56	(56)	-100%	222
Cellular and Telephone		3 622	3 627	-	305	923	907	16	2%	3 627
Housing Benefits		1 756	2 218	-	150	453	554	(101)	-18%	2 218
Non-pensionable		-	370	-	-	-	92	(92)	-100%	370
Travel or Motor Vehicle		17 178	10 979	-	1 538	4 571	2 745	1 826	67%	10 979
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance		22 556	17 416	-	1 993	5 947	4 354	1 593	37%	17 416
Service Related Benefits										
Acting		5 129	7 333	-	561	1 444	1 833	(390)	-21%	7 333
Bonus		-	-	-	-	-	-	-	-	-
Danger Allowance		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Fire Brigade		-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	-	-	-
Leave Pay		8 666	7 766	-	188	5 029	1 942	3 087	159%	7 766
Lifeguard/Duty Squads		3 265	2 753	-	372	963	688	274	40%	2 753
Long Service Award		70 211	8 685	-	5 081	16 100	2 171	13 928	641%	8 685
Overtime		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Standby Allowance		16 839	36 018	-	1 532	4 534	9 005	(4 470)	-50%	36 018
Tools Allowance		-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing		-	34	-	(105)	-	9	(9)	-100%	34
Leave gratuity		-	-	-	-	-	-	-	-	-
Long Term Service Award		10 598	-	-	-	-	-	-	-	-
Total Service Related Benefits		114 708	62 590	-	7 630	28 068	15 648	12 421	79%	62 590
Total Salaries and Allowances		541 445	247 072	-	48 341	180 982	61 768	119 214	193%	247 072
Social Contributions										
Bargaining Council		155	437	-	15	44	109	(65)	-60%	437
Group Life Insurance		-	-	-	-	-	-	-	-	-
Medical		28 810	19 604	-	2 673	7 969	4 901	3 068	63%	19 604
Pension		66 624	41 170	-	6 130	18 245	10 292	7 953	77%	41 170
Unemployment Insurance		2 265	9 857	-	207	606	2 464	(1 858)	-75%	9 857
Total Social Contributions		97 854	71 068	-	9 025	26 885	17 767	9 117	51%	71 068
Post-retirement Benefit										
Medical		-	-	-	-	-	-	-	-	-
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		6 039	-	-	-	-	-	-	-	-
Total Post-retirement Benefit		6 039	-	-	-	-	-	-	-	-
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		645 339	318 141	-	57 366	207 866	79 535	128 331		318 141
% increase										
Total Parent Municipality		659 254	339 561	-	58 524	211 608	84 890	126 718	149%	339 561

The table above assists in identifying significant variances between the approved budget and actual expenditure and supports monitoring of the Municipality's overall employee cost and remuneration commitments.

9. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD	YTD %	Full Year
R thousands	1									
Exchange Revenue	0									
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								-		
Construction Contract Revenue								-		
Development Charges								-		
Operational Revenue								-		
Non-Exchange Revenue								-		
Property rates								-		
Surcharges and Taxes								-		
Fines, penalties and forfeits								-		
Licences or permits								-		
Transfer and subsidies - Operational								-		
Interest Receivables								-		
Fuel Levy								-		
Operational Revenue - Service Charges								-		
Gains on disposal of Fixed and Intangible 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, amortisation and impairment								-		
Finance charges								-		
Contracted services								-		
Transfers and subsidies								-		
Irrecoverable debts written off								-		
Operational costs								-		
Disposal of Fixed and Intangible Assets								-		
Other Losses								-		
Total Expenditure		-	-	-	-	-	-	-		-

This table above is only applicable where the Municipality has an entity, subsidiary or other controlled entity whose financial information is consolidated with that of the Municipality for reporting purposes. Where no such entity exists, or where the Municipality does not prepare consolidated financial statements, the table is not applicable (N/A).

10. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD	YTD %	Full Year
R thousands										
Revenue By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	-	-	-	-	-	-	-		-
Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

This table is only applicable where the Municipality has a municipal entity, subsidiary or controlled entity that is required to report its financial performance separately. Where the Municipality does not have a municipal entity or applicable subsidiary, the table is not applicable (N/A).

11. CAPITAL PROGRAMME PERFORMANCE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD	YTD %	Full Year
R thousands										
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-		-
Vote 3 - Internal Audit		-	-	-	-	-	-	-		-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 5 - Sports and recreation		-	-	-	-	-	-	-		-
Vote 6 - Public safety		-	-	-	-	-	-	-		-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - Health		-	-	-	-	-	-	-		-
Vote 9 - Planning and Development		-	-	-	-	-	-	-		-
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Environmental 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		40 186	-	-	-	-	-	-		-
Vote 3 - Internal Audit		-	-	-	-	-	-	-		-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 5 - Sports and recreation		-	-	-	-	-	-	-		-
Vote 6 - Public safety		-	-	-	-	-	-	-		-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - Health		-	-	-	-	-	-	-		-
Vote 9 - Planning and Development		-	-	-	-	-	-	-		-
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 12 - Energy Sources		-	-	-	-	-	-	-		-
Vote 13 - Water Management		37 158	275 705	-	8 044	67 123	68 926	(1 803)	-3%	275 705
Vote 14 - Waste Water Management		362 180	124 147	-	12 105	43 696	31 037	12 659	41%	124 147
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	439 524	399 852	-	20 150	110 819	99 963	10 856	11%	399 852
Total Capital Expenditure		439 524	399 852	-	20 150	110 819	99 963	10 856	11%	399 852
Capital Expenditure - Functional Classification										
Governance and administration		40 186	-	-	-	-	-	-		-
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		40 186	-	-	-	-	-	-		-
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	-	-	-	-	-	-		-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	-	-	-	-	-	-		-
Planning and development		-	-	-	-	-	-	-		-
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		399 338	399 852	-	20 150	110 819	99 963	10 856	11%	399 852
Energy sources		-	-	-	-	-	-	-		-
Water management		37 158	275 705	-	8 044	67 123	68 926	(1 803)	-3%	275 705
Waste water management		362 180	124 147	-	12 105	43 696	31 037	12 659	41%	124 147
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	439 524	399 852	-	20 150	110 819	99 963	10 856	11%	399 852
Funded by:										
National Government		467 462	399 852	-	20 150	110 819	99 963	10 856	11%	399 852
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		-	-	-	-	-	-	-		-
Transfers recognised - capital		467 462	399 852	-	20 150	110 819	99 963	10 856	11%	399 852
Borrowing	6	43 011	-	-	-	-	-	-		-
Internally generated funds		(70 950)	-	-	-	-	-	-		-
Total Capital Funding		439 524	399 852	-	20 150	110 819	99 963	10 856	11%	399 852

The table above provides a summary of the Municipality's capital programme implementation and capital expenditure against the approved capital budget. Capital expenditure refers to expenditure incurred to acquire, construct, upgrade, rehabilitate or improve long-term assets that provide a benefit to the Municipality and its communities over more than one financial year. Examples include roads, water and sanitation infrastructure, buildings, vehicles, machinery and other municipal infrastructure.

12. WITHDRAWALS

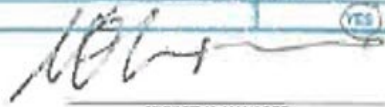
DC21 BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)
Consolidated Quarterly Report for period 01/07/2026 to 30/09/2026

NAME OF MUNICIPALITY: UGU DM-DC21

Date	Place	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 25(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 11(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	R6,00		
5. Section 11(f) - Refund money incorrectly paid into a bank account:				
	Various Customers	R165 128,20	Payments made in error to the Municipality account-refunded	
6. Section 11(g) - Refund guarantee, surety and security deposits:				
	N/A			
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 11:				
	Banks	R140 000 000,00		
8. Section 11(i) - To defray increased expenditure on a municipal capital project in terms of section 21:				
	N/A			
9. Section 11(j) - Payments for each 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: 29 / 09 / 2026
3. Was the copy of the consolidated report of all withdrawals submitted to the Auditor General	YES / NO

ACCOUNTING OFFICER
 MUNICIPAL MANAGER

Instructions for completing this report:

The Accounting Officer must include information outlining the non-budgeted withdrawals, action taken to rectify the breach and identify how funding will be secured 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:

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

13. MUNICIPAL MANAGER'S QUALITY CERTIFICATE



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

(name of municipality), hereby certify that-

(mark as appropriate)

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

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

Print name Mr Vela Owen Mazibuko

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature 

Date 30/09/2026

Municipal In-year report & supporting tab

Click for Instructions!

Accountability

Transparency

**Information &
service delivery**



Contact details:

Budget submission en
National Treasury
Electronic documents:



Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Reporting period:

MTREF:

Budget Year: 2026/27

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

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	1.1 - Mayor and Council	1
Vote 2 - Finance and Administration	1.2 - Municipal Manager, Town Secretary and Chief Executive	1.2 - Municipal Manager, Town Secretary and Chief Executive	11
Vote 3 - Internal Audit	1.3 - (Name of sub-vote)	1.3 - (Name of sub-vote)	12
Vote 4 - Community and Social Services	1.4 - (Name of sub-vote)	1.4 - (Name of sub-vote)	13
Vote 5 - Sports and recreation	1.5 - (Name of sub-vote)	1.5 - (Name of sub-vote)	14
Vote 6 - Public safety	1.6 - (Name of sub-vote)	1.6 - (Name of sub-vote)	15
Vote 7 - (NAME OF VOTE 7)	1.7 - (Name of sub-vote)	1.7 - (Name of sub-vote)	16
Vote 8 - Health	1.8 - (Name of sub-vote)	1.8 - (Name of sub-vote)	17
Vote 9 - Planning and Development	1.9 - (Name of sub-vote)	1.9 - (Name of sub-vote)	18
Vote 10 - Road Transport	1.10 - (Name of sub-vote)	1.10 - (Name of sub-vote)	19
Vote 11 - Environmental Protection	2.1 - Administrative and Corporate Support	2.1 - Administrative and Corporate Support	20
Vote 12 - Energy Sources	2.2 - Asset Management	2.2 - Asset Management	21
Vote 13 - Water Management	2.3 - Finance	2.3 - Finance	22
Vote 14 - Waste Water Management	2.4 - Fleet Management	2.4 - Fleet Management	23
Vote 15 - Waste Management	2.5 - Human Resources	2.5 - Human Resources	24
	2.6 - Information Technology	2.6 - Information Technology	25
	2.7 - Legal Services	2.7 - Legal Services	26
	2.8 - Marketing, Customer Relations, Publicity and Media Co-ordination	2.8 - Marketing, Customer Relations, Publicity and Media Co-ordination	27
	2.9 - Security Services	2.9 - Security Services	28
	2.10 - Supply Chain Management	2.10 - Supply Chain Management	29
Vote 3 - Internal Audit	3.1 - Governance Function	3.1 - Governance Function	30
	3.2 - Risk Management	3.2 - Risk Management	31
	3.3 - (Name of sub-vote)	3.3 - (Name of sub-vote)	32
	3.4 - (Name of sub-vote)	3.4 - (Name of sub-vote)	33
	3.5 - (Name of sub-vote)	3.5 - (Name of sub-vote)	34
	3.6 - (Name of sub-vote)	3.6 - (Name of sub-vote)	35
	3.7 - (Name of sub-vote)	3.7 - (Name of sub-vote)	36
	3.8 - (Name of sub-vote)	3.8 - (Name of sub-vote)	37
	3.9 - (Name of sub-vote)	3.9 - (Name of sub-vote)	38
	3.10 - (Name of sub-vote)	3.10 - (Name of sub-vote)	39
Vote 4 - Community and Social Services	4.1 - Aged Care	4.1 - Aged Care	40
	4.2 - (Name of sub-vote)	4.2 - (Name of sub-vote)	41
	4.3 - (Name of sub-vote)	4.3 - (Name of sub-vote)	42
	4.4 - Cemeteries, Funeral Parlours and Crematoriums	4.4 - Cemeteries, Funeral Parlours and Crematoriums	43
	4.5 - Child Care Facilities	4.5 - Child Care Facilities	44
	4.6 - Community Halls and Facilities	4.6 - Community Halls and Facilities	45
	4.7 - (Name of sub-vote)	4.7 - (Name of sub-vote)	46
	4.8 - Population Development	4.8 - Population Development	47
	4.9 - Disaster Management	4.9 - Disaster Management	48
	4.10 - Education	4.10 - Education	49
Vote 5 - Sports and recreation	5.1 - (Name of sub-vote)	5.1 - (Name of sub-vote)	50
	5.2 - (Name of sub-vote)	5.2 - (Name of sub-vote)	51
	5.3 - (Name of sub-vote)	5.3 - (Name of sub-vote)	52
	5.4 - Recreational Facilities	5.4 - Recreational Facilities	53
	5.5 - (Name of sub-vote)	5.5 - (Name of sub-vote)	54
	5.6 - (Name of sub-vote)	5.6 - (Name of sub-vote)	55
	5.7 - (Name of sub-vote)	5.7 - (Name of sub-vote)	56
	5.8 - (Name of sub-vote)	5.8 - (Name of sub-vote)	57
	5.9 - (Name of sub-vote)	5.9 - (Name of sub-vote)	58
	5.10 - (Name of sub-vote)	5.10 - (Name of sub-vote)	59
Vote 6 - Public safety	6.1 - (Name of sub-vote)	6.1 - (Name of sub-vote)	60
	6.2 - Clearing	6.2 - Clearing	61
	6.3 - Control of Public Nuisances	6.3 - Control of Public Nuisances	62
	6.4 - (Name of sub-vote)	6.4 - (Name of sub-vote)	63
	6.5 - Fire Fighting and Protection	6.5 - Fire Fighting and Protection	64
	6.6 - (Name of sub-vote)	6.6 - (Name of sub-vote)	65
	6.7 - (Name of sub-vote)	6.7 - (Name of sub-vote)	66
	6.8 - (Name of sub-vote)	6.8 - (Name of sub-vote)	67
	6.9 - (Name of sub-vote)	6.9 - (Name of sub-vote)	68
	6.10 - (Name of sub-vote)	6.10 - (Name of sub-vote)	69
Vote 7 - (NAME OF VOTE 7)	7.1 - (Name of sub-vote)	7.1 - (Name of sub-vote)	70
	7.2 - (Name of sub-vote)	7.2 - (Name of sub-vote)	71
	7.3 - (Name of sub-vote)	7.3 - (Name of sub-vote)	72
	7.4 - (Name of sub-vote)	7.4 - (Name of sub-vote)	73
	7.5 - (Name of sub-vote)	7.5 - (Name of sub-vote)	74
	7.6 - (Name of sub-vote)	7.6 - (Name of sub-vote)	75
	7.7 - (Name of sub-vote)	7.7 - (Name of sub-vote)	76
	7.8 - (Name of sub-vote)	7.8 - (Name of sub-vote)	77
	7.9 - (Name of sub-vote)	7.9 - (Name of sub-vote)	78
	7.10 - (Name of sub-vote)	7.10 - (Name of sub-vote)	79
Vote 8 - Health	8.1 - (Name of sub-vote)	8.1 - (Name of sub-vote)	80
	8.2 - Health Services	8.2 - Health Services	81
	8.3 - Laboratory Services	8.3 - Laboratory Services	82
	8.4 - (Name of sub-vote)	8.4 - (Name of sub-vote)	83
	8.5 - Health Surveillance and Prevention of Communicable Diseases including immunization	8.5 - Health Surveillance and Prevention of Communicable Diseases including immunization	84
	8.6 - (Name of sub-vote)	8.6 - (Name of sub-vote)	85
	8.7 - (Name of sub-vote)	8.7 - (Name of sub-vote)	86
	8.8 - (Name of sub-vote)	8.8 - (Name of sub-vote)	87
	8.9 - (Name of sub-vote)	8.9 - (Name of sub-vote)	88
	8.10 - (Name of sub-vote)	8.10 - (Name of sub-vote)	89
Vote 9 - Planning and Development	9.1 - (Name of sub-vote)	9.1 - (Name of sub-vote)	90
	9.2 - Corporate Wide Strategic Planning (IDPs, LEDIs)	9.2 - Corporate Wide Strategic Planning (IDPs, LEDIs)	91
	9.3 - Central City Improvement District	9.3 - Central City Improvement District	92
	9.4 - Development Facilitation	9.4 - Development Facilitation	93
	9.5 - Economic Development/Planning	9.5 - Economic Development/Planning	94
	9.6 - Regional Planning and Development	9.6 - Regional Planning and Development	95
	9.7 - Town Planning, Building Regulations and Enforcement, and City Engineer	9.7 - Town Planning, Building Regulations and Enforcement, and City Engineer	96
	9.8 - Project Management Unit	9.8 - Project Management Unit	97
	9.9 - Provincial Planning	9.9 - Provincial Planning	98
	9.10 - Support to Local Municipalities	9.10 - Support to Local Municipalities	99
Vote 10 - Road Transport	10.1 - (Name of sub-vote)	10.1 - (Name of sub-vote)	100
	10.2 - (Name of sub-vote)	10.2 - (Name of sub-vote)	101
	10.3 - Roads	10.3 - Roads	102
	10.4 - (Name of sub-vote)	10.4 - (Name of sub-vote)	103
	10.5 - (Name of sub-vote)	10.5 - (Name of sub-vote)	104
	10.6 - (Name of sub-vote)	10.6 - (Name of sub-vote)	105
	10.7 - (Name of sub-vote)	10.7 - (Name of sub-vote)	106
	10.8 - (Name of sub-vote)	10.8 - (Name of sub-vote)	107
	10.9 - (Name of sub-vote)	10.9 - (Name of sub-vote)	108
	10.10 - (Name of sub-vote)	10.10 - (Name of sub-vote)	109
Vote 11 - Environmental Protection	11.1 - Biodiversity and Landscape	11.1 - Biodiversity and Landscape	110
	11.2 - Coastal Protection	11.2 - Coastal Protection	111
	11.3 - Indigenous Forests	11.3 - Indigenous Forests	112
	11.4 - (Name of sub-vote)	11.4 - (Name of sub-vote)	113
	11.5 - Pollution Control	11.5 - Pollution Control	114
	11.6 - (Name of sub-vote)	11.6 - (Name of sub-vote)	115
	11.7 - (Name of sub-vote)	11.7 - (Name of sub-vote)	116
	11.8 - (Name of sub-vote)	11.8 - (Name of sub-vote)	117
	11.9 - (Name of sub-vote)	11.9 - (Name of sub-vote)	118
	11.10 - (Name of sub-vote)	11.10 - (Name of sub-vote)	119
Vote 12 - Energy Sources	12.1 - Electricity	12.1 - Electricity	120
	12.2 - (Name of sub-vote)	12.2 - (Name of sub-vote)	121
	12.3 - (Name of sub-vote)	12.3 - (Name of sub-vote)	122
	12.4 - (Name of sub-vote)	12.4 - (Name of sub-vote)	123
	12.5 - (Name of sub-vote)	12.5 - (Name of sub-vote)	124
	12.6 - (Name of sub-vote)	12.6 - (Name of sub-vote)	125
	12.7 - (Name of sub-vote)	12.7 - (Name of sub-vote)	126
	12.8 - (Name of sub-vote)	12.8 - (Name of sub-vote)	127
	12.9 - (Name of sub-vote)	12.9 - (Name of sub-vote)	128
	12.10 - (Name of sub-vote)	12.10 - (Name of sub-vote)	129
Vote 13 - Water Management	13.1 - Water Treatment	13.1 - Water Treatment	130
	13.2 - Water Distribution	13.2 - Water Distribution	131
	13.3 - Water Storage	13.3 - Water Storage	132
	13.4 - (Name of sub-vote)	13.4 - (Name of sub-vote)	133
	13.5 - (Name of sub-vote)	13.5 - (Name of sub-vote)	134
	13.6 - (Name of sub-vote)	13.6 - (Name of sub-vote)	135
	13.7 - (Name of sub-vote)	13.7 - (Name of sub-vote)	136
	13.8 - (Name of sub-vote)	13.8 - (Name of sub-vote)	137
	13.9 - (Name of sub-vote)	13.9 - (Name of sub-vote)	138
	13.10 - (Name of sub-vote)	13.10 - (Name of sub-vote)	139
Vote 14 - Waste Water Management	14.1 - Public Toilets	14.1 - Public Toilets	140
	14.2 - Sewerage	14.2 - Sewerage	141
	14.3 - (Name of sub-vote)	14.3 - (Name of sub-vote)	142
	14.4 - Waste Water Treatment	14.4 - Waste Water Treatment	143
	14.5 - (Name of sub-vote)	14.5 - (Name of sub-vote)	144
	14.6 - (Name of sub-vote)	14.6 - (Name of sub-vote)	145
	14.7 - (Name of sub-vote)	14.7 - (Name of sub-vote)	146
	14.8 - (Name of sub-vote)	14.8 - (Name of sub-vote)	147
	14.9 - (Name of sub-vote)	14.9 - (Name of sub-vote)	148
	14.10 - (Name of sub-vote)	14.10 - (Name of sub-vote)	149
Vote 15 - Waste Management	15.1 - (Name of sub-vote)	15.1 - (Name of sub-vote)	150
	15.2 - (Name of sub-vote)	15.2 - (Name of sub-vote)	151
	15.3 - Solid Waste Removal	15.3 - Solid Waste Removal	152
	15.4 - (Name of sub-vote)	15.4 - (Name of sub-vote)	153
	15.5 - (Name of sub-vote)	15.5 - (Name of sub-vote)	154
	15.6 - (Name of sub-vote)	15.6 - (Name of sub-vote)	155
	15.7 - (Name of sub-vote)	15.7 - (Name of sub-vote)	156
	15.8 - (Name of sub-vote)	15.8 - (Name of sub-vote)	157
	15.9 - (Name of sub-vote)	15.9 - (Name of sub-vote)	158
	15.10 - (Name of sub-vote)	15.10 - (Name of sub-vote)	159
			160

DC21 Ugu - Contact Information

A. GENERAL INFORMATION

Municipality DC21 Ugu

Set name on 'Instructions' sheet

Grade

¹ [Grade in terms of the Remuneration o](#)

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/Ex

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 M

ID Number

ID Number

Title

Title

Name		Name
Telephone number		Telephone number
Cell number		Cell number
Fax number		Fax number
E-mail address		E-mail address
D. MANAGEMENT LEADERSHIP		
Municipal Manager:		Secretary/PA to the Municipal Manager:
ID Number		ID Number
Title		Title
Name		Name
Telephone number		Telephone number
Cell number		Cell number
Fax number		Fax number
E-mail address		E-mail address
Chief Financial Officer		Secretary/PA to the Chief Financial Officer:
ID Number		ID Number
Title		Title
Name		Name
Telephone number		Telephone number
Cell number		Cell number
Fax number		Fax number
E-mail address		E-mail address
Official responsible for submitting financial information		Official responsible for submitting financial information:
ID Number		ID Number
Title		Title
Name		Name
Telephone number		Telephone number
Cell number		Cell number
Fax number		Fax number
E-mail address		E-mail address
Official responsible for submitting financial information		Official responsible for submitting financial information:
ID Number		ID Number
Title		Title
Name		Name
Telephone number		Telephone number
Cell number		Cell number
Fax number		Fax number
E-mail address		E-mail address
Official responsible for submitting financial information		Official responsible for submitting financial information:
ID Number		ID Number
Title		Title
Name		Name
Telephone number		Telephone number
Cell number		Cell number
Fax number		Fax number
E-mail address		E-mail address
Official responsible for submitting financial information		Official responsible for submitting financial information:
ID Number		ID Number

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

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of Public Office Bearers Act.[illegible]

[illegible]

[illegible]

UCZ1 Ugu - I able C1 Monthly Budget Statement Summary - MU3 September

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD	YTD %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	661 085	898 595	–	55 507	151 813	224 649	(72 835)	-32%	898 595
Investment revenue	6 619	11 412	–	1 461	2 923	2 853	70	2%	11 412
Transfers and subsidies - Operational	715 576	773 640	–	654	311 430	193 410	118 020	0	773 640
Other own revenue	115 870	199 421	–	11 622	29 167	49 855	(20 689)	-41%	199 421
Total Revenue (excluding capital transfers and contributions)	1 499 149	1 883 068	–	69 244	495 333	470 767	24 566	5%	1 883 068
Employee costs	645 339	325 586	–	57 392	208 188	81 397	126 792	156%	325 586
Remuneration of Councillors	13 915	13 975	–	1 132	3 420	3 494	(74)	-2%	13 975
Depreciation, amortisation and impairment	260 838	246 904	–	20 235	60 704	61 726	(1 022)	-2%	246 904
Interest, Dividends and Rent on Land	89 069	5 554	–	8 759	10 348	1 388	8 960	645%	5 554
Inventory consumed and bulk purchases	268 490	58 065	–	7 085	47 397	14 516	32 881	227%	58 065
Transfers and subsidies	16 960	–	–	–	–	–	–		–
Other expenditure	688 867	277 664	–	57 819	133 091	69 416	63 675	92%	277 664
Total Expenditure	1 983 478	927 748	–	152 422	463 148	231 937	231 211	100%	927 748
Surplus/(Deficit)	(484 329)	955 320	–	(83 179)	32 185	238 830	(206 645)	-87%	955 320
Transfers and subsidies - capital (monetary allocations)	466 346	399 852	–	23 172	127 313	99 963	27 350	27%	399 852
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	(17 983)	1 355 172	–	(60 007)	159 498	338 793	(179 295)	-53%	1 355 172
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(17 983)	1 355 172	–	(60 007)	159 498	338 793	(179 295)	-53%	1 355 172
Capital expenditure & funds sources									
Capital expenditure	439 524	399 852	–	20 150	110 819	99 963	10 856	11%	399 852
Capital transfers recognised	467 462	399 852	–	20 150	110 819	99 963	10 856	11%	399 852
Borrowing	43 011	–	–	–	–	–	–		–
Internally generated funds	(70 950)	–	–	–	–	–	–		–
Total sources of capital funds	439 524	399 852	–	20 150	110 819	99 963	10 856	11%	399 852
Financial position									
Total current assets	722 120	1 623 661	–		756 277				1 623 661
Total non current assets	4 032 594	4 187 333	–		4 082 779				4 187 333
Total current liabilities	1 850 011	676 730	–		1 777 630				676 730
Total non current liabilities	90 032	576 423	–		87 256				576 423
Community wealth/Equity	2 040 607	4 557 841	–		3 804 512				4 557 841
Cash flows									
Net cash from (used) operating	(4 635 507)	1 173 070	–	(183 549)	112 921	306 670	193 749	63%	709 646
Net cash from (used) investing	9 426 243	(463 424)	–	(20 175)	(110 889)	(115 856)	(4 967)	4%	(463 424)
Net cash from (used) financing	–	–	–	–	160	–	(160)	#DIV/0!	–
Cash/cash equivalents at the month/year end	5 090 362	718 392	–	(203 724)	12 038	199 560	187 522	94%	256 068
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	64 526	42 988	34 783	30 767	30 503	28 852	229 658	1 475 291	1 937 368
Creditors Age Analysis									
Total Creditors	68 404	42 427	21 081	10 948	10 675	32 896	200 700	828 151	1 215 282

UC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - MU3 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		1 401 521	1 380 179	–	42 253	481 415	345 045	136 370	40%	1 380 179
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		1 401 521	1 380 179	–	42 253	481 415	345 045	136 370	40%	1 380 179
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		3 594	4 146	–	922	1 186	1 037	149	14%	4 146
Planning and development		2 736	4 146	–	910	1 174	1 037	138	13%	4 146
Road transport		–	–	–	–	–	–	–		–
Environmental protection		858	–	–	12	12	–	12	#DIV/0!	–
Trading services		560 380	898 595	–	49 242	140 045	224 649	(84 603)	-38%	898 595
Energy sources		–	–	–	–	–	–	–		–
Water management		403 866	684 777	–	34 302	97 279	171 194	(73 915)	-43%	684 777
Waste water management		156 514	213 818	–	14 939	42 766	53 454	(10 689)	-20%	213 818
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 965 495	2 282 920	–	92 416	622 646	570 730	51 916	9%	2 282 920
Expenditure - Functional										
Governance and administration		760 530	495 640	–	67 021	206 327	123 910	82 417	67%	495 640
Executive and council		101 379	51 689	–	8 369	28 656	12 922	15 734	122%	51 689
Finance and administration		655 932	443 176	–	58 652	177 671	110 794	66 877	60%	443 176
Internal audit		3 219	775	–	–	–	194	(194)	-100%	775
Community and public safety		13 445	8 497	–	17 531	18 077	2 124	15 952	751%	8 497
Community and social services		13 324	8 337	–	2 037	2 582	2 084	498	24%	8 337
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		121	161	–	15 494	15 495	40	15 455	38502%	161
Economic and environmental services		54 650	40 731	–	2 476	12 854	10 183	2 672	26%	40 731
Planning and development		53 896	40 193	–	2 469	12 848	10 048	2 799	28%	40 193
Road transport		–	–	–	–	–	–	–		–
Environmental protection		754	538	–	7	7	135	(128)	-95%	538
Trading services		1 154 852	382 880	–	65 395	225 890	95 720	130 170	136%	382 880
Energy sources		–	–	–	–	–	–	–		–
Water management		1 029 029	225 279	–	53 776	187 967	56 320	131 647	234%	225 279
Waste water management		125 823	157 601	–	11 618	37 924	39 400	(1 477)	-4%	157 601
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	1 983 478	927 748	–	152 422	463 148	231 937	231 211	100%	927 748
Surplus/ (Deficit) for the year		(17 983)	1 355 172	–	(60 006)	159 498	338 793	(179 295)	-0.529217	1 355 172

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 Abattoirs, 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) - M03 September

Description	Ref	2025/26	Budget Ye			
		Approved Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual
R thousands	1					
Revenue - Functional						
Municipal governance and administration		1 401 521	1 380 179	-	42 253	481 415
Executive and council		-	-	-	-	-
Mayor and Council		-	-	-	-	-
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-
Finance and administration		1 401 521	1 380 179	-	42 253	481 415
Administrative and Corporate Support		489 320	544 103	-	26 267	122 588
Asset Management		708 148	-	-	13	310 694
Finance		204 054	836 076	-	15 539	47 700
Fleet Management		-	-	-	-	-
Human Resources		-	-	-	433	433
Information Technology		-	-	-	-	-
Legal Services		-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-
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		-	-	-	-	-

<i>Pounds</i>	-	-	-	-	-
<i>Housing</i>	-	-	-	-	-
<i>Housing</i>	-	-	-	-	-
<i>Informal Settlements</i>	-	-	-	-	-
<i>Health</i>	-	-	-	-	-
<i>Ambulance</i>	-	-	-	-	-
<i>Health Services</i>	-	-	-	-	-
<i>Laboratory Services</i>	-	-	-	-	-
<i>Food Control</i>	-	-	-	-	-
<i>Health Surveillance and Prevention of Communicable</i>	-	-	-	-	-
<i>Vector Control</i>	-	-	-	-	-
<i>Chemical Safety</i>	-	-	-	-	-
Economic and environmental services	3 594	4 146	-	922	1 186
<i>Planning and development</i>	2 736	4 146	-	910	1 174
<i>Billboards</i>	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	165	-	-	-	-
<i>Central City Improvement District</i>	-	-	-	-	-
<i>Development Facilitation</i>	-	-	-	-	-
<i>Economic Development/Planning</i>	396	4 146	-	9	8
<i>Regional Planning and Development</i>	2 125	-	-	897	1 144
<i>Town Planning, Building Regulations and Enforcement,</i>	51	-	-	5	22
<i>Project Management Unit</i>	-	-	-	-	-
<i>Provincial Planning</i>	-	-	-	-	-
<i>Support to Local Municipalities</i>	-	-	-	-	-
<i>Road transport</i>	-	-	-	-	-
<i>Public Transport</i>	-	-	-	-	-
<i>Road and Traffic Regulation</i>	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-
<i>Taxi Ranks</i>	-	-	-	-	-
<i>Environmental protection</i>	858	-	-	12	12
<i>Biodiversity and Landscape</i>	-	-	-	-	-
<i>Coastal Protection</i>	-	-	-	-	-
<i>Indigenous Forests</i>	-	-	-	-	-
<i>Nature Conservation</i>	-	-	-	-	-
<i>Pollution Control</i>	858	-	-	12	12
<i>Soil Conservation</i>	-	-	-	-	-
Trading services	560 380	898 595	-	49 242	140 045
<i>Energy sources</i>	-	-	-	-	-
<i>Electricity</i>	-	-	-	-	-
<i>Street Lighting and Signal Systems</i>	-	-	-	-	-
<i>Nonelectric Energy</i>	-	-	-	-	-
<i>Water management</i>	403 866	684 777	-	34 302	97 279
<i>Water Treatment</i>	1 188	-	-	279	279
<i>Water Distribution</i>	382 848	684 777	-	32 149	91 371
<i>Water Storage</i>	19 831	-	-	1 874	5 629
<i>Waste water management</i>	156 514	213 818	-	14 939	42 766
<i>Public Toilets</i>	-	-	-	-	-
<i>Sewerage</i>	156 328	213 818	-	14 931	42 767
<i>Storm Water Management</i>	-	-	-	-	-
<i>Waste Water Treatment</i>	186	-	-	8	(1)
<i>Waste management</i>	-	-	-	-	-
<i>Recycling</i>	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>	-	-	-	-	-
<i>Solid Waste Removal</i>	-	-	-	-	-
<i>Street Cleaning</i>	-	-	-	-	-
Other	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-
<i>Air Transport</i>	-	-	-	-	-
<i>Forestry</i>	-	-	-	-	-
<i>Licensing and Regulation</i>	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-
<i>Tourism</i>	-	-	-	-	-

Total Revenue - Functional	2	1 965 495	2 282 920	-	92 416	622 646
<u>Expenditure - Functional</u>						
<i>Municipal governance and administration</i>		760 530	495 640	-	67 021	206 327
<i>Executive and council</i>		101 379	51 689	-	8 369	28 656
<i>Mayor and Council</i>		21 475	23 719	-	1 550	4 719
<i>Municipal Manager, Town Secretary and Chief Executive</i>		79 904	27 970	-	6 819	23 937
<i>Finance and administration</i>		655 932	443 176	-	58 652	177 671
<i>Administrative and Corporate Support</i>		157 203	72 264	-	15 219	49 696
<i>Asset Management</i>		(40 250)	37 802	-	1 363	4 435
<i>Finance</i>		455 047	292 567	-	36 869	100 285
<i>Fleet Management</i>		53 784	19 579	-	3 450	11 045
<i>Human Resources</i>		4 390	9 145	-	443	7 569
<i>Information Technology</i>		23 260	10 092	-	1 241	4 572
<i>Legal Services</i>		1 938	1 295	-	39	39
<i>Marketing, Customer Relations, Publicity and Media Co-</i>		200	-	-	-	-
<i>Property Services</i>		-	-	-	-	-
<i>Risk Management</i>		-	-	-	-	-
<i>Security Services</i>		-	-	-	-	-
<i>Supply Chain Management</i>		359	432	-	27	31
<i>Valuation Service</i>		-	-	-	-	-
<i>Internal audit</i>		3 219	775	-	-	-
<i>Governance Function</i>		3 219	775	-	-	-
<i>Community and public safety</i>		13 445	8 497	-	17 531	18 077
<i>Community and social services</i>		13 324	8 337	-	2 037	2 582
<i>Aged Care</i>		57	-	-	-	-
<i>Agricultural</i>		-	-	-	-	-
<i>Animal Care and Diseases</i>		-	-	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		-	-	-	-	-
<i>Child Care Facilities</i>		-	-	-	-	-
<i>Community Halls and Facilities</i>		-	-	-	-	-
<i>Consumer Protection</i>		-	-	-	-	-
<i>Cultural Matters</i>		-	-	-	-	-
<i>Disaster Management</i>		4 715	6 702	-	-	545
<i>Education</i>		138	70	-	-	-
<i>Indigenous and Customary Law</i>		-	-	-	-	-
<i>Industrial Promotion</i>		-	-	-	-	-
<i>Language Policy</i>		-	-	-	-	-
<i>Libraries and Archives</i>		-	-	-	-	-
<i>Literacy Programmes</i>		-	-	-	-	-
<i>Media Services</i>		-	-	-	-	-
<i>Museums and Art Galleries</i>		-	-	-	-	-
<i>Population Development</i>		8 414	1 564	-	2 037	2 037
<i>Provincial Cultural Matters</i>		-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-
<i>Zoo's</i>		-	-	-	-	-
<i>Sport and recreation</i>		-	-	-	-	-
<i>Beaches and Jetties</i>		-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>		-	-	-	-	-
<i>Community Parks (including Nurseries)</i>		-	-	-	-	-
<i>Recreational Facilities</i>		-	-	-	-	-
<i>Sports Grounds and Stadiums</i>		-	-	-	-	-
<i>Public safety</i>		-	-	-	-	-
<i>Civil Defence</i>		-	-	-	-	-
<i>Cleansing</i>		-	-	-	-	-
<i>Control of Public Nuisances</i>		-	-	-	-	-
<i>Fencing and Fences</i>		-	-	-	-	-
<i>Fire Fighting and Protection</i>		-	-	-	-	-
<i>Licensing and Control of Animals</i>		-	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>		-	-	-	-	-
<i>Pounds</i>		-	-	-	-	-
<i>Housing</i>		-	-	-	-	-

<i>Housing</i>	-	-	-	-	-
<i>Informal Settlements</i>	-	-	-	-	-
<i>Health</i>	121	161	-	15 494	15 495
<i>Ambulance</i>	-	-	-	-	-
<i>Health Services</i>	121	161	-	15 494	15 495
<i>Laboratory Services</i>	-	-	-	-	-
<i>Food Control</i>	-	-	-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases including immunizations</i>	-	-	-	-	-
<i>Vector Control</i>	-	-	-	-	-
<i>Chemical Safety</i>	-	-	-	-	-
Economic and environmental services	54 650	40 731	-	2 476	12 854
<i>Planning and development</i>	53 896	40 193	-	2 469	12 848
<i>Billboards</i>	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	16 969	811	-	-	-
<i>Central City Improvement District</i>	-	-	-	-	-
<i>Development Facilitation</i>	-	-	-	-	-
<i>Economic Development/Planning</i>	-	2 857	-	-	98
<i>Regional Planning and Development</i>	34 455	36 480	-	2 656	9 703
<i>Town Planning, Building Regulations and Enforcement, Project Management Unit</i>	2 471	17	-	(187)	3 047
<i>Provincial Planning</i>	-	-	-	-	-
<i>Support to Local Municipalities</i>	-	28	-	-	-
<i>Road transport</i>	-	-	-	-	-
<i>Public Transport</i>	-	-	-	-	-
<i>Road and Traffic Regulation</i>	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-
<i>Taxi Ranks</i>	-	-	-	-	-
<i>Environmental protection</i>	754	538	-	7	7
<i>Biodiversity and Landscape</i>	-	50	-	-	-
<i>Coastal Protection</i>	-	-	-	-	-
<i>Indigenous Forests</i>	-	-	-	-	-
<i>Nature Conservation</i>	-	-	-	-	-
<i>Pollution Control</i>	754	488	-	7	7
<i>Soil Conservation</i>	-	-	-	-	-
Trading services	1 154 852	382 880	-	65 395	225 890
<i>Energy sources</i>	-	-	-	-	-
<i>Electricity</i>	-	-	-	-	-
<i>Street Lighting and Signal Systems</i>	-	-	-	-	-
<i>Nonelectric Energy</i>	-	-	-	-	-
<i>Water management</i>	1 029 029	225 279	-	53 776	187 967
<i>Water Treatment</i>	44 069	56 427	-	2 222	5 943
<i>Water Distribution</i>	842 716	147 034	-	37 034	141 671
<i>Water Storage</i>	142 244	21 818	-	14 520	40 353
<i>Waste water management</i>	125 823	157 601	-	11 618	37 924
<i>Public Toilets</i>	2 003	6 241	-	-	161
<i>Sewerage</i>	16 440	69 880	-	2 986	7 229
<i>Storm Water Management</i>	-	-	-	-	-
<i>Waste Water Treatment</i>	107 380	81 480	-	8 633	30 533
<i>Waste management</i>	-	-	-	-	-
<i>Recycling</i>	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>	-	-	-	-	-
<i>Solid Waste Removal</i>	-	-	-	-	-
<i>Street Cleaning</i>	-	-	-	-	-
Other	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-
<i>Air Transport</i>	-	-	-	-	-
<i>Forestry</i>	-	-	-	-	-
<i>Licensing and Regulation</i>	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-
<i>Tourism</i>	-	-	-	-	-
Total Expenditure - Functional	1 983 478	927 748	-	152 422	463 148

Surplus/ (Deficit) for the year		(17 983)	1 355 172	-	(60 006)	159 498
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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 To may be placed under 'Other'. Assign associate share to relevant classification

	check oprev balance	-	-	-	325	-
	check opexp balance	-	-	-	-	-

ar 2026/27

[illegible]

[illegible]

[illegible]

-	-		-
-	-		-
40	15 455	0	161
-	-		-
40	15 455	0	161
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
10 183	2 672	0	40 731
10 048	2 799	0	40 193
-	-		-
203	(203)	(0)	811
-	-		-
-	-		-
714	(616)	(0)	2 857
9 120	583	0	36 480
4	3 042	1	17
-	-		-
-	-		-
7	(7)	(0)	28
-	-		-
-	-		-
-	-		-
-	-		-
135	(128)	(0)	538
13	(13)	(0)	50
-	-		-
-	-		-
-	-		-
122	(115)	(0)	488
-	-		-
95 720	130 170	0	382 880
-	-		-
-	-		-
-	-		-
-	-		-
56 320	131 647	0	225 279
14 107	(8 164)	(0)	56 427
36 759	104 912	0	147 034
5 455	34 899	0	21 818
39 400	(1 477)	(0)	157 601
1 560	(1 400)	(0)	6 241
17 470	(10 241)	(0)	69 880
-	-		-
20 370	10 163	0	81 480
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
231 937	231 211	0	927 748

338 793	(179 295)	(0)	1 355 172
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urism - and if used must be supported by footnotes. Nothing else

-	51 916 274	-
-	-	-

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Administration		1 401 521	1 380 179	-	42 253	481 415	345 045	136 370	39.5%	1 380 179
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		2 736	4 146	-	910	1 174	1 037	138	13.3%	4 146
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection		858	-	-	12	12	-	12	#DIV/0!	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-		-
Vote 13 - Water Management		403 866	684 777	-	34 302	97 279	171 194	(73 915)	-43.2%	684 777
Vote 14 - Waste Water Management		156 514	213 818	-	14 939	42 766	53 454	(10 689)	-20.0%	213 818
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	1 965 495	2 282 920	-	92 416	622 646	570 730	51 916	9.1%	2 282 920
Expenditure by Vote	1									
Vote 1 - Executive and Council		101 379	51 689	-	8 369	28 656	12 922	15 734	121.8%	51 689
Vote 2 - Finance and Administration		655 932	443 176	-	58 652	177 671	110 794	66 877	60.4%	443 176
Vote 3 - Internal Audit		3 219	775	-	-	-	194	(194)	-100.0%	775
Vote 4 - Community and Social Services		13 324	8 337	-	2 037	2 582	2 084	498	23.9%	8 337
Vote 5 - Sports and recreation		-	-	-	-	-	-	-		-
Vote 6 - Public safety		-	-	-	-	-	-	-		-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - Health		121	161	-	15 494	15 495	40	15 455	38501.7%	161
Vote 9 - Planning and Development		53 896	40 193	-	2 469	12 848	10 048	2 799	27.9%	40 193
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection		754	538	-	7	7	135	(128)	-95.0%	538
Vote 12 - Energy Sources		-	-	-	-	-	-	-		-
Vote 13 - Water Management		1 029 029	225 279	-	53 776	187 967	56 320	131 647	233.7%	225 279
Vote 14 - Waste Water Management		125 823	157 601	-	11 618	37 924	39 400	(1 477)	-3.7%	157 601
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	1 983 478	927 748	-	152 422	463 148	231 937	231 211	99.7%	927 748
Surplus/ (Deficit) for the year	2	(17 983)	1 355 172	-	(60 006)	159 498	338 793	(179 295)	-52.9%	1 355 172

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 - M

Vote Description R thousand	Ref	2025/26	Budget Year 2026/27				
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget
Revenue by Vote	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		1 401 521	1 380 179	-	42 253	481 415	345 045
2.1 - Administrative and Corporate Support		489 320	544 103	-	26 267	122 588	136 026
2.2 - Asset Management		708 148	-	-	13	310 694	-
2.3 - Finance		204 054	836 076	-	15 539	47 700	209 019
2.4 - Fleet Management		-	-	-	-	-	-
2.5 - Human Resources		-	-	-	433	433	-
2.6 - Information Technology		-	-	-	-	-	-
2.7 - Legal Services		-	-	-	-	-	-
2.8 - Marketing, Customer Relations, Publicity and Media Co-ord		-	-	-	-	-	-
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	-	-	-	-	-	-
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	2 736	4 146	-	910	1 174	1 037
9.1 - [Name of sub-vote]	-	-	-	-	-	-
9.2 - Corporate Wide Strategic Planning (IDPs, LEDS)	165	-	-	-	-	-
9.3 - Central City Improvement District	-	-	-	-	-	-
9.4 - Development Facilitation	-	-	-	-	-	-
9.5 - Economic Development/Planning	396	4 146	-	9	8	1 037
9.6 - Regional Planning and Development	2 125	-	-	897	1 144	-
9.7 - Town Planning, Building Regulations and Enforcement, and	51	-	-	5	22	-
9.8 - Project Management Unit	-	-	-	-	-	-
9.9 - Provincial Planning	-	-	-	-	-	-
9.10 - Support to Local Municipalities	-	-	-	-	-	-
Vote 10 - Road Transport	-	-	-	-	-	-
10.1 - [Name of sub-vote]	-	-	-	-	-	-
10.2 - [Name of sub-vote]	-	-	-	-	-	-
10.3 - Roads	-	-	-	-	-	-
10.4 - [Name of sub-vote]	-	-	-	-	-	-
10.5 - [Name of sub-vote]	-	-	-	-	-	-
10.6 - [Name of sub-vote]	-	-	-	-	-	-
10.7 - [Name of sub-vote]	-	-	-	-	-	-
10.8 - [Name of sub-vote]	-	-	-	-	-	-
10.9 - [Name of sub-vote]	-	-	-	-	-	-
10.10 - [Name of sub-vote]	-	-	-	-	-	-
Vote 11 - Environmental Protection	858	-	-	12	12	-
11.1 - Biodiversity and Landscape	-	-	-	-	-	-
11.2 - Coastal Protection	-	-	-	-	-	-
11.3 - Indigenous Forests	-	-	-	-	-	-
11.4 - [Name of sub-vote]	-	-	-	-	-	-
11.5 - Pollution Control	858	-	-	12	12	-

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		403 866	684 777	-	34 302	97 279	171 194
13.1 - Water Treatment		1 188	-	-	279	279	-
13.2 - Water Distribution		382 848	684 777	-	32 149	91 371	171 194
13.3 - Water Storage		19 831	-	-	1 874	5 629	-
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		156 514	213 818	-	14 939	42 766	53 454
14.1 - Public Toilets		-	-	-	-	-	-
14.2 - Sewerage		156 328	213 818	-	14 931	42 767	53 454
14.3 - [Name of sub-vote]		-	-	-	-	-	-
14.4 - Waste Water Treatment		186	-	-	8	(1)	-
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	1 965 495	2 282 920	-	92 416	622 646	570 730
Expenditure by Vote	1						
Vote 1 - Executive and Council		101 379	51 689	-	8 369	28 656	12 922
1.1 - Mayor and Council		21 475	23 719	-	1 550	4 719	5 930
1.2 - Municipal Manager, Town Secretary and Chief Executive		79 904	27 970	-	6 819	23 937	6 992
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	655 932	443 176	-	58 652	177 671	110 794
2.1 - Administrative and Corporate Support	157 203	72 264	-	15 219	49 696	18 066
2.2 - Asset Management	(40 250)	37 802	-	1 363	4 435	9 451
2.3 - Finance	455 047	292 567	-	36 869	100 285	73 142
2.4 - Fleet Management	53 784	19 579	-	3 450	11 045	4 895
2.5 - Human Resources	4 390	9 145	-	443	7 569	2 286
2.6 - Information Technology	23 260	10 092	-	1 241	4 572	2 523
2.7 - Legal Services	1 938	1 295	-	39	39	324
2.8 - Marketing, Customer Relations, Publicity and Media Co-ord	200	-	-	-	-	-
2.9 - Security Services	-	-	-	-	-	-
2.10 - Supply Chain Management	359	432	-	27	31	108
Vote 3 - Internal Audit	3 219	775	-	-	-	194
3.1 - Governance Function	3 219	775	-	-	-	194
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	13 324	8 337	-	2 037	2 582	2 084
4.1 - Aged Care	57	-	-	-	-	-
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	8 414	1 564	-	2 037	2 037	391
4.9 - Disaster Management	4 715	6 702	-	-	545	1 676
4.10 - Education	138	70	-	-	-	17
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	121	161	-	15 494	15 495	40
8.1 - [Name of sub-vote]	-	-	-	-	-	-
8.2 - Health Services	121	161	-	15 494	15 495	40
8.3 - Laboratory Services	-	-	-	-	-	-
8.4 - [Name of sub-vote]	-	-	-	-	-	-
8.5 - Health Surveillance and Prevention of Communicable Diseases	-	-	-	-	-	-
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	53 896	40 193	-	2 469	12 848	10 048
9.1 - [Name of sub-vote]	-	-	-	-	-	-
9.2 - Corporate Wide Strategic Planning (IDPs, LEDS)	16 969	811	-	-	-	203
9.3 - Central City Improvement District	-	-	-	-	-	-
9.4 - Development Facilitation	-	-	-	-	-	-
9.5 - Economic Development/Planning	-	2 857	-	-	98	714
9.6 - Regional Planning and Development	34 455	36 480	-	2 656	9 703	9 120
9.7 - Town Planning, Building Regulations and Enforcement, and	2 471	17	-	(187)	3 047	4
9.8 - Project Management Unit	-	-	-	-	-	-
9.9 - Provincial Planning	-	-	-	-	-	-
9.10 - Support to Local Municipalities	-	28	-	-	-	7
Vote 10 - Road Transport	-	-	-	-	-	-
10.1 - [Name of sub-vote]	-	-	-	-	-	-
10.2 - [Name of sub-vote]	-	-	-	-	-	-
10.3 - Roads	-	-	-	-	-	-
10.4 - [Name of sub-vote]	-	-	-	-	-	-
10.5 - [Name of sub-vote]	-	-	-	-	-	-
10.6 - [Name of sub-vote]	-	-	-	-	-	-
10.7 - [Name of sub-vote]	-	-	-	-	-	-
10.8 - [Name of sub-vote]	-	-	-	-	-	-
10.9 - [Name of sub-vote]	-	-	-	-	-	-
10.10 - [Name of sub-vote]	-	-	-	-	-	-
Vote 11 - Environmental Protection	754	538	-	7	7	135
11.1 - Biodiversity and Landscape	-	50	-	-	-	13
11.2 - Coastal Protection	-	-	-	-	-	-
11.3 - Indigenous Forests	-	-	-	-	-	-
11.4 - [Name of sub-vote]	-	-	-	-	-	-
11.5 - Pollution Control	754	488	-	7	7	122
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		1 029 029	225 279	–	53 776	187 967	56 320
13.1 - Water Treatment		44 069	56 427	–	2 222	5 943	14 107
13.2 - Water Distribution		842 716	147 034	–	37 034	141 671	36 759
13.3 - Water Storage		142 244	21 818	–	14 520	40 353	5 455
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		125 823	157 601	–	11 618	37 924	39 400
14.1 - Public Toilets		2 003	6 241	–	–	161	1 560
14.2 - Sewerage		16 440	69 880	–	2 986	7 229	17 470
14.3 - [Name of sub-vote]		–	–	–	–	–	–
14.4 - Waste Water Treatment		107 380	81 480	–	8 633	30 533	20 370
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	1 983 478	927 748	–	152 422	463 148	231 937
Surplus/ (Deficit) for the year	2	(17 983)	1 355 172	–	(60 006)	159 498	338 793

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

03 September

[illegible]

[illegible]

[illegible]

131 647	234%	225 279
(8 164)	-58%	56 427
104 912	285%	147 034
34 899	640%	21 818
-		-
-		-
-		-
-		-
-		-
-		-
-		-
(1 477)	-4%	157 601
(1 400)	-90%	6 241
(10 241)	-59%	69 880
-		-
10 163	50%	81 480
-		-
-		-
-		-
-		-
-		-
-		-
-		-
-		-
-		-
-		-
-		-
-		-
-		-
-		-
-		-
231 211	0	927 748
(179 295)	(0)	1 355 172

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		—	—	—	—	—	—	—		—
Service charges - Water		498 819	684 777	—	40 367	107 822	171 194	(63 372)	-37%	684 777
Service charges - Waste Water Management		162 265	213 818	—	15 140	43 991	53 454	(9 463)	-18%	213 818
Service charges - Waste management		—	—	—	—	—	—	—		—
Sale of Goods and Rendering of Services		3 100	6 055	—	68	875	1 514	(638)	-42%	6 055
Agency services		—	—	—	—	—	—	—		—
Interest		—	—	—	—	—	—	—		—
Interest earned from Receivables		98 996	103 801	—	8 537	25 250	25 950	(700)	-3%	103 801
Interest from Current and Non Current Assets		6 619	11 412	—	1 461	2 923	2 853	70	2%	11 412
Dividends		—	—	—	—	—	—	—		—
Rent on Land		—	—	—	—	—	—	—		—
Rental from Fixed Assets		2 053	4 146	—	8	8	1 037	(1 028)	-99%	4 146
Licence and permits		—	—	—	—	—	—	—		—
Special rating levies		—	—	—	—	—	—	—		—
Construction Contract Revenue		—	—	—	—	—	—	—		—
Development Charges		—	—	—	—	—	—	—		—
Operational Revenue		10 968	85 418	—	3 010	3 033	21 355	(18 322)	-86%	85 418
Non-Exchange Revenue		—	—	—	—	—	—	—		—
Property rates		—	—	—	—	—	—	—		—
Surcharges and Taxes		—	—	—	—	—	—	—		—
Fines, penalties and forfeits		—	—	—	—	—	—	—		—
Licence and permits		—	—	—	—	—	—	—		—
Transfers and subsidies - Operational		715 576	773 640	—	654	311 430	193 410	118 020	61%	773 640
Interest		—	—	—	—	—	—	—		—
Fuel Levy		—	—	—	—	—	—	—		—
Operational Revenue		—	—	—	—	—	—	—		—
Gains on disposal of Fixed and Intangible Assets		(635)	—	—	—	—	—	—		—
Other Gains		1 387	—	—	—	—	—	—		—
Discontinued Operations		—	—	—	—	—	—	—		—
Total Revenue (excluding capital transfers and contributions)		1 499 149	1 883 068	—	69 244	495 333	470 767	24 566	5%	1 883 068
Expenditure By Type										
Employee related costs		645 339	325 586	—	57 392	208 188	81 397	126 792	156%	325 586
Remuneration of councillors		13 915	13 975	—	1 132	3 420	3 494	(74)	-2%	13 975
Bulk purchases - electricity		—	—	—	—	—	—	—		—
Inventory consumed		268 490	58 065	—	7 085	47 397	14 516	32 881	227%	58 065
Debt impairment		231 600	29 476	—	2 456	7 369	7 369	—		29 476
Depreciation, amortisation and impairment		260 838	246 904	—	20 235	60 704	61 726	(1 022)	-2%	246 904
Interest, Dividends and Rent on Land		89 069	5 554	—	8 759	10 348	1 388	8 960	645%	5 554
Contracted services		224 381	146 476	—	28 846	45 295	36 619	8 676	24%	146 476
Transfers and subsidies		16 960	—	—	—	—	—	—		—

Irrecoverable debts written off	25 126	6 139	–	131	1 861	1 535	326	21%	6 139
Operational costs	286 742	95 573	–	26 386	78 566	23 893	54 673	229%	95 573
Disposal of Fixed and Intangible Assets	(78 982)	–	–	–	–	–	–		–
Other Losses	1	–	–	–	–	–	–		–
Total Expenditure	1 983 478	927 748	–	152 422	463 148	231 937	231 211	100%	927 748
Surplus/(Deficit)	(484 329)	955 320	–	(83 179)	32 185	238 830	(206 645)	(0)	955 320
Transfers and subsidies - capital (monetary allocations)	466 346	399 852	–	23 172	127 313	99 963	27 350	0	399 852
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(17 983)	1 355 172	–	(60 007)	159 498	338 793	(179 295)	(0)	1 355 172
Income Tax	–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax	(17 983)	1 355 172	–	(60 007)	159 498	338 793	(179 295)	(0)	1 355 172
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality	(17 983)	1 355 172	–	(60 007)	159 498	338 793	(179 295)	(0)	1 355 172
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(17 983)	1 355 172	–	(60 007)	159 498	338 793	(179 295)	(0)	1 355 172

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including cap	1 965 495	2 282 920	92 416	622 646	570 730	2 282 920
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DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-		-
Vote 3 - Internal Audit		-	-	-	-	-	-	-		-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 5 - Sports and recreation		-	-	-	-	-	-	-		-
Vote 6 - Public safety		-	-	-	-	-	-	-		-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - Health		-	-	-	-	-	-	-		-
Vote 9 - Planning and Development		-	-	-	-	-	-	-		-
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Environmental 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		40 186	-	-	-	-	-	-		-
Vote 3 - Internal Audit		-	-	-	-	-	-	-		-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 5 - Sports and recreation		-	-	-	-	-	-	-		-
Vote 6 - Public safety		-	-	-	-	-	-	-		-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - Health		-	-	-	-	-	-	-		-
Vote 9 - Planning and Development		-	-	-	-	-	-	-		-
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 12 - Energy Sources		-	-	-	-	-	-	-		-
Vote 13 - Water Management		37 158	275 705	-	8 044	67 123	68 926	(1 803)	-3%	275 705
Vote 14 - Waste Water Management		362 180	124 147	-	12 105	43 696	31 037	12 659	41%	124 147
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	439 524	399 852	-	20 150	110 819	99 963	10 856	11%	399 852
Total Capital Expenditure		439 524	399 852	-	20 150	110 819	99 963	10 856	11%	399 852
Capital Expenditure - Functional Classification										
Governance and administration		40 186	-	-	-	-	-	-		-
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		40 186	-	-	-	-	-	-		-
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	-	-	-	-	-	-		-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	-	-	-	-	-	-		-
Planning and development		-	-	-	-	-	-	-		-
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		399 338	399 852	-	20 150	110 819	99 963	10 856	11%	399 852
Energy sources		-	-	-	-	-	-	-		-
Water management		37 158	275 705	-	8 044	67 123	68 926	(1 803)	-3%	275 705
Waste water management		362 180	124 147	-	12 105	43 696	31 037	12 659	41%	124 147
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	439 524	399 852	-	20 150	110 819	99 963	10 856	11%	399 852
Funded by:										
National Government		467 462	399 852	-	20 150	110 819	99 963	10 856	11%	399 852
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		-	-	-	-	-	-	-		-
Transfers recognised - capital		467 462	399 852	-	20 150	110 819	99 963	10 856	11%	399 852
Borrowing	6	43 011	-	-	-	-	-	-		-
Internally generated funds		(70 950)	-	-	-	-	-	-		-
Total Capital Funding		439 524	399 852	-	20 150	110 819	99 963	10 856	11%	399 852

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

check balance

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

Vote Description R thousand	Ref	2025/26	Budget Year 2026/27				
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget
Capital expenditure - Municipal Vote	1						
Expenditure of multi-year capital appropriation							
Vote 1 - Executive and Council		-	-	-	-	-	-
1.1 - Mayor and Council							
1.2 - Municipal Manager, Town Secretary and Chief Executive							
1.3 - [Name of sub-vote]							
1.4 - [Name of sub-vote]							
1.5 - [Name of sub-vote]							
1.6 - [Name of sub-vote]							
1.7 - [Name of sub-vote]							
1.8 - [Name of sub-vote]							
1.9 - [Name of sub-vote]							
1.10 - [Name of sub-vote]							
Vote 2 - Finance and Administration		-	-	-	-	-	-
2.1 - Administrative and Corporate Support							
2.2 - Asset Management							
2.3 - Finance							
2.4 - Fleet Management							
2.5 - Human Resources							
2.6 - Information Technology							
2.7 - Legal Services							
2.8 - Marketing, Customer Relations, Publicity and Media Co-ordination							
2.9 - Security Services							
2.10 - Supply Chain Management							
Vote 3 - Internal Audit		-	-	-	-	-	-
3.1 - Governance Function							
3.2 - Risk Management							
3.3 - [Name of sub-vote]							
3.4 - [Name of sub-vote]							
3.5 - [Name of sub-vote]							
3.6 - [Name of sub-vote]							
3.7 - [Name of sub-vote]							
3.8 - [Name of sub-vote]							
3.9 - [Name of sub-vote]							
3.10 - [Name of sub-vote]							
Vote 4 - Community and Social Services		-	-	-	-	-	-
4.1 - Aged Care							
4.2 - [Name of sub-vote]							
4.3 - [Name of sub-vote]							
4.4 - Cemeteries, Funeral Parlours and Crematoriums							
4.5 - Child Care Facilities							
4.6 - Community Halls and Facilities							
4.7 - [Name of sub-vote]							
4.8 - Population Development							
4.9 - Disaster Management							
4.10 - Education							
Vote 5 - Sports and recreation		-	-	-	-	-	-
5.1 - [Name of sub-vote]							
5.2 - [Name of sub-vote]							
5.3 - [Name of sub-vote]							
5.4 - Recreational Facilities							
5.5 - [Name of sub-vote]							
5.6 - [Name of sub-vote]							
5.7 - [Name of sub-vote]							

5.8 - [Name of sub-vote]						
5.9 - [Name of sub-vote]						
5.10 - [Name of sub-vote]						
Vote 6 - Public safety	-	-	-	-	-	-
6.1 - [Name of sub-vote]						
6.2 - Cleansing						
6.3 - Control of Public Nuisances						
6.4 - [Name of sub-vote]						
6.5 - Fire Fighting and Protection						
6.6 - [Name of sub-vote]						
6.7 - [Name of sub-vote]						
6.8 - [Name of sub-vote]						
6.9 - [Name of sub-vote]						
6.10 - [Name of sub-vote]						
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-
7.1 - [Name of sub-vote]						
7.2 - [Name of sub-vote]						
7.3 - [Name of sub-vote]						
7.4 - [Name of sub-vote]						
7.5 - [Name of sub-vote]						
7.6 - [Name of sub-vote]						
7.7 - [Name of sub-vote]						
7.8 - [Name of sub-vote]						
7.9 - [Name of sub-vote]						
7.10 - [Name of sub-vote]						
Vote 8 - Health	-	-	-	-	-	-
8.1 - [Name of sub-vote]						
8.2 - Health Services						
8.3 - Laboratory Services						
8.4 - [Name of sub-vote]						
8.5 - Health Surveillance and Prevention of Communicable Diseases including immunizations						
8.6 - [Name of sub-vote]						
8.7 - [Name of sub-vote]						
8.8 - [Name of sub-vote]						
8.9 - [Name of sub-vote]						
8.10 - [Name of sub-vote]						
Vote 9 - Planning and Development	-	-	-	-	-	-
9.1 - [Name of sub-vote]						
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)						
9.3 - Central City Improvement District						
9.4 - Development Facilitation						
9.5 - Economic Development/Planning						
9.6 - Regional Planning and Development						
9.7 - Town Planning, Building Regulations and Enforcement, and City Engineer						
9.8 - Project Management Unit						
9.9 - Provincial Planning						
9.10 - Support to Local Municipalities						
Vote 10 - Road Transport	-	-	-	-	-	-
10.1 - [Name of sub-vote]						
10.2 - [Name of sub-vote]						
10.3 - Roads						
10.4 - [Name of sub-vote]						
10.5 - [Name of sub-vote]						
10.6 - [Name of sub-vote]						
10.7 - [Name of sub-vote]						
10.8 - [Name of sub-vote]						
10.9 - [Name of sub-vote]						
10.10 - [Name of sub-vote]						
Vote 11 - Enviromental Protection	-	-	-	-	-	-
11.1 - Biodiversity and Landscape						
11.2 - Coastal Protection						

11.3 - Indigenous Forests						
11.4 - [Name of sub-vote]						
11.5 - Pollution Control						
11.6 - [Name of sub-vote]						
11.7 - [Name of sub-vote]						
11.8 - [Name of sub-vote]						
11.9 - [Name of sub-vote]						
11.10 - [Name of sub-vote]						
Vote 12 - Energy Sources	-	-	-	-	-	-
12.1 - Electricity						
12.2 - [Name of sub-vote]						
12.3 - [Name of sub-vote]						
12.4 - [Name of sub-vote]						
12.5 - [Name of sub-vote]						
12.6 - [Name of sub-vote]						
12.7 - [Name of sub-vote]						
12.8 - [Name of sub-vote]						
12.9 - [Name of sub-vote]						
12.10 - [Name of sub-vote]						
Vote 13 - Water Management	-	-	-	-	-	-
13.1 - Water Treatment						
13.2 - Water Distribution						
13.3 - Water Storage						
13.4 - [Name of sub-vote]						
13.5 - [Name of sub-vote]						
13.6 - [Name of sub-vote]						
13.7 - [Name of sub-vote]						
13.8 - [Name of sub-vote]						
13.9 - [Name of sub-vote]						
13.10 - [Name of sub-vote]						
Vote 14 - Waste Water Management	-	-	-	-	-	-
14.1 - Public Toilets						
14.2 - Sewerage						
14.3 - [Name of sub-vote]						
14.4 - Waste Water Treatment						
14.5 - [Name of sub-vote]						
14.6 - [Name of sub-vote]						
14.7 - [Name of sub-vote]						
14.8 - [Name of sub-vote]						
14.9 - [Name of sub-vote]						
14.10 - [Name of sub-vote]						
Vote 15 - Waste Management	-	-	-	-	-	-
15.1 - [Name of sub-vote]						
15.2 - [Name of sub-vote]						
15.3 - Solid Waste Removal						
15.4 - [Name of sub-vote]						
15.5 - [Name of sub-vote]						
15.6 - [Name of sub-vote]						
15.7 - [Name of sub-vote]						
15.8 - [Name of sub-vote]						
15.9 - [Name of sub-vote]						
15.10 - [Name of sub-vote]						
Total multi-year capital expenditure	-	-	-	-	-	-
Capital expenditure - Municipal Vote						
Expenditure 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	40 186	-	-	-	-	-
2.1 - Administrative and Corporate Support	1 647	-	-	-	-	-
2.2 - Asset Management	(5 521)	-	-	-	-	-
2.3 - Finance	43 011	-	-	-	-	-
2.4 - Fleet Management	-	-	-	-	-	-
2.5 - Human Resources	-	-	-	-	-	-
2.6 - Information Technology	1 049	-	-	-	-	-
2.7 - Legal Services	-	-	-	-	-	-
2.8 - Marketing, Customer Relations, Publicity and Media Co-ordin	-	-	-	-	-	-
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	-	-	-	-	-	-
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 C	-	-	-	-	-	-
9.8 - Project Management Unit	-	-	-	-	-	-
9.9 - Provincial Planning	-	-	-	-	-	-
9.10 - Support to Local Municipalities	-	-	-	-	-	-
Vote 10 - Road Transport	-	-	-	-	-	-
10.1 - [Name of sub-vote]	-	-	-	-	-	-
10.2 - [Name of sub-vote]	-	-	-	-	-	-
10.3 - Roads	-	-	-	-	-	-
10.4 - [Name of sub-vote]	-	-	-	-	-	-
10.5 - [Name of sub-vote]	-	-	-	-	-	-
10.6 - [Name of sub-vote]	-	-	-	-	-	-
10.7 - [Name of sub-vote]	-	-	-	-	-	-
10.8 - [Name of sub-vote]	-	-	-	-	-	-
10.9 - [Name of sub-vote]	-	-	-	-	-	-
10.10 - [Name of sub-vote]	-	-	-	-	-	-
Vote 11 - Enviromental Protection	-	-	-	-	-	-
11.1 - Biodiversity and Landscape	-	-	-	-	-	-
11.2 - Coastal Protection	-	-	-	-	-	-
11.3 - Indigenous Forests	-	-	-	-	-	-
11.4 - [Name of sub-vote]	-	-	-	-	-	-
11.5 - Pollution Control	-	-	-	-	-	-
11.6 - [Name of sub-vote]	-	-	-	-	-	-
11.7 - [Name of sub-vote]	-	-	-	-	-	-
11.8 - [Name of sub-vote]	-	-	-	-	-	-
11.9 - [Name of sub-vote]	-	-	-	-	-	-
11.10 - [Name of sub-vote]	-	-	-	-	-	-
Vote 12 - Energy Sources	-	-	-	-	-	-
12.1 - Electricity	-	-	-	-	-	-
12.2 - [Name of sub-vote]	-	-	-	-	-	-
12.3 - [Name of sub-vote]	-	-	-	-	-	-
12.4 - [Name of sub-vote]	-	-	-	-	-	-
12.5 - [Name of sub-vote]	-	-	-	-	-	-
12.6 - [Name of sub-vote]	-	-	-	-	-	-

12.7 - [Name of sub-vote]	-	-	-	-	-	-
12.8 - [Name of sub-vote]	-	-	-	-	-	-
12.9 - [Name of sub-vote]	-	-	-	-	-	-
12.10 - [Name of sub-vote]	-	-	-	-	-	-
Vote 13 - Water Management	37 158	275 705	-	8 044	67 123	68 926
13.1 - Water Treatment	30 782	128 614	-	(2 594)	24 903	32 153
13.2 - Water Distribution	53 463	132 859	-	9 033	38 322	33 215
13.3 - Water Storage	(47 087)	14 232	-	1 605	3 897	3 558
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	362 180	124 147	-	12 105	43 696	31 037
14.1 - Public Toilets	-	-	-	-	-	-
14.2 - Sewerage	59 354	44 887	-	9 918	21 576	11 222
14.3 - [Name of sub-vote]	-	-	-	-	-	-
14.4 - Waste Water Treatment	302 825	79 259	-	2 187	22 120	19 815
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	439 524	399 852	-	20 150	110 819	99 963
Total Capital Expenditure	439 524	399 852	-	20 150	110 819	99 963

References

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

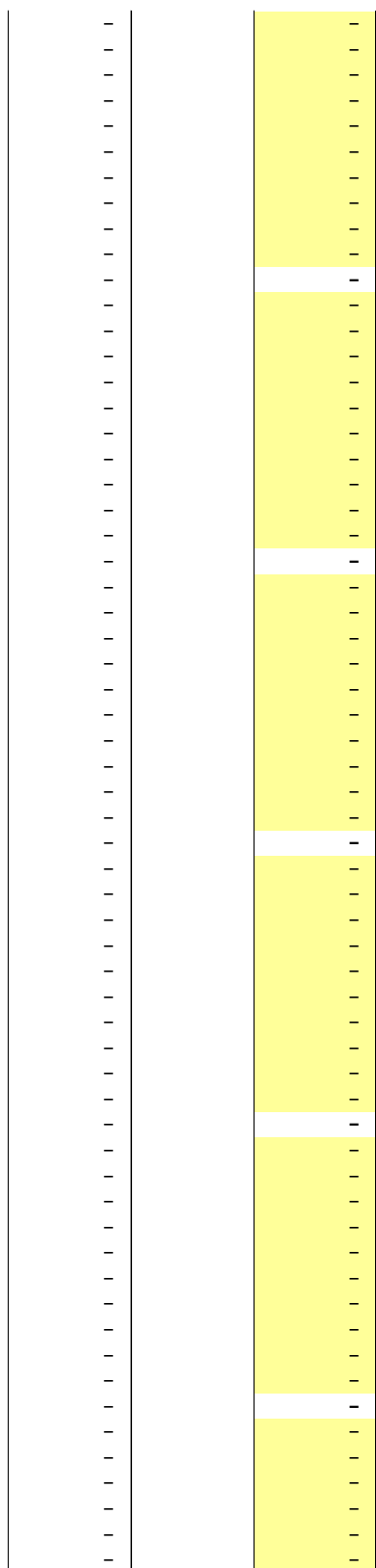
A - M03 September

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[illegible]

[illegible]

[illegible]



-		-
-		-
-		-
(1 803)	-3%	275 705
(7 251)	-23%	128 614
5 108	15%	132 859
339	10%	14 232
-		-
-		-
-		-
-		-
-		-
-		-
-		-
12 659	41%	124 147
-		-
10 355	92%	44 887
-		-
2 305	12%	79 259
-		-
-		-
-		-
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-		-
-		-
-		-
-		-
10 856	0	399 852
10 856	0	399 852

DC21 Uqu - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2025/26	Budget Year 2026/27			
		Audited	Original	Adjusted	YearTD actual	Full Year
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		9 846	718 392	–	(7 792)	718 392
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		310 639	634 118	–	359 869	634 118
Receivables from non-exchange transactions		37 194	10 633	–	43 403	10 633
Current portion of non-current receivables		1 897	4 329	–	1 851	4 329
Inventory		12 291	27 987	–	11 996	27 987
VAT Receivable		349 755	228 202	–	346 783	228 202
Other current assets		498	–	–	168	–
Total current assets		722 120	1 623 661	–	756 277	1 623 661
Non current assets						
Investments		0	0	–	0	0
Investment property		32 900	31 513	–	32 900	31 513
Property, plant and equipment		3 995 888	4 145 208	–	4 046 641	4 145 208
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 084	3 914	–	3 516	3 914
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		(279)	6 698	–	(279)	6 698
Other non-current assets		0	–	–	0	–
Total non current assets		4 032 594	4 187 333	–	4 082 779	4 187 333
TOTAL ASSETS		4 754 714	5 810 994	–	4 839 056	5 810 994
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		547 804	5 556	–	547 804	5 556
Consumer deposits		24 227	–	–	24 387	–
Trade and other payables from exchange transactions		854 794	376 803	–	728 162	376 803
Trade and other payables from non-exchange transactions		5 707	83 518	–	42 145	83 518
Provision		131 933	1 400	–	136 593	1 400
VAT Payable		284 083	202 663	–	297 076	202 663
Other current liabilities		1 463	6 790	–	1 463	6 790
Total current liabilities		1 850 011	676 730	–	1 777 630	676 730
Non current liabilities						
Financial liabilities		62 030	17 224	–	59 254	17 224
Provision		–	–	–	–	–
Long term portion of trade payables		–	537 290	–	–	537 290
Other non-current liabilities		28 002	21 909	–	28 002	21 909
Total non current liabilities		90 032	576 423	–	87 256	576 423
TOTAL LIABILITIES		1 940 042	1 253 153	–	1 864 886	1 253 153
NET ASSETS	2	2 814 672	4 557 841	–	2 974 170	4 557 841
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 040 607	4 557 841	–	3 804 512	4 557 841
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 040 607	4 557 841	–	3 804 512	4 557 841

References

1. Material variances to be explained in Table SC1
2. Net assets must balance with Total Community Wealth/Equity

check balance

774 065 177

14

- -830 342 324

14

DC21 Ugu - Table C/ Monthly Budget Statement - Cash Flow - MU3 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD	YTD %	Full Year
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	590 063	–	–	–	153 931	(153 931)	-100%	590 063
Other revenue		–	4 768	–	3 077	3 908	1 192	2 716	228%	4 768
Transfers and Subsidies - Operational		–	773 640	–	(35 222)	277 984	193 410	84 574	44%	773 640
Transfers and Subsidies - Capital		–	399 852	–	(106 891)	54 814	99 963	(45 149)	-45%	399 852
Interest		–	11 412	–	–	–	2 853	(2 853)	-100%	11 412
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(4 635 505)	(601 112)	–	(44 513)	(223 785)	(143 291)	80 495	-56%	(1 064 536)
Finance charges		(2)	(5 554)	–	–	–	(1 388)	(1 388)	100%	(5 554)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(4 635 507)	1 173 070	–	(183 549)	112 921	306 670	193 749	63%	709 646
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Insurance Refund - Capital		–	–	–	–	–	–	–		–
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		9 426 243	(463 424)	–	(20 175)	(110 889)	(115 856)	(4 967)	4%	(463 424)
Retention (Capital)		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		9 426 243	(463 424)	–	(20 175)	(110 889)	(115 856)	(4 967)	4%	(463 424)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	160	–	160	#DIV/0!	–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	160	–	(160)	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD		4 790 736	709 646	–	(203 724)	2 192	190 814			246 222
Cash/cash equivalents at beginning:		299 626	8 746	–	–	9 846	8 746			9 846
Cash/cash equivalents at month/year end:		5 090 362	718 392	–	(203 724)	12 038	199 560			256 068

References

1. Material variances to be explained in Table SC1

[illegible]

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2026/27									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i Lto Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys- 1Yr	Over 1Yr	Total over 90 days			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	52 665	37 920	30 280	27 292	27 223	25 546	205 886	1 310 691	1 717 502	1 596 638	-	-
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	13 291	6 303	5 209	4 268	4 058	3 790	26 051	153 602	216 572	191 768	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	(0)	-	-	-	(0)	1 739	1 739	1 739	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(1 430)	(1 235)	(706)	(792)	(779)	(484)	(2 279)	9 259	1 555	4 825	-	-
Total By Income Source	2000	64 526	42 988	34 783	30 767	30 503	28 852	229 658	1 475 291	1 937 368	1 795 070	-	-
2025/26 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 610	1 050	550	527	340	680	6 110	19 916	32 784	27 574	-	-
Commercial	2300	16 012	7 592	6 127	4 862	4 513	4 182	30 643	177 911	251 841	222 111	-	-
Households	2400	45 016	34 400	28 173	25 456	25 694	24 015	192 912	1 277 307	1 652 973	1 545 383	-	-
Other	2500	(112)	(54)	(67)	(78)	(44)	(25)	(7)	157	(231)	3	-	-
Total By Customer Group	2600	64 526	42 988	34 783	30 767	30 503	28 852	229 658	1 475 291	1 937 368	1 795 070	-	-

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

- - - - - - - - - -

1200
1300
1400
1500
1600
1700
1810
1820
1900
2000

2200
2300
2400
2500
2600

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2020/21									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	
Creations Age Analysis By Customer Type											
Bulk Electricity	0100	--	--	--	--	--	--	--	--	--	--
Bulk Water	0200	31 086	20 967	20 259	(30 585)	5 589	26 180	165 988	631 922	875 427	875 427
PAYE deductions	0300	--	--	--	--	--	--	--	--	--	--
VAT (output less input)	0400	--	--	--	--	--	--	--	--	--	--
Pensions / Retirement deductions	0500	--	--	--	--	--	--	--	--	--	--
Lease repayments	0600	--	--	--	--	--	--	--	--	--	--
Trade Creditors	0700	34 087	16 627	71	39 064	4 848	5 263	21 274	135 135	256 370	256 370
Supplier General	0800	--	--	--	459	--	--	439	--	898	898
Other	0900	3 222	832	791	1 919	298	1 430	12 998	61 094	82 580	82 580
Medical Aid deductions	0950	--	--	--	--	--	--	--	--	--	--
Total By Customer Type	1000	68 404	42 427	21 081	10 948	16 675	32 886	209 700	828 151	1 210 285	1 210 285

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

0100
0200
0300
0400
0500
0600
0700
0800
0900
0950
1000

UCZ1 Ugu - Supporting Table SC3 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - M03 September

Strategic Objective		MTDP Service Outcome		Key	2020/21		Budget Year 2020/27																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
					Audited Outcome	Original Outcome	Adjusted Outcome	Monthly average	2020/21	2022/23	2024/25	2026/27	2028/29	2030/31	2032/33	2034/35	2036/37	2038/39	2040/41	2042/43	2044/45	2046/47	2048/49	2050/51	2052/53	2054/55	2056/57	2058/59	2060/61	2062/63	2064/65	2066/67	2068/69	2070/71	2072/73	2074/75	2076/77	2078/79	2080/81	2082/83	2084/85	2086/87	2088/89	2090/91	2092/93	2094/95	2096/97	2098/99	2100/01	2102/03	2104/05	2106/07	2108/09	2110/11	2112/13	2114/15	2116/17	2118/19	2120/21	2122/23	2124/25	2126/27	2128/29	2130/31	2132/33	2134/35	2136/37	2138/39	2140/41	2142/43	2144/45	2146/47	2148/49	2150/51	2152/53	2154/55	2156/57	2158/59	2160/61	2162/63	2164/65	2166/67	2168/69	2170/71	2172/73	2174/75	2176/77	2178/79	2180/81	2182/83	2184/85	2186/87	2188/89	2190/91	2192/93	2194/95	2196/97	2198/99	2200/01	2202/03	2204/05	2206/07	2208/09	2210/11	2212/13	2214/15	2216/17	2218/19	2220/21	2222/23	2224/25	2226/27	2228/29	2230/31	2232/33	2234/35	2236/37	2238/39	2240/41	2242/43	2244/45	2246/47	2248/49	2250/51	2252/53	2254/55	2256/57	2258/59	2260/61	2262/63	2264/65	2266/67	2268/69	2270/71	2272/73	2274/75	2276/77	2278/79	2280/81	2282/83	2284/85	2286/87	2288/89	2290/91	2292/93	2294/95	2296/97	2298/99	2300/01	2302/03	2304/05	2306/07	2308/09	2310/11	2312/13	2314/15	2316/17	2318/19	2320/21	2322/23	2324/25	2326/27	2328/29	2330/31	2332/33	2334/35	2336/37	2338/39	2340/41	2342/43	2344/45	2346/47	2348/49	2350/51	2352/53	2354/55	2356/57	2358/59	2360/61	2362/63	2364/65	2366/67	2368/69	2370/71	2372/73	2374/75	2376/77	2378/79	2380/81	2382/83	2384/85	2386/87	2388/89	2390/91	2392/93	2394/95	2396/97	2398/99	2400/01	2402/03	2404/05	2406/07	2408/09	2410/11	2412/13	2414/15	2416/17	2418/19	2420/21	2422/23	2424/25	2426/27	2428/29	2430/31	2432/33	2434/35	2436/37	2438/39	2440/41	2442/43	2444/45	2446/47	2448/49	2450/51	2452/53	2454/55	2456/57	2458/59	2460/61	2462/63	2464/65	2466/67	2468/69	2470/71	2472/73	2474/75	2476/77	2478/79	2480/81	2482/83	2484/85	2486/87	2488/89	2490/91	2492/93	2494/95	2496/97	2498/99	2500/01	2502/03	2504/05	2506/07	2508/09	2510/11	2512/13	2514/15	2516/17	2518/19	2520/21	2522/23	2524/25	2526/27	2528/29	2530/31	2532/33	2534/35	2536/37	2538/39	2540/41	2542/43	2544/45	2546/47	2548/49	2550/51	2552/53	2554/55	2556/57	2558/59	2560/61	2562/63	2564/65	2566/67	2568/69	2570/71	2572/73	2574/75	2576/77	2578/79	2580/81	2582/83	2584/85	2586/87	2588/89	2590/91	2592/93	2594/95	2596/97	2598/99	2600/01	2602/03	2604/05	2606/07	2608/09	2610/11	2612/13	2614/15	2616/17	2618/19	2620/21	2622/23	2624/25	2626/27	2628/29	2630/31	2632/33	2634/35	2636/37	2638/39	2640/41	2642/43	2644/45	2646/47	2648/49	2650/51	2652/53	2654/55	2656/57	2658/59	2660/61	2662/63	2664/65	2666/67	2668/69	2670/71	2672/73	2674/75	2676/77	2678/79	2680/81	2682/83	2684/85	2686/87	2688/89	2690/91	2692/93	2694/95	2696/97	2698/99	2700/01	2702/03	2704/05	2706/07	2708/09	2710/11	2712/13	2714/15	2716/17	2718/19	2720/21	2722/23	2724/25	2726/27	2728/29	2730/31	2732/33	2734/35	2736/37	2738/39	2740/41	2742/43	2744/45	2746/47	2748/49	2750/51	2752/53	2754/55	2756/57	2758/59	2760/61	2762/63	2764/65	2766/67	2768/69	2770/71	2772/73	2774/75	2776/77	2778/79	2780/81	2782/83	2784/85	2786/87	2788/89	2790/91	2792/93	2794/95	2796/97	2798/99	2800/01	2802/03	2804/05	2806/07	2808/09	2810/11	2812/13	2814/15	2816/17	2818/19	2820/21	2822/23	2824/25	2826/27	2828/29	2830/31	2832/33	2834/35	2836/37	2838/39	2840/41	2842/43	2844/45	2846/47	2848/49	2850/51	2852/53	2854/55	2856/57	2858/59	2860/61	2862/63	2864/65	2866/67	2868/69	2870/71	2872/73	2874/75	2876/77	2878/79	2880/81	2882/83	2884/85	2886/87	2888/89	2890/91	2892/93	2894/95	2896/97	2898/99	2900/01	2902/03	2904/05	2906/07	2908/09	2910/11	2912/13	2914/15	2916/17	2918/19	2920/21	2922/23	2924/25	2926/27	2928/29	2930/31	2932/33	2934/35	2936/37	2938/39	2940/41	2942/43	2944/45	2946/47	2948/49	2950/51	2952/53	2954/55	2956/57	2958/59	2960/61	2962/63	2964/65	2966/67	2968/69	2970/71	2972/73	2974/75	2976/77	2978/79	2980/81	2982/83	2984/85	2986/87	2988/89	2990/91	2992/93	2994/95	2996/97	2998/99	3000/01	3002/03	3004/05	3006/07	3008/09	3010/11	3012/13	3014/15	3016/17	3018/19	3020/21	3022/23	3024/25	3026/27	3028/29	3030/31	3032/33	3034/35	3036/37	3038/39	3040/41	3042/43	3044/45	3046/47	3048/49	3050/51	3052/53	3054/55	3056/57	3058/59	3060/61	3062/63	3064/65	3066/67	3068/69	3070/71	3072/73	3074/75	3076/77	3078/79	3080/81	3082/83	3084/85	3086/87	3088/89	3090/91	3092/93	3094/95	3096/97	3098/99	3100/01	3102/03	3104/05	3106/07	3108/09	3110/11	3112/13	3114/15	3116/17	3118/19	3120/21	3122/23	3124/25	3126/27	3128/29	3130/31	3132/33	3134/35	3136/37	3138/39	3140/41	3142/43	3144/45	3146/47	3148/49	3150/51	3152/53	3154/55	3156/57	3158/59	3160/61	3162/63	3164/65	3166/67	3168/69	3170/71	3172/73	3174/75	3176/77	3178/79	3180/81	3182/83	3184/85	3186/87	3188/89	3190/91	3192/93	3194/95	3196/97	3198/99	3200/01	3202/03	3204/05	3206/07	3208/09	3210/11	3212/13	3214/15	3216/17	3218/19	3220/21	3222/23	3224/25	3226/27	3228/29	3230/31	3232/33	3234/35	3236/37	3238/39	3240/41	3242/43	3244/45	3246/47	3248/49	3250/51	3252/53	3254/55	3256/57	3258/59	3260/61	3262/63	3264/65	3266/67	3268/69	3270/71	3272/73	3274/75	3276/77	3278/79	3280/81	3282/83	3284/85	3286/87	3288/89	3290/91	3292/93	3294/95	3296/97	3298/99	3300/01	3302/03	3304/05	3306/07	3308/09	3310/11	3312/13	3314/15	3316/17	3318/19	3320/21	3322/23	3324/25	3326/27	3328/29	3330/31	3332/33	3334/35	3336/37	3338/39	3340/41	3342/43	3344/45	3346/47	3348/49	3350/51	3352/53	3354/55	3356/57	3358/59	3360/61	3362/63	3364/65	3366/67	3368/69	3370/71	3372/73	3374/75	3376/77	3378/79	3380/81	3382/83	3384/85	3386/87	3388/89	3390/91	3392/93	3394/95	3396/97	3398/99	3400/01	3402/03	3404/05	3406/07	3408/09	3410/11	3412/13	3414/15	3416/17	3418/19	3420/21	3422/23	3424/25	3426/27	3428/29	3430/31	3432/33	3434/35	3436/37	3438/39	3440/41	3442/43	3444/45	3446/47	3448/49	3450/51	3452/53	3454/55	3456/57	3458/59	3460/61	3462/63	3464/65	3466/67	3468/69	3470/71	3472/73	3474/75	3476/77	3478/79	3480/81	3482/83	3484/85	3486/87	3488/89	3490/91	3492/93	3494/95	3496/97	3498/99	3500/01	3502/03	3504/05	3506/07	3508/09	3510/11	3512/13	3514/15	3516/17	3518/19	3520/21	3522/23	3524/25	3526/27	3528/29	3530/31	3532/33	3534/35	3536/37	3538/39	3540/41	3542/43	3544/45	3546/47	3548/49	3550/51	3552/53	3554/55	3556/57	3558/59	3560/61	3562/63	3564/65	3566/67	3568/69	3570/71	3572/73	3574/75	3576/77	3578/79	3580/81	3582/83	3584/85	3586/87	3588/89	3590/91	3592/93	3594/95	3596/97	3598/99	3600/01	3602/03	3604/05	3606/07	3608/09	3610/11	3612/13	3614/15	3616/17	3618/19	3620/21	3622/23	3624/25	3626/27	3628/29	3630/31	3632/33	3634/35	3636/37	3638/39	3640/41	3642/43	3644/45	3646/47	3648/49	3650/51	3652/53	3654/55	3656/57	3658/59	3660/61	3662/63	3664/65	3666/67	3668/69	3670/71	3672/73	3674/75	3676/77	3678/79	3680/81	3682/83	3684/85	3686/87	3688/89	3690/91	3692/93	3694/95	3696/97	3698/99	3700/01	3702/03	3704/05	3706/07	3708/09	3710/11	3712/13	3714/15	3716/17	3718/19	3720/21	3722/23	3724/25	3726/27	3728/29	3730/31	3732/33	3734/35	3736/37	3738/39	3740/41	3742/43	3744/45	3746/47	3748/49	3750/51	3752/53	3754/55	3756/57	3758/59	3760/61	3762/63	3764/65	3766/67	3768/69	3770/71	3772/73	3774/75	3776/77	3778/79	3780/81	3782/83	3784/85	3786/87	3788/89	3790/91	3792/93	3794/95	3796/97	3798/99	3800/01	3802/03	3804/05	3806/07	3808/09	3810/11	3812/13	3814/15	3816/17	3818/19	3820/21	3822/23	3824/25	3826/27	3828/29	3830/31	3832/33	3834/35	3836/37	3838/39	3840/41	3842/43	3844/45	3846/47	3848/49	3850/51	3852/53	3854/55	3856/57	3858/59	3860/61	3862/63	3864/65	3866/67	3868/69	3870/71	3872/73	3874/75	3876/77	3878/79	3880/81	3882/83	3884/85	3886/87	3888/89	3890/91	3892/93	3894/95	3896/97	3898/99	3900/01	3902/03	3904/05	3906/07	3908/09	3910/11	3912/13	3914/15	3916/17	3918/19	3920/21	3922/23	3924/25	3926/27	3928/29	3930/31	3932/33	3934/35	3936/37	3938/39	3940/41	3942/43	3944/45	3946/47	3948/49	3950/51	3952/53	3954/55	3956/57	3958/59	3960/61	3962/63	3964/65	3966/67	3968/69	3970/71	3972/73	3974/75	3976/77	3978/79	3980/81	3982/83	3984/85	3986/87	3988/89	3990/91	3992/93	3994/95	3996/97	3998/99	4000/01	4002/03	4004/05	4006/07	4008/09	4010/11	4012/13	4014/15	4016/17	4018/19	4020/21	4022/23	4024/25	4026/27	4028/29	4030/31	4032/33	4034/35	4036/37	4038/39	4040/41	4042/43	4044/45	4046/47	4048/49	4050/51	4052/53	4054/55	4056/57	4058/59	4060/61	4062/63

References

1. Total expenditure must accords to Table C4 Budgeted Financial Performance: Income and expenditure

2. Balance of allocations not directly linked to an IDP strategic objective

UCZ1 Ugu - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - MU3 September

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
	Improved service delivery in the	40		0	23500000	0	0	0	5874999			5874999
Compliance with access to quality drinking water standards	An efficient, competitive and respo	0		45 781	-	-	-	6 880	-			-
Compliance with decent sanitation standards	An efficient, competitive and respo	0		8 537	-	-	-	-	-			-
Compliance with decent sanitation standards	Increased infrastructure investme	0		(766)	24 000	-	(13 327)	-	6 000			6 000
Controll Accounts	Improved energy security and a j	0		43 011	-	-	26	26	-			-
Enhance measures to reduce community exposure to diseases and health ri	An efficient, competitive and respo	0		13 996	-	-	-	-	-			-
Increase infrastructure capacity	An efficient, competitive and respo	0		46 771	-	-	-	-	-			-
Increase infrastructure capacity	An efficient, effective and develo	0		149	-	-	-	-	-			-
Increase infrastructure capacity	Improved energy security and a j	0		90 206	22 037	-	-	(2 142)	5 509			5 509
Increase infrastructure capacity	Increased infrastructure investme	0		192 340	27 021	-	-	19 554	6 755			6 755
Optimise systems and operations	An efficient, competitive and respo	0		4 290	-	-	-	44	-			-
Optimise systems and operations	An efficient, effective and develo	0		68 626	-	-	-	-	-			-
Optimise the workforce potential	An efficient, competitive and respo	0		7 735	-	-	-	-	-			-
Promote clean and social government	Accelerated growth of strategic i	0		252	-	-	-	-	-			-
Promote clean and social government	An efficient, effective and develo	0		(11 938)	-	-	-	-	-			-
Promote clean and social government	Social cohesion and nation-build	0		940	-	-	-	-	-			-
Reduce water loss	An efficient, effective and develo	0		84 228	-	-	-	-	-			-
Reduce water loss	Improved energy security and a j	0		1 558	-	-	-	-	-			-
Reduce water loss	Increased infrastructure investme	0		21 723	22 140	-	352	1 112	5 535			5 535
TakeOn Balances	Accelerated growth of strategic i	0		1 992	-	-	-	-	-			-
TakeOn Balances	An efficient, competitive and respo	0		7 134 430	-	-	-	-	-			-
TakeOn Balances	An efficient, effective and develo	0		176 956	-	-	-	-	-			-
TakeOn Balances	Increased infrastructure investme	0		50 186	19 239	-	9 825	17 452	4 810			4 810
TakeOn Balances	Social cohesion and nation-build	0		(38 415)	-	-	-	-	-			-
TakeOn Balances	Supportive and sustainable econ	0		6 355	-	-	-	-	-			-
To replace and maintain ageing infrastructure	Increased infrastructure investme	0		961	-	-	-	-	-			-
Reduce water loss	Increased infrastructure investme	0		21 723	22 140	-	-	1 112	5 535			5 535
TakeOn Balances	Accelerated growth of strategic i	0		1 992	-	-	-	-	-			-
TakeOn Balances	An efficient, competitive and respo	0		7 134 430	-	-	-	-	-			-
TakeOn Balances	An efficient, effective and develo	0		176 956	-	-	-	-	-			-
TakeOn Balances	Increased infrastructure investme	0		50 186	19 239	-	-	17 452	4 810			4 810
TakeOn Balances	Social cohesion and nation-build	0		(38 415)	-	-	-	-	-			-
TakeOn Balances	Supportive and sustainable econ	0		6 355	-	-	-	-	-			-
To ensure access to free basic water	An efficient, competitive and respo	0		132 996	-	-	-	-	-			-
To ensure access to free basic water	An efficient, effective and develo	0		3 478	-	-	-	-	-			-
To ensure access to free basic water	Enabling environment for investr	0		454	-	-	-	-	-			-
To ensure access to free basic water	Increased infrastructure investme	0		299 917	202 275	-	-	47 031	50 569			50 569
To increase access to adequate basic services	An efficient, competitive and respo	0		(71 380)	20 000	-	-	1 575	5 000			5 000
To increase access to adequate basic services	Increased infrastructure investme	0		20 859	-	-	-	-	-			-
To optimise asset management	An efficient, effective and develo	0		102	-	-	-	-	-			-
To optimise Expenditure and get better returns on investments	Increased infrastructure investme	0		21 859	39 639	-	-	14 685	9 910			9 910
To replace and maintain ageing infrastructure	An efficient, competitive and respo	0		392	-	-	-	-	-			-
To replace and maintain ageing infrastructure	An efficient, effective and develo	0		1 067 662	-	-	-	-	-			-
To replace and maintain ageing infrastructure	Increased infrastructure investme	0		961	-	-	-	-	-			-
Reduce water loss	Increased infrastructure investme	0		21 723	22 140	-	-	1 112	5 535			5 535
TakeOn Balances	Accelerated growth of strategic i	0		1 992	-	-	-	-	-			-
TakeOn Balances	An efficient, competitive and respo	6		7 134 430	-	-	-	-	-			-
TakeOn Balances	An efficient, effective and develo	12		176 956	-	-	-	-	-			-
TakeOn Balances	Increased infrastructure investme	23		50 186	19 239	-	-	17 452	4 810			4 810
TakeOn Balances	Social cohesion and nation-build	35		(38 415)	-	-	-	-	-			-
TakeOn Balances	Supportive and sustainable econ	27		6 355	-	-	-	-	-			-
To ensure access to free basic water	An efficient, competitive and respo	6		132 996	-	-	-	-	-			-
To ensure access to free basic water	An efficient, effective and develo	12		3 478	-	-	-	-	-			-
To ensure access to free basic water	Enabling environment for investr	22		454	-	-	-	-	-			-
To ensure access to free basic water	Increased infrastructure investme	23		299 917	202 275	-	-	47 031	50 569			50 569
To increase access to adequate basic services	An efficient, competitive and respo	6		(71 380)	20 000	-	-	1 575	5 000			5 000
To increase access to adequate basic services	Increased infrastructure investme	23		20 859	-	-	-	-	-			-
To optimise asset management	An efficient, effective and develo	12		102	-	-	-	-	-			-
To optimise Expenditure and get better returns on investments	Increased infrastructure investme	23		21 859	39 639	-	-	14 685	9 910			9 910
To replace and maintain ageing infrastructure	An efficient, competitive and respo	6		392	-	-	-	-	-			-
To replace and maintain ageing infrastructure	An efficient, effective and develo	12		1 067 662	-	-	-	-	-			-
To replace and maintain ageing infrastructure	Increased infrastructure investme	23		961	-	-	-	-	-			-
Reduce water loss	Improved energy security and a j	24		1 558	-	-	-	-	-			-
Reduce water loss	Increased infrastructure investme	23		21 723	22 140	-	-	760	3 690			3 690
TakeOn Balances	Accelerated growth of strategic i	21		1 992	-	-	-	-	-			-
TakeOn Balances	An efficient, competitive and respo	0		7 134 430	-	-	-	-	-			-
TakeOn Balances	An efficient, effective and develo	0		176 956	-	-	-	-	-			-
TakeOn Balances	Increased infrastructure investme	0		50 186	19 239	-	-	7 627	3 207			3 207
TakeOn Balances	Social cohesion and nation-build	0		(38 415)	-	-	-	-	-			-
TakeOn Balances	Supportive and sustainable econ	0		6 355	-	-	-	-	-			-
To ensure access to free basic water	An efficient, competitive and respo	0		132 996	-	-	-	-	-			-
To ensure access to free basic water	An efficient, effective and develo	0		3 478	-	-	-	-	-			-
To ensure access to free basic water	Enabling environment for investr	0		454	-	-	-	-	-			-
To ensure access to free basic water	Increased infrastructure investme	0		299 917	202 275	-	8 044	25 810	33 713			33 713
To increase access to adequate basic services	An efficient, competitive and respo	0		(71 380)	20 000	-	12 105	15 693	3 333			3 333
To increase access to adequate basic services	Increased infrastructure investme	0		20 859	-	-	-	-	-			-
To optimise asset management	An efficient, effective and develo	0		102	-	-	-	-	-			-
To optimise Expenditure and get better returns on investments	Increased infrastructure investme	0		21 859	39 639	-	-	3 161	6 607			6 607
To replace and maintain ageing infrastructure	An efficient, competitive and respo	0		392	-	-	-	-	-			-
To replace and maintain ageing infrastructure	An efficient, effective and develo	0		1 067 662	-	-	-	-	-			-
To replace and maintain ageing infrastructure	Increased infrastructure investme	0		961	-	-	-	-	-			-
										-		
Allocations to other priorities		3								-		
Total Capital Expenditure			1	439 524	399 852	-	20 150	110 819	99 963	10 856	0	399 852

UC21 Ugu - Supporting Table SC/ Material variance explanations - MU3 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Service charges - Electricity	(63 372)	mainly attributable to lower-than-anticipated revenue	revenue water through the implementation of water enhancement initiatives and monitor collection rates
	Service charges - Water	(9 463)	is mainly attributable to lower-than-anticipated revenue	
	Service charges - Waste Water Management	-		
	Service charges - Waste management	(638)	provided by the municipal which is raised as and when	revenue streams and review revenue projections
	Sale of Goods and Rendering of Services	-		
	Agency services	-		
	Interest	(700)	outstanding debtors is primarily attributable to a lower-	
	Interest earned from Receivables	70	investment deposits and increased withdrawals during	regularly review investment strategies to maximise
	Interest from Current and Non Current Assets	-		
	Dividends	-		
	Rent on Land	(1 028)	premises and facilities which is on ad hoc basis.	premises and facilities, monitor utilisation levels, and
	Rental from Fixed Assets	-		
	Licence and permits	-		
	Special rating levies	-		
	Construction Contract Revenue	-		
	Development Charges	(18 322)	from the sale of building plans, tender documents,	transactions are raised and processed timeously, and
	Operational Revenue	-		
	Non-Exchange Revenue	-		
	Property rates	-		
	Surcharges and Taxes	-		
	Fines, penalties and forfeits	-		
	Licence and permits	118 020	timing of the Equitable Share receipt, which is intended	
	Transfers and subsidies - Operational			
	Interest			
	Fuel Levy			
	Operational Revenue			
	Assets			
	Other Gains			
	Discontinued Operations			
2	Expenditure			
	Employee related costs	126 792	costs exceeding budgeted projections in specific	expenditure and implement cost-containment
	Remuneration of councillors	(74)	expectations and indicates effective cost management	
	Bulk purchases - electricity	-		
	Inventory consumed	32 881	The unfavorable variance is primarily	patterns and bulk water expenditure closely to
	Debt impairment	-		
	Depreciation, amortisation and impairment	(1 022)	variances, and where the variance is below the 5%	
	Interest, Dividends and Rent on Land	8 960	challenges which then led to interest being charged on	accounts and prioritize payments to ensure
	Contracted services	8 676	fact that the Municipality is implementing strict cost	
	Transfers and subsidies	-		
	Irrecoverable debts written off	326	debt amnesty programme introduced by the Municipality	
	Operational costs	54 673	exceeding budgeted expectations. The main	expenditure and implement cost-containment
	Disposal of Fixed and Intangible Assets	-		
	Other Losses			
3	Capital Expenditure			
	Water management	(1 803)	that grant funds are fully utilized by the end of the	
	Waste water management	12 659	that grant funds are fully utilized by the end of the	
4	Financial Position			
	Total current assets	756 277		
	Total non current assets	4 082 779		
	Total current liabilities	1 777 630		
	Total non current liabilities	87 256		
5	Cash Flow			
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 SC6 Monthly Budget Statement - Performance Indicators - M03 September

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
			Actual Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.5%	27.2%	0.0%	6.6%	2.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		9.8%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax		73.4%	11.1%	0.0%	36.9%	11.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	39.0%	239.9%	0.0%	42.5%	239.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.5%	106.2%	0.0%	-0.4%	106.2%
<u>Revenue Management</u>							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		23.3%	34.8%	0.0%	81.8%	34.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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		43.0%	17.3%	0.0%	42.0%	17.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		29.7%	17.9%	0.0%	22.2%	17.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		23.3%	13.4%	0.0%	6.2%	1.0%
<u>IDP regulation financial viability indicators</u>							
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						
iii. Cost coverage	(Available cash + Investments)/monthly fixed						

References

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

Calculations					
Financial liabilities		62 030	17 224	59 254	17 224
Total Assets		4 754 714	5 810 994	4 839 056	5 810 994
	0	645 339	325 586	208 188	325 586
Repairs & Maintenance		445 497	336 790	109 956	336 790
Interest (finance charges)		89 069	5 554	10 348	5 554
Principal paid					
Depreciation		260 838	246 904	20 235	13 975
Operating expenditure		1 983 478	927 748	463 148	927 748
Total Capital Expenditure		439 524	399 852	20 150	110 819
Borrowed funding for capital		43 011			
Debt		1 498 337	505 010	1 405 367	505 010
Equity		2 040 607	4 557 841	3 804 512	4 557 841
Reserves and funds					
Borrowing		62 030	17 224	59 254	17 224
Current assets		722 120	1 623 661	756 277	1 623 661
Current liabilities		1 850 011	676 730	1 777 630	676 730
Monetary assets		9 846	718 392	(7 792)	718 392
	0	1 499 149	1 883 068	495 333	1 883 068
	0	715 576			
	0	466 346	399 852	127 313	399 852
Debt service payments			11 412		
Outstanding debtors (receivables)		349 950	655 778	405 012	655 778
Annual services revenue		661 085	898 595	55 507	151 813
Cash + investments	Including LT investments	9 846	718 392	(7 792)	718 392
Fixed operational expend. (monthly)					
Longstanding debtors outstanding		(279)	6 698	(279)	6 698
Longstanding debtors recovered					
Attorney collections					

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - MU3 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD	YTD %	Full Year
R thousands	1									
Exchange Revenue	0									
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								-		
Construction Contract Revenue								-		
Development Charges								-		
Operational Revenue								-		
Non-Exchange Revenue								-		
Property rates								-		
Surcharges and Taxes								-		
Fines, penalties and forfeits								-		
Licences or permits								-		
Transfer and subsidies - Operational								-		
Interest Receivables								-		
Fuel Levy								-		
Operational Revenue - Service Charges								-		
Gains on disposal of Fixed and Intangible 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, amortisation and impairment								-		
Finance charges								-		
Contracted services								-		
Transfers and subsidies								-		
Irrecoverable debts written off								-		
Operational costs								-		
Disposal of Fixed and Intangible Assets								-		
Other Losses								-		
Total Expenditure		-	-	-	-	-	-	-		-
#REF!		-	-	-	-	-	-	-		-
#REF!								-		
#REF!								-		
#REF!		-	-	-	-	-	-	-		-
#REF!								-		
#REF!		-	-	-	-	-	-	-		-

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 - MU3 September

[illegible]

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. YTD = Year to date; FAV - favourable variance or unfavourable variance
4. Material variances to be explained
5. Insert additional 'Adjustment' Budget column for each Adjustment made by an entity

UC21 Ugu - Supporting I able SC12 Monthly Budget Statement - capital expenditure trend - MU3 September

R thousands	Month	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	% spend of
Monthly expenditure performance trend										
	July	785 520	33 321	–	43 677	43 677	33 321	(10 356)	-31.1%	11%
	August	785 520	33 321	–	47 037	90 714	66 642	(24 072)	-36.1%	23%
	September	785 520	33 321	–	20 175	110 889	99 963	(10 926)	-10.9%	28%
	October	785 520	33 321	–			133 284	–		
	November	785 520	33 321	–	–		166 605	–		
	December	785 520	33 321	–	–		199 926	–		
	January	785 520	33 321	–	–		233 247	–		
	February	785 520	33 321	–	–		266 568	–		
	March	785 520	33 321	–	–		299 889	–		
	April	785 520	33 321	–	–		333 210	–		
	May	785 520	33 321	–	–		366 531	–		
	June	785 520	33 321	–	–		399 852	–		
Total Capital expenditure		9 426 243	399 852	–	110 889					

DC21 Ugu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	Ref	2022/23		Budget Year 2023/27				YTD	YTD %	Full Year
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD			
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		311 628	234 550	--	8 366	33 397	38 637	5 041	8.6%	234 550
Roads Infrastructure		--	--	--	--	--	--	--	--	--
Roads		--	--	--	--	--	--	--	--	--
Road Structures		--	--	--	--	--	--	--	--	--
Road Furniture		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--
Drainage Collection		--	--	--	--	--	--	--	--	--
Storm water Conveyance		--	--	--	--	--	--	--	--	--
Attenuation		--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--
Power Plants		--	--	--	--	--	--	--	--	--
MV Substations		--	--	--	--	--	--	--	--	--
MV Switching Station		--	--	--	--	--	--	--	--	--
MV Transmission Conductors		--	--	--	--	--	--	--	--	--
MV Substations		--	--	--	--	--	--	--	--	--
MV Switching Stations		--	--	--	--	--	--	--	--	--
MV Networks		--	--	--	--	--	--	--	--	--
LV Networks		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		140 031	117 066	--	9 848	29 865	29 266	(599)	-2.0%	117 066
Dams and Weirs		--	--	--	--	--	--	--	--	--
Reservoirs		(121 779)	--	--	--	--	--	--	--	--
Reservoirs		1 009	--	--	--	--	--	--	--	--
Pump Stations		2 250	--	--	--	--	--	--	--	--
Water Treatment Works		251 577	102 833	--	3 570	21 295	25 708	4 413	17.2%	102 833
Bulk Mains		2 263	--	--	--	--	--	--	--	--
Distribution		4 721	14 232	--	6 278	8 570	3 558	(5 012)	-140.3%	14 232
Distribution Points		--	--	--	--	--	--	--	--	--
PIV Stations		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		368 707	117 484	--	(1 482)	23 687	29 371	5 684	19.4%	117 484
Pump Station		21 723	22 140	--	352	1 112	5 535	4 423	79.9%	22 140
Refuse		185 469	63 636	--	(3 761)	14 885	15 909	1 024	6.6%	63 636
Waste Water Treatment Works		149 374	31 710	--	1 928	7 721	7 927	207	2.6%	31 710
Outfall Sewers		140	--	--	--	--	--	--	--	--
Traffic 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		--	--	--	--	--	--	--	--	--
Sea Pumps		--	--	--	--	--	--	--	--	--
Piers		--	--	--	--	--	--	--	--	--
Revetments		--	--	--	--	--	--	--	--	--
Promenades		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		4 290	--	--	--	44	--	(44)	--	--
Data Centres		4 290	--	--	--	44	--	(44)	--	--
Cable Layers		--	--	--	--	--	--	--	--	--
Distribution Layers		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Community Assets		--	--	--	--	--	--	--	--	--
Community Facilities		--	--	--	--	--	--	--	--	--
Halls		--	--	--	--	--	--	--	--	--
Centres		--	--	--	--	--	--	--	--	--
Cribs		--	--	--	--	--	--	--	--	--
Clinical Care Centres		--	--	--	--	--	--	--	--	--
Fire/Rescue Stations		--	--	--	--	--	--	--	--	--
Testing Stations		--	--	--	--	--	--	--	--	--
Museums		--	--	--	--	--	--	--	--	--
Galleries		--	--	--	--	--	--	--	--	--
Theatres		--	--	--	--	--	--	--	--	--
Libraries		--	--	--	--	--	--	--	--	--
Cemeteries/Crematoria		--	--	--	--	--	--	--	--	--
Parks		--	--	--	--	--	--	--	--	--
Public Open Space		--	--	--	--	--	--	--	--	--
Nature Reserves		--	--	--	--	--	--	--	--	--
Public Amenities Facilities		--	--	--	--	--	--	--	--	--
Markets		--	--	--	--	--	--	--	--	--
Stalls		--	--	--	--	--	--	--	--	--
Alabaster		--	--	--	--	--	--	--	--	--
Airports		--	--	--	--	--	--	--	--	--
Taxi Ranks/Bus Terminals		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--
Indoor Facilities		--	--	--	--	--	--	--	--	--
Outdoor Facilities		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Heritage assets		--	--	--	--	--	--	--	--	--
Monuments		--	--	--	--	--	--	--	--	--
Historic Buildings		--	--	--	--	--	--	--	--	--
Woods of Art		--	--	--	--	--	--	--	--	--
Conservation Areas		--	--	--	--	--	--	--	--	--
Other Heritage		--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--
Improved Property		--	--	--	--	--	--	--	--	--
Unimproved Property		--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--
Improved Property		--	--	--	--	--	--	--	--	--
Unimproved Property		--	--	--	--	--	--	--	--	--
Other assets		(19 273)	--	--	--	--	--	--	--	--
Operational Buildings		(19 419)	--	--	--	--	--	--	--	--
Municipal Offices		(19 419)	--	--	--	--	--	--	--	--
Play/Entertainment 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	--	--	--	--	--	--	--	--
Senilities		--	--	--	--	--	--	--	--	--
Licences and Rights		9 838	--	--	--	--	--	--	--	--
Water Rights		--	--	--	--	--	--	--	--	--
Effluent Licences		--	--	--	--	--	--	--	--	--
Solid Waste Licences		--	--	--	--	--	--	--	--	--
Computer Software and Applications		9 838	--	--	--	--	--	--	--	--
Local Settlement Software Applications		--	--	--	--	--	--	--	--	--
Unspecified		--	--	--	--	--	--	--	--	--
Computer Equipment		12 071	--	--	--	--	--	--	--	--
Computer Equipment		12 071	--	--	--	--	--	--	--	--
Furniture and Office Equipment		8 792	--	--	--	--	--	--	--	--
Furniture and Office Equipment		8 792	--	--	--	--	--	--	--	--
Machinery and Equipment		1 023 331	--	--	--	--	--	--	--	--
Machinery and Equipment		1 023 331	--	--	--	--	--	--	--	--
Transport Assets		164 140	--	--	26	26	--	(26)	--	--
Transport Assets		164 140	--	--	26	26	--	(26)	--	--
Land		(26 315)	--	--	--	--	--	--	--	--
Land		(26 315)	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--
Living resources		--	--	--	--	--	--	--	--	--
Marine		--	--	--	--	--	--	--	--	--
Fishing and Protection		--	--	--	--	--	--	--	--	--
Zoological plants and animals		--	--	--	--	--	--	--	--	--
Terrestrial		--	--	--	--	--	--	--	--	--
Fishing and Protection		--	--	--	--	--	--	--	--	--
Zoological plants and animals		--	--	--	--	--	--	--	--	--
Total Capital Expenditure on new assets	1	1 673 609	234 550	--	8 392	53 622	58 637	5 915	8.6%	234 550

Reconciling

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 (SC13c) must reconcile to total capital expenditure in Table C5

check balance	8 988 718 850	--	--	25 724	69 874	--	--	--	--	--
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DC21 Ugu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset clas

Description	Ref	2025/26	Budget Year 2026/27				
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD
R thousands	1						
Capital expenditure on renewal of existing assets by Asset Class/Sub-class							
Infrastructure		7 105 759	51 500	-	14 118	14 118	12 875
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		35 396	51 500	-	14 118	14 118	12 875
Dams and Weirs		-	-	-	-	-	-
Boreholes		-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-
Distribution		14 536	51 500	-	14 118	14 118	12 875
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 Facilities	-	-	-	-	-	-
Halls	-	-	-	-	-	-
Centres	-	-	-	-	-	-
Crèches	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-
Museums	-	-	-	-	-	-
Galleries	-	-	-	-	-	-
Theatres	-	-	-	-	-	-
Libraries	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-
Police	-	-	-	-	-	-
Parks	-	-	-	-	-	-
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	-	-	-	-	-	-

<u>Investment properties</u>	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-
<u>Other assets</u>	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	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-
<u>Intangible Assets</u>	22 573	-	-	-	-	-
Servitudes	2 659	-	-	-	-	-
Licences and Rights	19 914	-	-	-	-	-
Water Rights	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-
Computer Software and Applications	19 914	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-
<u>Computer Equipment</u>	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>	81 225	-	-	-	-	-
Furniture and Office Equipment	81 225	-	-	-	-	-
<u>Machinery and Equipment</u>	17 519	-	-	-	-	-
Machinery and Equipment	17 519	-	-	-	-	-
<u>Transport Assets</u>	5 549	-	-	-	-	-
Transport Assets	5 549	-	-	-	-	-
<u>Land</u>	-	-	-	-	-	-
Land	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
<u>Living resources</u>	-	-	-	-	-	-
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	7 238 979	51 500	-	14 118	14 118	12 875

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 exis

	check balance	8 986 718 850	-	-	25 724	69 874	-
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[illegible]

[illegible]

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-		-
-		-
(1 243)	-9.7%	51 500

ting assets (SC13e) must reconcile to total capital expenditure in Table C5

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

Description	Ref 1	2025/26	Budget Year 2			
		Audited	Original	Adjusted	Monthly actual	YearTD actual
R thousands						
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>						
<u>Infrastructure</u>		415 130	315 544	–	29 683	108 347
Roads Infrastructure		5 757	6 195	–	1 274	1 491
Roads		5 271	6 093	–	1 271	1 488
Road Structures		485	102	–	3	3
Road Furniture		–	–	–	–	–
Capital Spares		–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–
Drainage Collection		–	–	–	–	–
Storm water Conveyance		–	–	–	–	–
Attenuation		–	–	–	–	–
Electrical Infrastructure		3 163	5 078	–	–	–
Power Plants		–	–	–	–	–
HV Substations		–	–	–	–	–
HV Switching Station		–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–
MV Substations		–	–	–	–	–
MV Switching Stations		–	–	–	–	–
MV Networks		–	–	–	–	–
LV Networks		3 163	5 078	–	–	–
Capital Spares		–	–	–	–	–
Water Supply Infrastructure		401 536	302 939	–	28 379	106 555
Dams and Weirs		–	–	–	–	–
Boreholes		–	6 359	–	–	–
Reservoirs		42 879	26 347	–	2 713	8 333
Pump Stations		58	224	–	–	–
Water Treatment Works		8 932	25 444	–	–	120
Bulk Mains		–	–	–	–	–
Distribution		40 321	92 968	–	8 444	32 194
Distribution Points		295 279	137 642	–	17 186	65 681
PRV Stations		14 066	13 956	–	35	227
Capital Spares		–	–	–	–	–
Sanitation Infrastructure		4 248	883	–	–	161
Pump Station		2 244	294	–	–	–
Reticulation		–	589	–	–	–
Waste Water Treatment Works		–	–	–	–	–
Outfall Sewers		–	–	–	–	–
Toilet Facilities		2 003	–	–	–	161
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	-	-	-	-	5
Sand Pumps	-	-	-	-	-
Piers	-	-	-	-	-
Revetments	-	-	-	-	-
Promenades	-	-	-	-	-
Capital Spares	-	-	-	-	5
Information and Communication Infrastructure	428	449	-	30	134
Data Centres	-	-	-	-	-
Core Layers	428	449	-	30	134
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	-	-	-	-	-

<u>Investment properties</u>	716	1 052	–	–	–
Revenue Generating	716	1 052	–	–	–
<i>Improved Property</i>	–	–	–	–	–
<i>Unimproved Property</i>	716	1 052	–	–	–
Non-revenue Generating	–	–	–	–	–
<i>Improved Property</i>	–	–	–	–	–
<i>Unimproved Property</i>	–	–	–	–	–
<u>Other assets</u>	5 130	7 452	–	86	195
Operational Buildings	5 130	7 452	–	86	195
<i>Municipal Offices</i>	5 130	7 452	–	86	195
<i>Pay/Enquiry Points</i>	–	–	–	–	–
<i>Building Plan Offices</i>	–	–	–	–	–
<i>Workshops</i>	–	–	–	–	–
<i>Yards</i>	–	–	–	–	–
<i>Stores</i>	–	–	–	–	–
<i>Laboratories</i>	–	–	–	–	–
<i>Training Centres</i>	–	–	–	–	–
<i>Manufacturing Plant</i>	–	–	–	–	–
<i>Depots</i>	–	–	–	–	–
<i>Capital Spares</i>	–	–	–	–	–
Housing	–	–	–	–	–
<i>Staff Housing</i>	–	–	–	–	–
<i>Social Housing</i>	–	–	–	–	–
<i>Capital Spares</i>	–	–	–	–	–
<u>Biological or Cultivated Assets</u>	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–
<u>Intangible Assets</u>	5 820	3 513	–	168	122
Servitudes	–	–	–	–	–
Licences and Rights	5 820	3 513	–	168	122
<i>Water Rights</i>	–	–	–	–	–
<i>Effluent Licenses</i>	–	–	–	–	–
<i>Solid Waste Licenses</i>	–	–	–	–	–
<i>Computer Software and Applications</i>	5 820	3 513	–	168	122
<i>Load Settlement Software Applications</i>	–	–	–	–	–
<i>Unspecified</i>	–	–	–	–	–
<u>Computer Equipment</u>	25	77	–	169	169
Computer Equipment	25	77	–	169	169
<u>Furniture and Office Equipment</u>	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–
<u>Machinery and Equipment</u>	881	3 003	–	72	364
Machinery and Equipment	881	3 003	–	72	364
<u>Transport Assets</u>	17 795	6 150	–	34	760
Transport Assets	17 795	6 150	–	34	760
<u>Land</u>	–	–	–	–	–
Land	–	–	–	–	–
<u>Zoo's, Marine and Non-biological Animals</u>	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–
<u>Living resources</u>	–	–	–	–	–
Mature	–	–	–	–	–
<i>Policing and Protection</i>	–	–	–	–	–

Zoological plants and animals		-	-	-	-	-
Immature		-	-	-	-	-
Policing and Protection		-	-	-	-	-
Zoological plants and animals		-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	445 497	336 790	-	30 210	109 956

M03 September

[illegible]

[illegible]

-	-		-
-	-		-
-	-		-
-	-		-
84 198	(25 759)	-30.6%	336 790

DC21 Ugu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	2025/26	Budget Year 2026/27				
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD
R thousands	1						
<u>Depreciation by Asset Class/Sub-class</u>							
<u>Infrastructure</u>		216 185	94 289	–	18 030	54 089	23 572
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		216 185	59 767	–	18 030	54 089	14 942
Dams and Weirs		–	3 407	–	–	–	852
Boreholes		–	657	–	–	–	164
Reservoirs		–	9 856	–	–	–	2 464
Pump Stations		–	13 142	–	–	–	3 285
Water Treatment Works		–	17 522	–	18 030	54 089	4 381
Bulk Mains		–	5 326	–	–	–	1 331
Distribution		216 185	–	–	–	–	–
Distribution Points		–	–	–	–	–	–
PRV Stations		–	9 856	–	–	–	2 464
Capital Spares		–	–	–	–	–	–
Sanitation Infrastructure		–	34 522	–	–	–	8 630
Pump Station		–	15 332	–	–	–	3 833
Reticulation		–	6 048	–	–	–	1 512
Waste Water Treatment Works		–	13 142	–	–	–	3 285
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	-	-	-	-	-	-
Parks	-	-	-	-	-	-
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	-	-	-	-	-	-

<u>Investment properties</u>	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-
<u>Other assets</u>	16 089	85 630	-	360	1 079	21 408
Operational Buildings	16 089	85 630	-	360	1 079	21 408
Municipal Offices	16 089	85 630	-	360	1 079	21 408
Pay/Enquiry Points	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-
Workshops	-	-	-	-	-	-
Yards	-	-	-	-	-	-
Stores	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-
Depots	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-
Housing	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-
<u>Intangible Assets</u>	2 214	114	-	189	567	28
Servitudes	-	-	-	-	-	-
Licences and Rights	2 214	114	-	189	567	28
Water Rights	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-
Computer Software and Applications	2 214	114	-	189	567	28
Load Settlement Software Applications	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-
<u>Computer Equipment</u>	-	4 543	-	-	-	1 136
Computer Equipment	-	4 543	-	-	-	1 136
<u>Furniture and Office Equipment</u>	-	57 698	-	939	2 818	14 425
Furniture and Office Equipment	-	57 698	-	939	2 818	14 425
<u>Machinery and Equipment</u>	-	88	-	-	-	22
Machinery and Equipment	-	88	-	-	-	22
<u>Transport Assets</u>	7 090	4 543	-	717	2 151	1 136
Transport Assets	7 090	4 543	-	717	2 151	1 136
<u>Land</u>	-	-	-	-	-	-
Land	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
<u>Living resources</u>	-	-	-	-	-	-
Mature	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-
Immature	-	-	-	-	-	-

<i>Policing and Protection</i>		-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-
Total Depreciation	1	241 578	246 904	-	20 235	60 704	61 726

[illegible]

[illegible]

-		-
-		-
1 022	1.7%	246 904

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

Description	Ref	2025/26	Budget Year 2026/27				
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD
R thousands	1						
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class							
Infrastructure		406 058	113 802	–	(2 335)	43 149	28 451
Roads Infrastructure		–	–	–	–	–	–
Roads		–	–	–	–	–	–
Road Structures		–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Storm water Infrastructure		122 183	27 021	–	–	19 554	6 755
Drainage Collection		–	–	–	–	–	–
Storm water Conveyance		122 183	27 021	–	–	19 554	6 755
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		266 712	86 781	–	(2 335)	23 595	21 695
Dams and Weirs		–	–	–	–	–	–
Boreholes		60 566	3 642	–	259	455	911
Reservoirs		10 399	–	–	–	–	–
Pump Stations		–	–	–	–	–	–
Water Treatment Works		–	23 500	–	–	–	5 875
Bulk Mains		221 607	–	–	–	6 880	–
Distribution		(50 718)	59 639	–	(2 594)	16 260	14 910
Distribution Points		10 862	–	–	–	–	–
PRV Stations		13 996	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Sanitation Infrastructure		9 636	–	–	–	–	–
Pump Station		–	–	–	–	–	–
Reticulation		–	–	–	–	–	–
Waste Water Treatment Works		9 636	–	–	–	–	–
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	-	-	-	-	-	-
Parks	-	-	-	-	-	-
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	-	-	-	-	-	-

<u>Investment properties</u>	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-
<u>Other assets</u>	(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	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-
<u>Intangible Assets</u>	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-
<u>Computer Equipment</u>	84 228	-	-	-	-	-
Computer Equipment	84 228	-	-	-	-	-
<u>Furniture and Office Equipment</u>	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-
<u>Machinery and Equipment</u>	22 429	-	-	-	-	-
Machinery and Equipment	22 429	-	-	-	-	-
<u>Transport Assets</u>	940	-	-	-	-	-
Transport Assets	940	-	-	-	-	-
<u>Land</u>	-	-	-	-	-	-
Land	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
<u>Living resources</u>	-	-	-	-	-	-
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	513 654	113 802	-	(2 335)	43 149	28 451

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 exis

lass - M03 September

[illegible]

[illegible]

[illegible]

-		-
-		-
-		-
(14 698)	-51.7%	113 802

ting assets (SC13e) must reconcile to total capital expenditure in Table C5

UC21 Ugu - Supporting Table SL1b Monthly Budget Statement - Investments - MUS September

Investment type	Ref	Budget Year 2026/27							
		2025/26 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD	YTD %
R thousands									
Investments									
Bank Repurchase Agreements									
Specify 1		-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-
Total Bank Repurchase Agreements		-	-	-	-	-	-	-	-
Bankers Acceptance Certificate									
Specify 1		-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-
Deposit Taking Institutions									
Specify 1		-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-
Total Deposit Taking Institutions		-	-	-	-	-	-	-	-
Derivative Financial Assets									
Specify 1		-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-
Total Derivative Financial Assets		-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)									
Specify 1		-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-
Total Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-
Interest Rate Swaps									
Specify 1		-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-
Total Interest Rate Swaps		-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks									
Specify 1		-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-
Total Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-
Municipal Bonds									
Specify 1		-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-
Total Municipal Bonds		-	-	-	-	-	-	-	-
National Government Securities									
Specify 1		-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-
Total National Government Securities		-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits									
Specify 1		-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-
Total Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-
Unamortised Debt Expense									
Specify 1		-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-
Total Unamortised Debt Expense		-	-	-	-	-	-	-	-
Unamortised Preference Share Expense									
Specify 1		-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-
Total Unamortised Preference Share Expense		-	-	-	-	-	-	-	-
Total Investments		-	-	-	-	-	-	-	-

ULZ1 Ugu - Supporting Table SL16 Monthly Budget Statement - Investment Portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Interest Earned	Closing Balance
		Yrs/Months													
R thousands															
Municipality															
FNB	74761972882					CAPITAL				-					-
						INT ACC-8.89%				-					-
FNB CALL	62228286335					CAPITAL				181			2		183
						INT -				2	2			1	1
NEDBANK	7648552728					CAPITAL				-					-
						INT ACC-9%				-					-
STANDARD MIG CALL	058905324-041					MIG CALL STD				104			50		155
						INT-4.80%				0	0			0	0
STANDARD	058905324-045					CAPITAL				-					-
						INT-9.20%				-					-
ABSA CALL	2081188843 + 2081187889					CAPITAL				14 700		14 500	26		226
						INT-9.53%				26	26			211	211
STD CALL	058905324-042					CAPITAL				1 010		47 463	60 633		14 100
						INT-9.20%				8	8			766	766
ABSA INVEST	2081523754					CAPITAL				100 000		70 000			30 000
						INTEREST- 8.95%				-					-
GENERAL ACCOUNT	053299787					INTEREST-4.8%				-					-
															-
Municipality sub-total										116 032	37	131 963	60 711	978	45 722
Entities															-
															-
															-
															-
															-
Entities sub-total										-	-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									116 032	37	131 963	60 711	978	45 722

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

UC21 Ugu - Supporting Schedule SC17 Monthly Budget Statement - Borrowings - MUS September

Borrowing - Categorized by type	Ref	Budget Year 2026/27							Full Year Forecast
		2025/26 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD	
Borrowings									
Annuity and Bullet Loans									
Banks		12 476	-	-	-	12 476	-	12 476	-
Development Bank of South Africa		11 414	(17 224)	-	(373)	10 364	(4 306)	14 670	(17 224)
Foreign Government and International Organisations		-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-
Total Annuity and Bullet Loans		23 890	(17 224)	-	(373)	22 840	(4 306)	27 146	(17 224)
Bankers Acceptance Certificate									
Banks		-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-
Concessionary Loan									
Derivative Financial Liability									
Banks		-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-
Total Derivative Financial Liability		-	-	-	-	-	-	-	-
Finance Lease Liability									
Banks		38 080	-	-	(1 665)	36 414	-	36 414	-
Development Bank of South Africa		-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-
Total Finance Lease Liability		38 080	-	-	(1 665)	36 414	-	36 414	-
Government Loans									
Intercompany/Parent-subsidiary Transactions									
Local Registered Stock									
Banks		-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-
Total Registered Stock		-	-	-	-	-	-	-	-
Marketable Bonds									
Banks		-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-
Total Marketable Bonds		-	-	-	-	-	-	-	-
Non-annuity Loans									
Banks		-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-
Total Non-annuity Loans		-	-	-	-	-	-	-	-
Non-marketable Bonds									
Banks		-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-
Total Non-marketable Bonds		-	-	-	-	-	-	-	-
PPP Liabilities									
Banks		-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-
Total PPP Liabilities		-	-	-	-	-	-	-	-
Securities									
Banks		-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-
Total Securities		-	-	-	-	-	-	-	-
Interest Rate Swaps									
Total Borrowings	1	62 030	(17 224)	-	(2 038)	59 254	(4 306)	89 974	(17 224)

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

DC21 Ugu - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - MU3 September

Description	Ref	2025/26	Budget Year 2026/27							Full Year Forecast
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD variance	YTD %	
R thousands										
RECEIPTS	1.2									
Operating										
National Government										
Monetary Allocations										
EPWP Incentive	-	3 222	3 019	-	(3 222)	(2 467)	755	(3 222)	-426.9%	3 019
Finance Management	-	2 000	2 200	-	(2 000)	200	550	(350)	-63.6%	2 200
Local Government Equitable Share	-	706 648	744 602	-	-	310 251	186 151	124 100	66.7%	744 602
Municipal Disaster Recovery Grant	-	30 000	-	-	(30 000)	(30 000)	-	(30 000)	0.0%	-
Municipal Drought Relief	-	16 245	-	-	-	-	-	-	0.0%	-
Municipal Infrastructure Grant	-	-	14 571	-	-	-	3 643	(3 643)	-100.0%	14 571
Rural Road Asset Management Systems Grant	-	5 044	3 248	-	(2 185)	(2 185)	812	(2 997)	-369.1%	3 248
Water Services Operating Subsidy	-	-	6 000	-	-	-	1 500	(1 500)	-100.0%	6 000
Local Government Equitable Share	-	706 648	744 602	-	-	310 251	186 151	186 151	150.0%	744 602
Municipal Disaster Recovery Grant	-	30 000	-	-	-	-	-	-	0.0%	-
Municipal Drought Relief	-	16 245	-	-	-	-	-	-	0.0%	-
Municipal Infrastructure Grant	-	-	14 571	-	-	-	3 643	(2 429)	-100.0%	14 571
Rural Road Asset Management Systems Grant	-	5 044	3 248	-	-	-	812	(541)	-100.0%	3 248
Water Services Operating Subsidy	-	-	6 000	-	-	-	1 500	(1 000)	-100.0%	6 000
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant description)_	-	5 451	-	-	(780)	(587)	-	(587)	0.0%	-
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipts	-	4 700	-	-	-	-	-	-	0.0%	-
Total Monetary Allocations		1 531 247	1 542 061	-	(38 187)	585 463	385 515	199 948	51.9%	1 542 061
Total Operating/National Government		1 531 247	1 542 061	-	(38 187)	585 463	385 515	199 948	51.9%	1 542 061
Provincial Government										
Monetary Allocations										
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant description)_	-	(5 451)	-	-	-	433	-	(193)	0.0%	-
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipts	-	(4 700)	-	-	-	-	-	-	0.0%	-
Total Monetary Allocations		(10 151)	-	-	-	433	-	433		-
Total Operating/Provincial Government		(10 151)	-	-	-	433	-	199 755		-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations in-kind										
Other transfers/grants [insert description]										
Total Allocations in-kind		-	-	-	-	-	-	-		-
Total Operating/District Municipalities		-	-	-	-	-	-	-		-
Other Grant Providers										
Monetary Allocations										
Municipal Infrastructure Grant (MIG)	-	335 571	276 852	-	-	102 000	69 213	55 858	121.1%	276 852
Regional Bulk Infrastructure	-	18 887	-	-	-	7 912	-	7 912	0.0%	-
Water Services Infrastructure Grant	-	100 000	123 000	-	-	51 600	30 750	31 100	151.7%	123 000
KwaZulu-Natal_Capacity Building and Other_Capacity Building and Other_RECEIPTS	-	15 385	-	-	-	-	-	0	0	-
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	-	28 300	-	-	-	-	-	0	0	-
Municipal Infrastructure Grant (MIG)	-	335 571	276 852	-	-	102 000	69 213	32 787	47.4%	276 852
Regional Bulk Infrastructure	-	18 887	-	-	(6 111)	1 801	-	1 801	0.0%	-
Water Services Infrastructure Grant	-	100 000	123 000	-	(100 000)	(48 400)	30 750	(79 150)	-257.4%	123 000
Total Monetary Allocations		952 601	799 704	-	(106 111)	216 913	199 926	16 987	8.5%	799 704
Allocations in-kind								(23 292)		
Total Allocations in-kind		-	-	-	-	-	-	176 463		-
Total Operating/Other Grant Providers		952 601	799 704	-	(106 111)	216 913	199 926	193 450	0	799 704
Total Operating	5	2 473 697	2 341 765	-	(144 298)	802 809	585 441	593 152	-	2 341 765
Capital										
KwaZulu-Natal_Capacity Building and Other_Capacity Building and	-	#####	-	-	-	-	-	0	0	-
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	-	#####	-	-	-	-	-	0	0	-
Total Monetary Allocations		-	-	-	-	-	-	-		-
Total Capital/National Government		-	-	-	-	-	-	-		-
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations in-kind										
Other transfers/grants [insert description]										
Total Allocations in-kind		-	-	-	-	-	-	-		-
Total Capital/Provincial Government		-	-	-	-	-	-	-		-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations in-kind										
Other transfers/grants [insert description]										
Total Allocations in-kind		-	-	-	-	-	-	-		-
Total Capital/District Municipalities		-	-	-	-	-	-	-		-
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations in-kind										
Other transfers/grants [insert description]										
Total Allocations in-kind		-	-	-	-	-	-	-		-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-		-
Total Capital	5	-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		2 473 697	2 341 765	-	(144 298)	802 809	585 441	593 152	-	2 341 765

References

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually RECEIVED: not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

DC21 Ugu - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M03 September

Description	Ref	Budget Year 2026/27								
		2025/26 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Expanded Public Works Programme Integrated Grant	-	3 222	3 019	-	(3 033)	(2 601)	755	(3 355)	-444.6%	3 019
Local Government Financial Management Grant	-	2 000	2 200	-	(1 967)	(1 875)	550	(2 425)	-440.9%	2 200
Municipal Disaster Recovery Grant	-	24 664	-	-	(24 664)	(24 664)	-	(24 664)	0.0%	-
Municipal Disaster Relief Grant	-	16 245	-	-	-	-	-	-	0.0%	-
Municipal Infrastructure Grant	-	335 571	14 571	-	-	-	3 643	(3 643)	-100.0%	14 571
Rural Road Asset Management Systems Grant	-	3 847	3 248	-	(2 185)	(2 185)	812	(2 997)	-369.1%	3 248
Water Services Infrastructure Grant	-	-	6 000	-	-	-	1 500	(1 500)	-100.0%	6 000
Municipal Disaster Recovery Grant	-	24 664	-	-	-	-	-	-	0.0%	-
Municipal Disaster Relief Grant	-	16 245	-	-	-	-	-	-	0.0%	-
Municipal Infrastructure Grant	-	335 571	14 571	-	-	-	3 643	(2 429)	-100.0%	14 571
Rural Road Asset Management Systems Grant	-	3 847	3 248	-	-	-	812	(541)	-100.0%	3 248
Water Services Infrastructure Grant	-	-	6 000	-	-	-	1 500	(1 000)	-100.0%	6 000
Local Government Equitable Share	-	706 648	744 602	-	-	-	-	-	-	-
								-	-	-
								-	-	-
								-	-	-
KwaZulu-Natal	-	5 780	-	-	(680)	(680)	-	(680)	0.0%	-
								-	-	-
								0.0%	-	-
Total Monetary Allocations		1 478 305	797 459	-	(32 530)	(32 005)	13 214	(43 234)	-327.2%	52 857
Total National Government		1 478 305	797 459	-	(32 530)	(32 005)	13 214	(43 234)	-327.2%	52 857
Provincial Government										
KwaZulu-Natal-DC 21 - Ugu-Capacity Building and Other	-	841	-	-	(841)	(841)	-	(841)	0.0%	-
Other transfers/grants [insert description]					433			-	-	-
								-	-	-
Total Monetary Allocations		-	-	-	433	-	-	-	-	-
Total Provincial Government		-	-	-	433	-	-	-	-	-
Monetary Allocations										
Other transfers/grants [insert description]								-	-	-
								-	-	-
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Practices SETA-Transferred to Revenue/Capital Expenditure		-	-	-	433	433	-	433	0.0%	-
Other transfers/grants [insert description]								-	-	-
								-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Municipal Infrastructure Grant	-	-	276 852	-	20 150	74 919	69 213	16 714	36.2%	276 852
Regional Bulk Infrastructure Grant	-	18 887	-	-	-	6 880	-	7 912	0.0%	-
Water Services Infrastructure Grant	-	100 000	123 000	-	-	29 020	30 750	12 873	62.8%	123 000
								-	-	-
KwaZulu-Natal	-	47 685	-	-	-	-	-	-	0.0%	-
Allocations In-kind										
Municipal Infrastructure Grant	-	-	276 852	-	23 172	86 027	69 213	16 815	24.3%	276 852
Regional Bulk Infrastructure Grant	-	18 887	-	-	(6 111)	1 801	-	1 801	0.0%	-
Water Services Infrastructure Grant	-	100 000 000	123 000 000	-	(100 000 000)	(66 626 503)	30 750 000	#####	-316.7%	123 000 000
Total Operating/Other Grant Providers		118 887	676 704	-	43 321	196 846	169 176	54 313	0	676 704
Total operating expenditure of Transfers and Grants		1 597 192	1 474 163	-	11 225	164 842	182 390	11 079	0	729 561
Capital										
National Government										
Monetary Allocations										
Other transfers/grants [insert description]								-	-	-
								-	-	-
KwaZulu-Natal	-	47 685	-	-	-	-	-	-	0.0%	-
								-	-	-
Total Monetary Allocations		47 685	-	-	-	-	-	-	-	-
Total National Government		47 685	-	-	-	-	-	-	-	-
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]								-	-	-
								-	-	-
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Total Provincial Government		-	-	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]								-	-	-
								-	-	-
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]								-	-	-
								-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]								-	-	-
								-	-	-
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
								-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		47 685	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 644 877	1 474 163	-	11 225	164 842	182 390	11 079	-	729 561

DC21 Ugu - Supporting Schedule SC20 Monthly Budget Statement - Reconciliation of Transters,Grants Receipts & Unspent Funds - M03 September

Description	Ref	2025/26	Budget Year 2026/27							Full Year
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	
R thousands										
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year								-		
Current year receipts		824 599	797 459	-	(38 187)	275 212	199 365	75 847	38.0%	797 459
Repayment of grants								-		
Conditions met - transferred to revenue		(653 706)	-	-	(5 657)	307 217	186 151	121 066	65.0%	744 602
Conditions still to be met - transferred to liabilities		1 478 305	797 459	-	(32 530)	(32 005)	13 214	(45 219)	-342.2%	52 857
Provincial Government:										
Balance unspent at beginning of the year								-		
Current year receipts		(10 151)	-	-	-	433	-	433	#DIV/0!	-
Conditions met - transferred to revenue		(10 151)	-	-	(433)	433	-	433	#DIV/0!	-
Conditions still to be met - transferred to liabilities		-	-	-	433	-	-	-		-
District Municipality:										
Balance unspent at beginning of the year								-		
Current year receipts		-	-	-	-	-	-	-		-
Conditions met - transferred to revenue		-	-	-	-	-	-	-		-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-		-
Other grant providers:										
Balance unspent at beginning of the year								-		
Current year receipts		952 601	799 704	-	(106 111)	216 913	199 926	16 987	8.5%	799 704
Conditions met - transferred to revenue		904 916	799 704	-	(106 111)	216 913	199 926	16 987	8.5%	799 704
Conditions still to be met - transferred to liabilities		47 685	-	-	-	-	-	-		-
Total operating transfers and grants revenue		241 059	799 704	-	(112 201)	524 563	386 076	138 486	35.9%	1 544 306
Total operating transfers and grants - CTBM	2	1 525 990	797 459	-	(32 097)	(32 005)	13 214	92 834	702.5%	52 857
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year								-		
Current year receipts		-	-	-	-	-	-	-		-
Conditions met - transferred to revenue		(47 685)	-	-	-	-	-	-		-
Conditions still to be met - transferred to liabilities		47 685	-	-	-	-	-	-		-
Provincial Government:										
Balance unspent at beginning of the year								-		
Current year receipts		-	-	-	-	-	-	-		-
Conditions met - transferred to revenue		-	-	-	-	-	-	-		-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-		-
District Municipality:										
Balance unspent at beginning of the year								-		
Current year receipts		-	-	-	-	-	-	-		-
Conditions met - transferred to revenue		-	-	-	-	-	-	-		-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-		-
Other grant providers:										
Balance unspent at beginning of the year								-		
Current year receipts		-	-	-	-	-	-	-		-
Conditions met - transferred to revenue		-	-	-	-	-	-	-		-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-		-
Total capital transfers and grants revenue		(47 685)	-	-	-	-	-	-		-
Total capital transfers and grants - CTBM	2	47 685	-	-	-	-	-	-		-
TOTAL TRANSFERS AND GRANTS REVENUE		193 374	799 704	-	(112 201)	524 563	386 076	138 486		1 544 306
TOTAL TRANSFERS AND GRANTS - CTBM		1 573 675	797 459	-	(32 097)	(32 005)	13 214	92 834		52 857

- Supporting Schedule SC21 Monthly Budget Statement - Transfers and Grants made by the Municipality - M09 March

0	0	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousand									%	
Monetary Transfers to other municipalities										
<i>District Municipalities</i>	1	-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-		-
Monetary Transfers to Entities/Other External Mechanisms										
<i>Municipal Entities</i>	2	16 960	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Monetary Transfers To Entities/Ems'		16 960	-	-	-	-	-	-		-
Monetary Transfers to other Organs of State										
<i>Departmental Agencies and Accounts</i>	3	-	-	-	-	-	-	-		-
<i>Provincial Government</i>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-		-
Monetary Transfers to Organisations										
<i>Foreign Government and International Organisations</i>		-	-	-	-	-	-	-		-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-		-
<i>Non-Profit Institutions</i>		-	-	-	-	-	-	-		-
<i>Private Enterprises</i>		-	-	-	-	-	-	-		-
<i>Public Corporations</i>		-	-	-	-	-	-	-		-
Total Monetary Transfers To Organisations		-	-	-	-	-	-	-		-
Monetary Transfers to Groups of Individuals										
<i>Households</i>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Monetary Transfers To Groups Of Individuals:		-	-	-	-	-	-	-		-
TOTAL Monetary TRANSFERS AND GRANTS	6	16 960	-	-	-	-	-	-		-
In-Kind Transfers to other municipalities										
<i>District Municipalities</i>	1	-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-		-
In-Kind Transfers to Entities/Other External Mechanisms										
<i>Municipal Entities</i>	2	-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-		-
In-Kind Transfers to other Organs of State										
<i>Departmental Agencies and Accounts</i>	3	-	-	-	-	-	-	-		-
<i>Provincial Government</i>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-		-
In-Kind Grants to Organisations										
<i>Foreign Government and International Organisations</i>	4	-	-	-	-	-	-	-		-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-		-
<i>Non-Profit Institutions</i>		-	-	-	-	-	-	-		-
<i>Private Enterprises</i>		-	-	-	-	-	-	-		-
<i>Public Corporations</i>		-	-	-	-	-	-	-		-
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-		-
Groups of Individuals										
<i>Households</i>	5	-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total In-Kind Grants To Groups Of Individuals:		-	-	-	-	-	-	-		-
TOTAL In-Kind TRANSFERS AND GRANTS		-	-	-	-	-	-	-		-
TOTAL TRANSFERS AND GRANTS	6	16 960	-	-	-	-	-	-		-

0

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5 Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

DC21 Ugu - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - MU3 September

Summary of Employee and Councillor remuneration R thousands	Ref	2025/26 Audited	Original	Adjusted	Monthly actual	Budget Year 2 YearTD actual
		A	B	C		
Councillors (Political Office Bearers plus Other)	1					
Allowances and Service Related Benefits						
Basic Salary		9 649	9 483	-	778	2 334
Cell phone Allowance		56	395	-	-	-
Housing Allowance		-	-	-	-	-
In-kind Benefits		-	-	-	-	-
Market Related Non-pensionable Allowance		-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-
Office-bearer Allowance		930	709	-	84	255
Out of pocket Expenses		-	238	-	-	-
Travelling Allowance		3 280	2 652	-	270	831
Use of Personal Facilities		-	16	-	-	-
Total Allowances and Service Related Benefits		13 915	13 494	-	1 132	3 420
Social Contributions						
Medial Aid Benefits		-	130	-	-	-
Pension Fund Contributions		-	351	-	-	-
Total Social Contributions		-	481	-	-	-
Total Councillors		13 915	13 975	-	1 132	3 420
% increase	4					
Senior Managers of the Municipality	2					
Salaries and Allowances						
Basic Salary		-	4 881	-	-	-
Bonuses		-	1 073	-	-	-
Allowance						
Accommodation, Travel and Incidental		-	292	-	-	-
Cellular and Telephone	3	-	172	-	-	-
Housing Benefits	3	-	134	-	-	-
Non-pensionable		-	-	-	-	-
Travel or Motor Vehicle	3	-	697	-	-	-
Voluntary Work		-	-	-	-	-
Total Allowance		-	1 296	-	-	-
Service Related Benefits						
Acting	3	-	-	-	-	-
Bonus	3	-	-	-	-	-
Danger Allowance	3	-	-	-	-	-
Entertainment	3	-	-	-	-	-
Fire Brigade		-	-	-	-	-
In-kind Benefits	3	-	-	-	-	-
Leave Pay	3	-	-	-	-	-
Lifeguard/Duty Squads		-	-	-	-	-
Long Service Award		-	-	-	26	322
Overtime		-	-	-	-	-
Scarcity	3	-	-	-	-	-
Standby Allowance	3	-	-	-	-	-
Tools Allowance	3	-	-	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-	-	-
Leave gratuity		-	-	-	-	-
Long Term Service Award		-	-	-	-	-
Total Service Related Benefits		-	-	-	26	322
Total Salaries and Allowances		-	7 250	-	26	322
Social Contributions						
Bargaining Council		-	64	-	-	-
Group Life Insurance		-	-	-	-	-
Medical		-	15	-	-	-
Pension		-	92	-	-	-
Unemployment Insurance		-	23	-	-	-
Total Social Contributions		-	194	-	-	-
Post-retirement Benefit	6					
Medical		-	-	-	-	-
Other Benefits		-	-	-	-	-
Pension		-	-	-	-	-
Total Post-retirement Benefit		-	-	-	-	-
Costs Capitalised to PPE		-	2	-	-	-
Sub Total - Senior Managers of Municipality		-	7 446	-	26	322

% increase	4					
Other Municipal Staff						
Salaries and Allowances						
Basic Salary		369 696	157 504	-	38 688	113 701
Bonuses		34 486	9 563	-	30	33 265
Allowance						
Accommodation, Travel and Incidental		-	222	-	-	-
Cellular and Telephone	3	3 622	3 627	-	305	923
Housing Benefits	3	1 756	2 218	-	150	453
Non-pensionable		-	370	-	-	-
Travel or Motor Vehicle	3	17 178	10 979	-	1 538	4 571
Voluntary Work		-	-	-	-	-
Total Allowance		22 556	17 416	-	1 993	5 947
Service Related Benefits						
Acting	3	5 129	7 333	-	561	1 444
Bonus	3	-	-	-	-	-
Danger Allowance	3	-	-	-	-	-
Entertainment	3	-	-	-	-	-
Fire Brigade		-	-	-	-	-
In-kind Benefits	3	-	-	-	-	-
Leave Pay	3	8 666	7 766	-	188	5 029
Lifeguard/Duty Squads		-	-	-	-	-
Long Service Award		3 265	2 753	-	372	963
Overtime		70 211	8 685	-	5 081	16 100
Scarcity	3	-	-	-	-	-
Standby Allowance	3	16 839	36 018	-	1 532	4 534
Tools Allowance	3	-	-	-	-	-
Uniform/Special/Protective Clothing	3	-	34	-	(105)	-
Leave gratuity		-	-	-	-	-
Long Term Service Award		10 598	-	-	-	-
Total Service Related Benefits		114 708	62 590	-	7 630	28 068
Total Salaries and Allowances		541 445	247 072	-	48 341	180 982
Social Contributions						
Bargaining Council		155	437	-	15	44
Group Life Insurance		-	-	-	-	-
Medical		28 810	19 604	-	2 673	7 989
Pension		66 624	41 170	-	6 130	18 245
Unemployment Insurance		2 265	9 857	-	207	606
Total Social Contributions		97 854	71 068	-	9 025	26 885
Post-retirement Benefit	6					
Medical		-	-	-	-	-
Other Benefits		-	-	-	-	-
Pension		6 039	-	-	-	-
Total Post-retirement Benefit		6 039	-	-	-	-
Costs Capitalised to PPE		-	-	-	-	-
Sub Total - Other Municipal Staff		645 339	318 141	-	57 366	207 866
% increase	4					
Total Parent Municipality		659 254	339 561	-	58 524	211 608
Board Members of Entities						
Salaries and Allowances						
Basic Salary						
Bonuses						
Allowance						
Accommodation, Travel and Incidental						
Cellular and Telephone	3					
Housing Benefits	3					
Non-pensionable						
Travel or Motor Vehicle	3					
Voluntary Work						
Total Allowance		-	-	-	-	-
Service Related Benefits						
Acting	3					
Bonus	3					
Danger Allowance	3					
Entertainment	3					
Fire Brigade						
In-kind Benefits	3					
Leave Pay	3					
Lifeguard/Duty Squads						

Long Service Award					
Overtime					
Scarcity	3				
Standby Allowance	3				
Tools Allowance	3				
Uniform/Special/Protective Clothing	3				
Leave gratuity					
Long Term Service Award					
Total Service Related Benefits		-	-	-	-
Total Salaries and Allowances		-	-	-	-
Social Contributions					
Bargaining Council					
Group Life Insurance					
Medical					
Pension					
Unemployment Insurance					
Total Social Contributions		-	-	-	-
Post-retirement Benefit	6				
Medical					
Other Benefits					
Pension					
Total Post-retirement Benefit		-	-	-	-
Costs Capitalised to PPE					
Sub Total - Board Members of Entities		-	-	-	-
% increase	4				
Senior Managers of Entities					
Salaries and Allowances					
Basic Salary					
Bonuses					
Allowance					
Accommodation, Travel and Incidental					
Cellular and Telephone	3				
Housing Benefits	3				
Non-pensionable					
Travel or Motor Vehicle	3				
Voluntary Work					
Total Allowance		-	-	-	-
Service Related Benefits					
Acting	3				
Bonus	3				
Danger Allowance	3				
Entertainment	3				
Fire Brigade					
In-kind Benefits	3				
Leave Pay	3				
Lifeguard/Duty Squads					
Long Service Award					
Overtime					
Scarcity	3				
Standby Allowance	3				
Tools Allowance	3				
Uniform/Special/Protective Clothing	3				
Leave gratuity					
Long Term Service Award					
Total Service Related Benefits		-	-	-	-
Total Salaries and Allowances		-	-	-	-
Social Contributions					
Bargaining Council					
Group Life Insurance					
Medical					
Pension					
Unemployment Insurance					
Total Social Contributions		-	-	-	-
Post-retirement Benefit	6				
Medical					
Other Benefits					
Pension					
Total Post-retirement Benefit		-	-	-	-
Costs Capitalised to PPE					

Sub Total - Senior Managers of Entities		-	-	-	-	-
% increase	4					
Other Staff of Entities						
Salaries and Allowances						
Basic Salary						
Bonuses						
Allowance						
Accommodation, Travel and Incidental						
Cellular and Telephone	3					
Housing Benefits	3					
Non-pensionable						
Travel or Motor Vehicle	3					
Voluntary Work						
Total Allowance		-	-	-	-	-
Service Related Benefits						
Acting	3					
Bonus	3					
Danger Allowance	3					
Entertainment	3					
Fire Brigade						
In-kind Benefits	3					
Leave Pay	3					
Lifeguard/Duty Squads						
Long Service Award						
Overtime						
Scarcity	3					
Standby Allowance	3					
Tools Allowance	3					
Uniform/Special/Protective Clothing	3					
Leave gratuity						
Long Term Service Award						
Total Service Related Benefits		-	-	-	-	-
Total Salaries and Allowances		-	-	-	-	-
Social Contributions						
Bargaining Council						
Group Life Insurance						
Medical						
Pension						
Unemployment Insurance						
Total Social Contributions		-	-	-	-	-
Post-retirement Benefit	6					
Medical						
Other Benefits						
Pension						
Total Post-retirement Benefit		-	-	-	-	-
Costs Capitalised to PPE						
Sub Total - Other Staff of Entities		-	-	-	-	-
% increase	4					
Total Municipal Entities		-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	4	659 254	339 561	-	58 524	211 608
% increase						
TOTAL MANAGERS AND STAFF	5,7	645 339	325 586	-	57 392	208 188

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

5. Included in Contracted services

Column Definitions:

- A. Audited actual 2022/23 (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 2023/24 budget year.
- C. The budget for 2023/24 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 Schedule SC23 Monthly Budget Statement - Summary salaries, allowances and benefits(Cou

Disclosure of Salaries, Allowances & Benefits 1.	Ref	Salary	Contributions
R thousands			
<u>Councillors</u>	3		
Speaker	4	-	-
Chief Whip		-	-
Executive Mayor/Mayor		-	-
Deputy Executive Mayor/Deputy Mayor		-	-
Executive Committee/Mayoral Committee		-	-
Total for all other councillors		-	-
Section 79 committee chairperson		-	-
Total Councillors	8	-	-
<u>Senior Managers of the Municipality</u>	5		
Municipal Manager (MM)			
Chief Finance Officer			
List of each official with packages >= senior manager			
Total Senior Managers of the Municipality	8,10	-	-
<u>Board Members of Entities</u>	6,7		
List each member of board by designation			
Total for municipal entities	8,10	-	-
<u>Senior Management of Entities</u>			
Chief Executive Officer (CEO)			
Chief Financial Officer			
List of each official with packages >= senior manager			

Total Senior Managers of Entity	8,10	-	-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	-

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SC24
9. Must reconcile to totals shown for the budget year of Table SC22
10. Correct as at 30 June

Directors, Senior Managers and Board Members of Entities) - MU3 September

[illegible]

				-
				-
				-
				-
				-
				-
				-
				-
				-
-	-	-		-
				-
-	-	-		-

DC21 Ugu - Supporting Table SC30 Monthly Budget Statement - Actuals Monthly Cashflows (All) - MU3 September

Description	Ref	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water revenue		-	-	-	-	-	-	39 336	39 336	39 336	39 336	39 336	39 336	472 035	964 909	995 786
Service charges - Waste Water Management		-	-	-	-	-	-	9 836	9 836	9 836	9 836	9 836	9 836	118 027	268 356	276 944
Service charges - Waste Mangement		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	397	397	397	397	397	397	4 768	4 926	5 083
Interest earned - external investments		-	-	-	-	-	-	951	951	951	951	951	951	11 412	11 789	12 166
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		310 251	2 955	(35 222)	-	-	-	64 470	64 470	64 470	64 470	64 470	64 470	773 640	806 399	826 852
Other revenue		471	360	3 077	-	-	-	-	-	-	-	-	-	-	-	-
Cash Receipts by Source		310 722	3 315	(32 145)	-	-	-	114 990	114 990	114 990	114 990	114 990	114 990	1 379 883	2 056 379	2 116 831
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National /		161 512	-	(106 111)	-	-	-	33 321	33 321	33 321	33 321	33 321	177 846	399 852	464 562	420 010
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-	-	-	587	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Enterprises, Public Corporatons, Higher Educ Institutions)		193	-	(780)	-	-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		472 426	3 315	(139 036)	-	-	-	148 311	148 311	148 311	148 311	148 311	293 423	1 779 735	2 520 941	2 536 840
Cash Payments by Type																
Employee related costs		(1)	-	-	-	-	-	26 905	26 905	26 905	26 905	26 905	188 333	322 854	332 561	343 212
Remuneration of councillors		-	-	-	-	-	-	1 165	1 165	1 165	1 165	1 165	8 152	13 975	14 436	14 898
Finance Charges		-	-	-	-	-	-	463	463	463	463	463	3 240	5 554	5 737	5 921
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	13 818	13 818	13 818	13 818	13 818	96 725	165 814	164 440	169 054
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		(186 381)	(83 688)	(64 728)	(55 790)	-	-	8 206	8 206	8 206	8 206	8 206	448 027	98 469	102 066	105 040
Cash Payments by Type		(186 382)	(83 688)	(64 728)	(55 790)	-	-	50 555	50 555	50 555	50 555	50 555	744 476	606 665	619 240	638 124
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	-	-	-	38 619	38 619	38 619	38 619	38 619	270 331	463 424	522 882	471 625
Retention (Capital)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		(186 382)	(83 688)	(64 728)	(55 790)	-	-	89 174	89 174	89 174	89 174	89 174	1 014 807	1 070 089	1 142 122	1 109 749
NET INCREASE/(DECREASE) IN CASH HELD		658 809	87 003	(74 307)	55 790	-	-	59 137	59 137	59 137	59 137	59 137	(721 383)	709 646	1 378 819	1 427 091
Cash/cash equivalents at the month/year beginning:		8 746	667 555	754 558	680 250	736 040	736 040	736 040	795 177	854 314	913 452	972 589	1 031 726	8 746	718 392	2 097 211
Cash/cash equivalents at the month/year end:		667 555	754 558	680 250	736 040	736 040	736 040	795 177	854 314	913 452	972 589	1 031 726	310 343	718 392	2 097 211	3 524 302

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)

(64 728)	(55 790)	50 555	50 555	50 555	50 555	744 476	606 665	619 240
(74 307)	55 790	59 137	59 137	59 137	59 137	(721 383)	709 646	1 378 819

