EXPENDITURE, PAYMENTS AND FINANCIAL DOCUMENTS MANAGEMENT POLICY

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1. DEFINATIONS

TERMS	DEFINATION
MFMA	Municipal Finance Management Act, no. 56 of 2003
Municipality	uGu District Municipality
ACCOUNTING OFFICER	The Municipal Manager or Acting Municipal Manager of the municipality
CFO	The Chief Financial Officer or Acting Chief Financial Officer of the municipality
Expenditure Management	Due diligence to be exercised in the utilization of municipal funds or government funds to ensure value for money in the furtherance of service delivery
Expenditure control	Utilization of municipal or government funds only if funds for such purpose have been appropriated in the approved budget
Capital expenditure	Expenditure on items or projects with a life span of more than 12 months (i.e. other than consumables) which affect financial position of the municipality
Operating expenditure	Expenditure on items or projects written off against accumulated surplus or deficit of the municipality during the year which affect statement of financial performance of the municipality
GRAP	Generally Accepted Accounting Practice

Expense	Expenses are (i.e. in terms of GRAP): • Decreases in the economic benefits; • During an accounting period; • In the form of outflows or depletion of assets or incurrences of liabilities; • Other than those relating to distribution to equity participants and capital in nature.
Fruitless and wasteful expenditure in terms of MFMA	Expenditure incurred in vain and would have been avoided had a reasonable care been exercised. In essence this expenditure does not add any value to the municipality instead it create waste or is fruitless
Unauthorized expenditure in terms of MFMA	Expenditure incurred which was not appropriated in an approved budget which include over expenditure within any vote or account. This includes utilization of funds for other purposes other than an intended purpose.
Irregular expenditure in terms of MFMA	It means: • Expenditure incurred in contravention of MFMA, SCM processes, municipal bylaws, practice notes, directive, any prescripts or regulations issued by Treasury or Minister of Finance; • Expenditure incurred in contravention of the Public Office-Bearers Act.
TERMS	**DEFINATION**
Specialised professional services	Services which include but not limited to the following: • Accounting services; • Auditing services (i.e. both Internal and External); • Taxation services; • Legal services; • Engineering services; etc.
Payments procedures	Controls to be exercised prior to processing and approving any payment to comply with 30 days period in terms of MFMA.
Documents management	Controls and procedures of ensuring that source documents supporting all expenditure transactions are safely kept.
Strong room	The place whereby all used financial documents is safely kept.
Compulsory disclosures	Required disclosure in the Annual Financial Statements (AFS) respect of expenditure related items
Transaction	Any event incurred by the municipality that results in one item(s) debited and the other credited.

Double entry principle	An accounting principle that spells out that any transaction incurred must affect both debit and credit in equal basis.
Accrual bases	The accounting base whereby each transaction is recognized in the financial records immediately when it is incurred.
Account	The category whereby each transaction is recorded under for accounting purposes.
Cash bases	Accounting base whereby each transaction is recognized in the financial records after the payment has been made
Cash book	Financial book whereby actual receipts and payments are recorded
General ledger	Financial book that summarizes all transactions incurred per account
Trial balance	Financial book that total all transactions incurred per account
Historical cost	The cost of each expenditure item emanating from the source documents e.g. invoices, vouchers, schedules, agreements, schedules etc.
Statement of financial performance	One of the components of financial statements whereby all items of income and expense recognized during the accounting period shall be included in the determination of surplus or deficit for the year.
TERMS	**DEFINATION**
General Journal	Financial book whereby all transactions of non-cash items and all correction of misallocations or errors are recorded to comply with double entry principle.
Responsibility manager	Any employee of the municipality who has managerial responsibilities whether acting or not acting. This also includes employees with supervisory responsibilities.
Emergency	Incidence whereby the following of SCM processes can cause threat to the human lives. This should not be a justification for poor planning.

2. PURPOSE

2.1. In terms of section 65 of the MFMA, the accounting officer of each municipality is required to take all reasonable steps to ensure that the expenditure including the payments and financial documents thereof are properly controlled and managed.

2.2. It is therefore against this background that expenditure, payments and financial documents management policy is developed.

3. RECOGNITION, ACCOUNTING BASE, MEASUREMENT AND RECORDING OF EXPENDITURE

3.1. RECOGNITION OF EXPENDITURE

3.1.1. Each expenditure shall be recognized in the financial records up to the annual financial statements in terms of GRAP only if:

- It meets the definition of an expense;
- It is probable that any future economic benefits associated with an item of expenditure will flow from the municipality;
- The item of the expenditure has a cost or value that can be measured with reliability.

3.2. ACCOUNTING BASES FOR EXPENDITURE

3.2.1. Each expenditure incurred shall be recorded in terms of accrual bases of accounting in terms of GRAP.

3.3. MEASUREMENT OF EXPENDITURE

3.3.1. The expenditure incurred shall be measured at historical costs whereby actual cash has been utilized using source documents e.g. invoices, vouchers, agreements, schedules etc.

3.3.2. In the case of non-cash items e.g. depreciations, provisions, amortizations, impairment losses etc. shall be measured at estimated costs using reasonable assumptions.

3.3.3. The bad debts written offs shall be measured at book value written off.

3.4. RECORDING OF EXPENDITURE

3.4.1. The Standard Chart of Accounts (SCOA) prescribed by National Treasury (NT) shall be used to record any expenditure transaction incurred by the municipality in terms of Item Segment.

3.4.2. All cash items expenditure shall be recorded in the cash book on a daily basis by taking into account VAT component (if applicable) at historical cost.

3.4.3. The non-cash items, correction of errors and misallocations shall be recorded in the General Journal as and when required.

3.4.4. All transactions recorded shall be supported by all source documents and safely kept to avoid limitation of scope during the audit by Auditor-General which may result in the qualification or disclaimer audit opinion.

3.4.5. The cash book and general journal shall be updated on a monthly basis to update General Ledger and Trial Balance then after.

3.4.6. The final trial balance shall be used to prepare annual financial statements for submission to Auditor-General for audit purposes.

4. EXPENDITURE MANAGEMENT CONTROL

4.1. Each responsibility manager or supervisor of the municipality is expected to manage all funds appropriated to his or her area of responsibility;

4.2. Each responsible manager is expected to implement adopted budget by Council immediately from 01 July each year per approved SDBIP and report such implementation to the relevant portfolio, EXCO and Council on a regular basis.

4.3. Each department must prepare Procurement Plan and submit it to SCM unit to ensure timely implementation of the approved budget. The Procurement Plan shall inform the implementation of the budget.

4.4. The following control procedures shall be exercised prior to the incurrence of any expenditure (i.e. at requisition level):

- The written confirmation of the availability of funds per budget adopted by Council in the form of financial comment by Manager: Budget & Financial Reporting or by CFO in his or her absence as follows:

Vote / account number	Xxxxxx
Vote / account description	Xxxxxx
Name of the project (if any)	Xxxxxx
Funding Source (e.g. Equitable Share, MIG, Revenue from services	Xxxxxx
Total Council Approved budget	Rxxxxx
Less: Actual expenditure to date	(Rxxxx)
Less: Actual Commitments	(Rxxxx)
Available budget	Rxxxxx
Requested amount	(Rxxxx)
Closing balance	Rxxxxx

Confirmation by Finance department

N.B. The confirmation of correctness of the vote to be utilized and availability of budget thereof must be made by Budget Office. The confirmation must be made by official from the level of Budget Manager upwards.

Please tick:

Correct account description:	YES		NO	
Intended purpose	YES		NO	
Budget available	YES		NO	

Approved by:

Name and surname	
Rank	
Signature	
Date	

- Expenditure to be incurred approved by official with delegated powers in the form of approving a requisition form.
- Correct SCM procedures carried out by SCM unit to prevent any irregular expenditure that may occur.
- Value for money to be received or any wastage of any form shall be assessed prior to incurrence of any expenditure in order to prevent fruitless and wasteful expenditure.

4.5. No employee, councilor, consultant or any person shall temper with Supply Chain Management processes or policy of the municipality in respect of incurrence of any expenditure.

4.6. The monthly reconciliation tracking tool shall be developed in respect of expenditure related items and implemented thereof.

5. UNAUTHORISED, IRREGULAR AND FRUITLESS AND WASTEFUL EXPENDITURE MANAGEMENT

5.1. The municipality shall avoid in all material respect the incurrence of unauthorized, irregular and fruitless and wasteful expenditure.

5.2. Each official and councilor must prevent unauthorized, irregular, fruitless and wasteful expenditure and any theft and losses to be suffered by the municipality. The incidence of such expenditure or theft and losses must be reported timely to the relevant senior official in writing for appropriate action to be taken. It is also the responsibility of all officials to advice councilors if any transaction to be incurred as approved by councilors is likely to result in an unauthorized, irregular and fruitless and wasteful expenditure.

5.3. Any employee, councilor or any person who deliberately or negligently perpetrated the municipality to incur unauthorized, irregular and fruitless and wasteful expenditure and any theft and losses shall be held responsible for such expenditure. A thorough investigation shall need to take place prior to labelling each an employee or councilor of the commitment of unauthorized, irregular and fruitless and wasteful expenditure. If a thorough investigation discovered that a wrong doing has been done by an employee or councilor, a fair Disciplinary Hearing process shall be conducted. Should it be found that such employee, councilor or any person has deliberately or repeatedly commit unauthorized or irregular or fruitless and wasteful expenditure, such incidence shall be regarded as financial misconduct because of the non-compliance with MFMA.

5.4. The unauthorized, Irregular and Fruitless and Wasteful Expenditure shall be dealt with in terms of section 32; 171; 173 and 174 of the Municipal Finance Management Act (MFMA) and the Regulations on Financial Misconduct. In addition the municipality shall recover unauthorized, irregular and fruitless and wasteful expenditure from the responsible official, political office bearer, councilor and any person.

5.5. There shall be the Register of Unauthorized, Irregular and Fruitless and wasteful expenditure to be updated on a monthly bases by Expenditure management unit of the municipality and reported as such to the Chief Financial Officer and Accounting Officer to take actions. Also a separate theft and losses register shall be kept and updated on a monthly basis. The theft and losses register must be updated by each department incurring the theft and losses. Such theft and losses together with action taken must be forwarded to the Chief Financial Officer.

5.6. If the Council decides to condone such expenditure, the reasons for condonation shall be documented and the level of authority or powers to condone such expenditure shall be assessed or determined prior to resolving for any condonation. However it does not mean that after the approval of condonation by relevant authorities in respect of unauthorized, irregular and fruitless and wasteful expenditure, no action in terms of section 171, 173 and 174 of the MFMA must be taken against responsible official, political office bearer, councilor and any person.

5.7. Unauthorized, Irregular and fruitless and wasteful expenditure including condoned expenditure shall be disclosed in the Annual Financial Statements for audit by Auditor-General as required by MFMA.

5.8. The Accounting Officer in terms of MFMA must promptly inform the Mayor, the MEC for local government in the province, Provincial Treasury and Auditor-General in writing of —

- Any unauthorized, irregular or fruitless and wasteful expenditure incurred by the municipality;
- Whether any person is responsible or under investigation for such unauthorized, irregular or fruitless and wasteful expenditure; and
- The steps that have been taken –
  - (i) To recover or rectify such expenditure; and
  - (ii) To prevent a recurrence of such expenditure.

5.9. The writing off or condonation of any unauthorized, irregular or fruitless and wasteful expenditure as irrecoverable, is no excuse in criminal or disciplinary proceedings against any person charged with the commitment of an offence or a breach of the MFMA relating to such expenditure.

5.10. Any reasonable unauthorized expenditure shall be authorized in the next adjustment budget. An unauthorized expenditure should have been deliberated and approved by Council within 60 days or in the next Council meeting which ever come first prior to inclusion in the next adjustment budget.

5.11. The accounting officer must report to the South African Police Service (SAPS) all cases of alleged-

- Irregular expenditure that constitute a criminal offence; and
- Theft and fraud that occurred in the municipality.

5.12. The council of the municipality must take all reasonable steps to ensure that all cases referred to in paragraph 5.10. are reported to the South African Police Service (SAPS) if —

- The charge is against the accounting officer; or
- The accounting officer fails to comply with paragraph 5.9.

6. UNFORESEEN AND UNAVOIDABLE EXPENDITURE

6.1. The mayor of the municipality may in emergency or other exceptional circumstances authorize unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.

6.2. Any such expenditure---

- Must in the best interest of the municipality and the community at large it is serving;
- Must be in accordance with any framework that may be prescribed;
- May not exceed 8% of the approved budget for a specific purpose;
- Must be reported by the Mayor to the municipal council at its next meeting; and

- Must be appropriated in an adjustment budget.

6.3. If such adjustments budget is not passed within 60 days after the expenditure was incurred, the expenditure is unauthorized and section 32 of the MFMA applies.

7. NORMAL PAYMENTS MANAGEMENT PROCEDURES

7.1. All money owing by the municipality be paid within 30 days of receiving the relevant approved invoice or statement unless prescribed otherwise for certain categories of expenditure e.g. salaries, 3rd party payments, direct debits etc.

7.2. The municipality shall not pay advance payments prior to goods and services being received unless on exceptional cases whereby it is an industry norm dealing with, that an advance payment is required.

7.3. The payments for normal expenditure other than salary related expenditure shall be made twice a month as follows to ensure that a proper checking and authorization is carried out:

- On the 15th of each month; and
- On the last day of the end of each month.
- Should 15th or last day of the end of the month fall in a weekend, the payment shall be effected on the last working day before the weekend.

7.4. The cutoff dates for the submission of invoices or statements to finance department for processing payments shall be as follows:

- On or before 10th of each month for the payments to be effected on 15th of each month; and
- On or before 25th of each month for the payments to be effected on the last day of each month.

7.5. All employees including councillors shall be required to provide finance department with the specimen of their signatures to be reviewed after two years.

7.6. The invoices and statements received must be registered when reaches the Finance department so that time lags in processing the payments will be monitored to ensure compliance with 30 days payment period in terms of MFMA.

7.7. All departments are required to submit invoices or statements to Finance department for registration purposes immediately if service providers submit those invoices directly to them;

7.8. If the relevant departments are not satisfied about the invoice submitted by the service provider concerned, the communication must be made to that service provider so that any queries will be resolved immediately to fast track the payment.

7.9. The invoices must then after be captured in the financial system to ensure proper recording.

7.10. Prior to effecting the payment for authorization, the following checklist shall be used to ensure validity, accuracy and completeness of such payment:

NO	CHECKING PROCEDURE	YES or NO or N/A (i.e. please indicate)	UNAUTHORIDED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE (i.e. please indicate if identified)	UNAUTHORISED, IRREGULARE AND FRUITLESS AND WASTEFUL EXPENDITURE REGISTER UPDATED (i.e. yes or no)
1.	Is approved requisition attached?			
2.	Has the budget been confirmed prior to the transaction per approved requisition attached?			
3.	Are at least three quotations attached for any payment from R0 to R200,000.00			
4.	For a contract, tender t or any transaction above R200, 000.00, are the following documents attached? • Copy of letter of appointment; • Minutes of the BEC and BAC; • Copy of contract (if not thick), SLA; • Performance progress report (if applicable)			
5.	Has the "MBD 4" form completed and CSD form completed by preferred service provider attached to indicate whether that service provider is or is not in the service of the state?			
6.	Has the copy of "tax clearance certificate" attached for payment above "R15, 000.00" to determine whether the his or her tax status in order?			
7.	Has the order been attached and correspond to the quotation, letter of appointment, contract or SLA (i.e. signed by both parties)?			
8.	Has the contract (if a contract transaction) still valid or been renewed?			

The above checking performed by:

NAME AND SURNAME	
RANK	
SIGNATURE	
DATE	

PAYMENT APPROVAL BY AUTHORISED SIGNATORIES:

SIGNATORY 1	
SIGNATORY 2	

8. SALARY OR PAYROLL MANAGEMENT PROCEDURES

8.1. STAFF AND COUNCILLORS SALARIES MANAGEMENT

8.1.1. The salary payments shall be effected on the 20th of each month. If the 20th fall on the holiday or weekend, salary payment shall be effected before that day.

8.1.2. Should there be any circumstances which are beyond the control of the municipality, the salary payments must not be in arrear for more than 48 hours.

8.1.3. During Christmas holidays the salary payments shall be effected on or before 20th of December as normal.

8.1.4. The closing date for the submission to payroll section of all claims relating to salaries shall be made 7 working days before pay day to allow for the proper capturing and authorizations to take place. Failing which such payment shall be effected in the next salary run.

8.1.5. Each Head of department shall be the paymaster for his or her department who shall approve payroll for his or her section to confirm the existence of the employees under his or her area of responsibility to avoid possibility of any ghost employees. The paymaster responsibility may be delegated to any senior official within each department. Such delegations must be in writing.

8.1.6. Therefore payroll for each department shall be signed by each employee next to his or her name. Then after the paymaster shall approve the payroll for his or her department as an evidence for confirmation of existence and validity of all employees under his or her department.

9.	Is the transaction refers to a "month to month contract" which is in a process of being properly renewed or terminated completely?			
10.	Has the confirmation of the receipt of goods and services been made by the relevant department or the user?			
11.	Has the arithmetic accuracy of the invoice been performed or casting of invoice performed? Has the invoice been agreed to quotation, order, letter of appointment (if applicable), contract and SLA (if applicable)?			
12.	Has the VAT charged been recalculated for a VAT vendor and the invoice written "TAX INVOICE" with VAT number reflected on it?			
13.	Have the following documents been agreed and thoroughly checked prior to further processing the payment: • Approved requisition form by user department; • Budget availability confirmation by Budget Manager. If budget exceeded is there an approved virement; • Quotation received from the supplier; • Approved order by SCM Manager; • Approved original invoice or tax invoice by user department; and • Approved payment certificate by both engineer and user department in respect of capital projects claims.			
14	Has the original invoice / tax invoice or payment certificate from the supplier not altered by the user department?			
15.	Have the correct banking details of the supplier been confirmed?			
16.	Has this payment been thoroughly checked to determine that it is not a double payment? (i.e. Check whether this payment has not been made before to avoid double payment).			
17.	If the transaction emanated from any resolution, has that resolution attached?			
18.	Have all documents been stamped "paid" or "processed" to avoid double payment?			
19.	Have all signatures on the source documents confirmed to specimen signatures and in accordance with approved delegations of authorities.			

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The above checking performed by:

NAME AND SURNAME	
RANK	
SIGNATURE	
DATE	

PAYMENT APPROVAL BY AUTHORISED SIGNATORIES:

SIGNATORY 1	
SIGNATORY 2	

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10.	Has the confirmation of the receipt of goods and services been made by the relevant department or the user?			
11.	Has the arithmetic accuracy of the invoice been performed or casting of invoice performed? Has the invoice been agreed to quotation, order, letter of appointment (if applicable), contract and SLA (if applicable)?			
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14	Has the original invoice / tax invoice or payment certificate from the supplier not altered by the user department?			
15.	Have the correct banking details of the supplier been confirmed?			
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17.	If the transaction emanated from any resolution, has that resolution attached?			
18.	Have all documents been stamped "paid" or "processed" to avoid double payment?			
19.	Have all signatures on the source documents confirmed to specimen signatures and in accordance with approved delegations of authorities.			

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9.2. The vat input portion shall be accounted and recorded separately in the accounting records and update VAT control account;
9.3. The vat input on taxable supplies shall be claimed from SARS on payment basis in the form of completion and submission of VAT 201 return to SARS;
9.4. The VAT reconciliation shall be performed on a monthly basis.

10. DOCUMENTS MANAGEMENT AND CONTRACT MANAGEMENT EXPENDITURE

10.1. Documents Management

10.1.1. All expenditure incurred by the municipality shall be supported by all relevant documentation.

10.1.2. No expenditure shall be incurred verbally, without relevant documentation which is appropriately approved by authorized official following SCM processes. Therefore no procurement of goods and services shall commence without a proper written documentation to avoid limitation of scope for audit purpose by Auditor-General as that lead to Disclaimer Audit opinion if it happens.

10.1.3. The source documents for all expenditure shall be filed sequentially separated by months in which it occurred.

10.1.4. The source documents supporting all expenditure as well as SCM documents shall be scanned immediately in the financial management tracking tool when payment for such expenditure has been processed and finalized to be protected from any incidence of fire that might occur. For SCM purposes at least relevant documents for successful bidder must be scanned without fail by SCM unit.

10.1.5. The IT unit must ensure that backup for such scanned documents is kept offsite to protect them from any disastrous that might occur. Such backup must be made at least every week or as frequently as possible.

10.1.6. The original source documents shall be filed and kept in the strong room as well sequentially numbered per month.

10.1.7. The filled source documents must be easily accessible or retrievable for audit or any reference purposes.

10.2. Contract management

not prohibit any official, councilor or any person dealing with the municipality to comply with this policy as it is none negotiable.

11.1.3. The work shopping must form part of Induction Programme.

12. APPLICABILITY OF THE POLICY

12.1.1. The policy is applicable to all officials, councilors, service providers, and any person dealing with the municipality.

WATER SERVICE TURNAROUND STRATEGY

ISSUE	DESCRIPTION	PROPOSED SOLUTION	RESPONSIBILITY	TIME FRAME
Finance and Treasury	Inadequate Budgeting for Capital and O&M, Turnaround Time for Tender Processes, Late Payment of Suppliers is in breach of contractual obligations which results in withholding of services. Fully equipped stores at all operational areas.	Compliance with National Treasury Regulations on the minimum of 8% for O&M. Commitment of Capex Funding for replacement of aged infrastructure. Dedicated Technical Personnel at SCM to prioritise Water Services Ensure compliance to 30day payment of suppliers. Decentralisation of Stores Municipality to explore other means and forms of funding models to enhance implementation of Capex and Opex projects.	GM:WS, CFO & GM:CS	August 2018
Technical Support	Lack of updated Mapping Data, lack of capacity during emergency situations / crisis, Review of Illegal Connection Policy and	Integrated Systems Management. Illegal Connection eradication and regularisation. Establishment of Internal Design Office. Emergency Intervention Team during Crisis / Labour Unrests. Systems Engineering and Utility. Collaborative approach on the implementation of the illegal connection policy comprising of Revenue, Law Enforcement, Internal Audit, Communications, Legal Services, buy-in from Councillors and Eskom where applicable.	GM:WS, OMM	August 2018 In Progress!

	Implementation Strategy. Illegal storm water ingress on sewer network.	Storm water Management Plan from LM's and constant monitoring. GCC Certified Mechanical / Electrical Engineer		
Tools of Trade	Tools, Equipment and Vehicles	Implementation of Fleet replacement plan Fully functional mobile workshop Fit for Purpose Vehicles and Plant / Machinery Area based equipment for moving of machinery to various sites swiftly	GM: WS, GM:WS & CFO	September 2018
O&M Plans	Valves and Infrastructure Components Maintenance, Pipeline Replacement	Development of Comprehensive Operations and Maintenance Plans with schematic manuals at workstations for ease of use by personnel on site with SOP's	Technical Support & GM:WS	October 2018
Master Plan	Existing Master Plan is outdated	Vary scope of existing service providers with experience to undertake water and sanitation master plan to avoid new appointments. Experienced service providers will expedite the process within shortest time possible.	GM:WS	April 2019
Water Services Planning	Misalignment of Planning Roles between Water Services, Town Planning, GIS, IDP and Spatial Planning.	Introduce an effective structure within water services to manage water services planning. Water services planning include but not limited to; • Water and Sanitation Master Plan • WSDP • Licences, land acquisitions, power supply issues, investigation. • Business plan preparations • Liaison with funders and other stakeholders e.g. DWS, DCOG, Umgeni Water etc. • Review and assessment of existing water & sanitation infrastructure.	GM:WS & OMM	September 2018

Integrated Social Development	Cost Containment	Minimise ISD consultants and utilise the internal ISD officers to manage capital projects. ISD consultants already appointed must have their appointments revised to cut on costs	GM:WS	August 2018
Effective Internal Communication	Lack of Cooperation from various stakeholders,	Improve processes within water services to enhance service delivery. Such processes include but not limited to • Project implementation- involvement of all role-players before, during and after construction. • Commissioning of projects • Hand-over of completed project • Documentation	GM:WS, OMM, LM'S AND GOVERNMENT DEPARTMENTS	September 2018
Quality Management System	Lack of clear terms of reference and authority for Operations Forum, Project Management Forum and Water Manco as a core function pertaining to Scoping, Project Specifications and Design Approvals.	Development and adoption of a Quality Management System: Checklist of Project Cycle for All Projects from feasibility (EIA, Raw Water Source etc.), conceptualisation, preliminary design, detailed design, tender documentation, construction, contract administration and close out stages. Enforcement of Penalty Clauses Completion of Projects within the Original Programme Cost-Benefit Analysis (Repair VS Replacement of Infrastructure) Implementation of the SOP's. This includes but not limited to Business Plan Applications for funding and ensure processing of payments to PSP's to be in compliance with the ECSA Guideline Tariffs of Fees. Implementation of recommendations from reports done such as conditional assessment reports and utility mapping exercises. Outcomes based prioritisation of projects and funding relative to costs and benefits as far as water services delivery and generation of revenue / return on investment.	GM: WS & OMM	September 2018
Capacity Building	Misalignment of Training Provided relative to the	Skills Training and Continual Professional Development: • Professional Registration Mentoring of Technicians • Allow funding for training and development of employees	GM:WS	January 2019

	training needs of the employees			
Morale of Supervisory Staff	Lack of effective supervisory skills results in serious disjuncture between Foremen, Superintendents, Technicians and Management	Workshop all Foremen, Superintendents and Technicians. Rejuvenate integrated management, team work, moral regeneration and positive change in line with the Vision and Mission of the Municipality. "Back to Basics"	GM: WS	September 2018
Morale of Management Staff	Inconsistency of Occupational Specific Skills Dispensation for Management of the Core Function and Middle-Management Technical Staff relative to supporting departments.	Consistent application of policies for remuneration and allowances paid to supporting departments personnel. Implementation of team building and unity in action exercises from departmental level to organisational level.	GM: CS & OMM	September 2018
Departmental Organisational Structure Review	Imbalance of Workload in Area South when compared to other operational Areas	Implementation of Urgent split of Area South into Ray Nkonyeni North and Ray Nkonyeni South. Urgently fill the key vacant positions as a result of the split. i.e. Additional M&E, TLB Operator(s), Welder, Foreman, Superintendents, Technician and Area Manager. Urgent adoption of the revised organogram to enable implementation of the Area South split.	GM:WS, Manco, OMM, Exco & Council.	August 2018

		Acquire second operational workstation for Ray Nkonyeni South Offices and Workshop / Depot (Site Identification at the under utilised RNM Municipal Office at Leisure Bay)		
Time Management	Lack of adherence to Working Hours and Work Planning	Supervisory staff to manage time keeping of all staff. WSO to effectively manage quality and completeness of all repairs within the service standards. Implementation of effective time management system. Optimisation of production output from employees between 07h30 to 16h00	SM: WSO	August 2018
Vendor Performance Management	Ineffective management of contracted service providers	Review of Vendor Performance reporting and committee meetings to quarterly to ensure effectiveness and not compliance reporting. Standardisation of all conditions of contract for contracts outside the GCC and RFQ Purchase Orders to be in accordance with the GCC. Preparation of Standard Project Specification and Scope of Works Tender Documentation for Mini-Tenders / RFQs. Conclusion of SLA's for ALL 36 Months Contracts	CFO, OMM & GM:WS	September 2018
Staff Turnover	High turnover of staff at management level is a great concern	Staff Retention Strategies Swift Filling of Critical Vacant Posts Succession Planning Equal Treatment for All	GM: CS / GM: WS	November 2018
Variation Orders	Improper application of variation orders	Scope of Works to be approved based on outcomes / deliverables as outlined during the project brief. Standardisation of specification to ensure alignment with Stores Stock Items. Ensure compliance within the allowable % of Variation Clarification between utilisation of contingencies, VO and varying of scope of works. Application for approval of VO prior to implementation / Incurring of costs.	GM:WS & OMM	August 2018

		Clear retention of tendered rates during extension of tender validity periods when tender award periods are prolonged. Avoid interference to internal personnel to contractors and project officers on site seeking different materials / equipment from project specification. Determine basis of scope variations and hold responsible parties liable. Set up a VO Committee		
Reduction of Fuel Costs	Fleet co Ordinator's to report back to area managers on a weekly basis of vehicle abuse	Reduce unnecessary trips to the 3 Operational Areas Restrict unauthorised movement of municipal vehicles during weekends. Only core function stand by duty vehicles to be allocated for after hour use. Staff appointed to a work station are not to be allowed vehicles to travel home.	GM: WS & GM:CS	August 2018
Non-Revenue Water	Ageing Infrastructure has a negative impact on the ability to reduce NRW further to acceptable norms	Allocate more funding to replacement of pipelines in urban areas. Reinvest in pressure management programmes to reduce water losses as a short-term measure. Meter replacement programme in urban areas to enhance revenue generation. Review Pipeline Replacement Plan. Explore internal pipeline replacement teams. Explore labour intensive construction methods to enable RET of Local Emerging Contractors and improve EPWP figures. Implement effective monitoring system for reservoirs and pumpstations (Inlet / Outlet Meters and Flow Measurement)	GM: WS	June 2019
Record Keeping	Lack of detailed institutional memory data and real time mapping of infrastructure,	Consolidation and centralisation of available data	SM: WSO	November 2018

	operating procedures and incident trouble shooting exercises carried out previously			
Overtime Management	Lack of adherence to overtime reduction strategy and abuse of overtime by employees	Review of Overtime reduction strategy / plan in line with the status quo of infrastructure and expenditure. Special workman metering to be incorporated into plumbing section and renamed to plumbers to create an all inclusive plumbing unit. Relook at cost benefit of overtime vs Emergency contractors Relook at the 40 hour overtime cap in terms of emergency Appoint an independent business modelling specialist for an independent overview of the current water services business model	GM: WS	September 2018
Critical Service Contracts	Lack of critical service contracts for Operations and Maintenance	Immediate advertising and award of the following critical service contracts for a minimum period of 24months: Reinstatement of Asphalt, Concrete, Paved Surfaces and Boundary / Retaining Walls Supply and Delivery of Chemicals (Pending BEC) Installation of New Domestic and Bulk Meters (Pending BEC) Replacement of Aged Meters Renewal of M&E Support SLA Contract Implementation of the Public Ablution Facilities Pilot Project Cleaning and Disinfecting of Reservoir and Sumps Panel of Professional Service Providers (PSPs) for Civil, Mechanical, Electrical, Structural, Architectural and Quantity Surveying.	CFO & GM:WS	September 2018

DC21 Ugu - Table B1 Adjustments Budget Summary -

Description R thousands	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Budget Year +1 2020/21 Adjusted Budget	Budget Year +2 2021/22 Adjusted Budget
	Budget Year 2019/20										
Financial Performance											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	714 455	–	–	–	–	–	–	–	714 455	750 178	787 686
Investment revenue	3 238	–	–	–	–	–	–	–	3 238	3 400	3 570
Transfers recognised - operational	555 095	–	–	–	–	–	(7 205)	(7 205)	547 890	507 593	549 632
Other own revenue	4 162	–	–	–	–	–	–	–	4 162	4 370	4 588
Total Revenue (excluding capital transfers and contributions)	1 276 950	–	–	–	–	–	(7 205)	(7 205)	1 269 745	1 265 540	1 345 477
Employee costs	383 968	–	–	–	–	–	–	–	383 968	403 166	423 324
Remuneration of councillors	14 091	–	–	–	–	–	–	–	14 091	14 796	15 535
Depreciation & asset impairment	50 349	–	–	–	–	–	–	–	50 349	52 867	55 510
Finance charges	1 857	–	–	–	–	–	–	–	1 857	1 950	2 047
Materials and bulk purchases	141 893	–	–	–	–	–	(30 780)	(30 780)	111 113	116 669	122 503
Transfers and grants	18 723	–	–	–	–	–	–	–	18 723	19 660	20 643
Other expenditure	582 455	–	–	–	–	–	(47 911)	(47 911)	534 544	561 271	589 335
Total Expenditure	1 193 337	–	–	–	–	–	(78 691)	(78 691)	1 114 646	1 170 379	1 228 898
Surplus/(Deficit)	83 613	–	–	–	–	–	71 485	71 485	155 098	95 162	116 579
Transfers recognised - capital	237 105	–	–	–	–	–	–	–	237 105	315 284	338 130
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	320 718	–	–	–	–	–	71 485	71 485	392 203	410 446	454 709
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	320 718	–	–	–	–	–	71 485	71 485	392 203	410 446	454 709
Capital expenditure & funds sources											
Capital expenditure	286 805	–	–	–	–	–	(32 050)	(32 050)	254 755	267 492	280 867
Transfers recognised - capital	237 105	–	–	–	–	–	–	–	237 105	248 960	261 408
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	49 700	–	–	–	–	–	(32 050)	(32 050)	17 650	18 533	19 459
Total sources of capital funds	286 805	–	–	–	–	–	(32 050)	(32 050)	254 755	267 492	280 867
Financial position											
Total current assets	358 308	–	–	–	–	–	53 055	53 055	411 364	342 088	269 348
Total non current assets	4 206 119	–	–	–	–	–	547 831	547 831	4 753 951	4 991 648	5 241 231
Total current liabilities	216 819	–	–	–	–	–	569 474	569 474	786 293	735 763	682 708
Total non current liabilities	21 952	–	–	–	–	–	36 586	36 586	58 537	61 464	64 537
Community wealth/Equity	4 265 363	–	–	–	–	–	55 122	55 122	4 320 484	4 536 508	4 763 334
Cash flows											
Net cash from (used) operating	379 833	–	–	–	–	–	(89 213)	(89 213)	290 621	305 152	320 409
Net cash from (used) investing	(352 123)	–	–	–	–	–	97 703	97 703	(254 420)	(267 141)	(280 499)
Net cash from (used) financing	(23 424)	–	–	–	–	–	(406)	(406)	(23 830)	(17 730)	(13 148)
Cash/cash equivalents at the year end	56 195	–	–	–	–	–	18 768	18 768	74 963	95 244	122 007
Cash backing/surplus reconciliation											
Cash and investments available	4 286	–	–	–	–	–	70 677	70 677	74 963	78 711	82 647
Application of cash and investments	(77 991)	–	–	–	–	–	508 222	508 222	430 230	435 302	440 626
Balance - surplus (shortfall)	82 277	–	–	–	–	–	(437 544)	(437 544)	(355 267)	(356 590)	(357 979)
Asset Management											
Asset register summary (WDV)	4 460 058	–	–	–	–	–	–	–	4 460 058	4 683 060	4 917 213
Depreciation & asset impairment	50 000	–	–	–	–	–	349	349	50 349	52 867	55 510
Renewal and Upgrading of Existing Assets	129 686	–	–	–	–	–	–	–	129 686	136 170	142 979
Repairs and Maintenance	88 769	–	–	–	–	–	(5 000)	(5 000)	83 769	87 957	92 355
Free services											
Cost of Free Basic Services provided	155 292	–	–	–	–	–	–	–	155 292	163 057	171 209
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	0	–	–	–	–	–	–	–	0	0	0
Sanitation/sewerage:	0	–	–	–	–	–	–	–	0	0	0
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

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

Standard Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		203 193	–	–	–	–	–	–	–	203 193	213 353	224 021
Executive and council		5 073	–	–	–	–	–	–	–	5 073	5 327	5 593
Finance and administration		198 120	–	–	–	–	–	–	–	198 120	208 027	218 428
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		8 193	–	–	–	–	–	–	–	8 193	8 602	9 032
Community and social services		8 193	–	–	–	–	–	–	–	8 193	8 602	9 032
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		98 788	–	–	–	–	–	–	–	98 788	103 727	108 913
Planning and development		79 165	–	–	–	–	–	–	–	79 165	83 123	87 279
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		19 623	–	–	–	–	–	–	–	19 623	20 604	21 634
Trading services		1 203 881	–	–	–	–	–	(7 205)	(7 205)	1 196 675	1 256 509	1 319 335
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		1 057 519	–	–	–	–	–	(7 205)	(7 205)	1 050 314	1 102 829	1 157 971
Waste water management		146 362	–	–	–	–	–	–	–	146 362	153 680	161 364
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1 514 055	–	–	–	–	–	(7 205)	(7 205)	1 506 849	1 582 192	1 661 301
Expenditure - Functional												
Governance and administration		349 512	–	–	–	–	–	(6 270)	(6 270)	343 242	360 404	378 424
Executive and council		69 751	–	–	–	–	–	(3 215)	(3 215)	66 536	69 863	73 356
Finance and administration		279 266	–	–	–	–	–	(3 055)	(3 055)	276 211	290 021	304 522
Internal audit		495	–	–	–	–	–	–	–	495	520	546
Community and public safety		16 042	–	–	–	–	–	1 400	1 400	17 442	18 314	19 230
Community and social services		13 622	–	–	–	–	–	1 400	1 400	15 022	15 773	16 562
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		1 350	–	–	–	–	–	–	–	1 350	1 418	1 488
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		1 070	–	–	–	–	–	–	–	1 070	1 124	1 180
Economic and environmental services		102 369	–	–	–	–	–	(3 700)	(3 700)	98 669	103 603	108 783
Planning and development		83 010	–	–	–	–	–	(2 350)	(2 350)	80 660	84 693	88 928
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		19 359	–	–	–	–	–	(1 350)	(1 350)	18 009	18 910	19 855
Trading services		725 414	–	–	–	–	–	(45 380)	(45 380)	680 034	714 035	749 737
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		612 735	–	–	–	–	–	(43 780)	(43 780)	568 955	597 403	627 273
Waste water management		112 679	–	–	–	–	–	(1 600)	(1 600)	111 079	116 633	122 464
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	1 193 337	–	–	–	–	–	(53 950)	(53 950)	1 139 387	1 196 356	1 256 174
Surplus/ (Deficit) for the year		320 718	–	–	–	–	–	46 745	46 745	367 462	385 835	405 127

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

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

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

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

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

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

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

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

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

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

Vote Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - EXECUTIVE & COUNCIL		5 073	–	–	–	–	–	–	–	5 073	5 327	5 593
Vote 2 - FINANCE & ADMINISTRATION		198 120	–	–	–	–	–	–	–	198 120	208 027	218 428
Vote 3 -COMMUNITY AND SOCIAL SERVICES		8 193	–	–	–	–	–	–	–	8 193	8 602	9 032
Vote 4 - PUBLIC PROTECTION		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - ECONOMIC AND ENVIRONMENTAL SERVICES		79 165	–	–	–	–	–	–	–	79 165	83 123	87 279
Vote 6 - ENVIRONMENTAL PROTECTION		19 623	–	–	–	–	–	–	–	19 623	20 604	21 634
Vote7 - WATER MANAGEMENT		1 057 519	–	–	–	–	–	(7 205)	(7 205)	1 050 314	1 102 829	1 157 971
Vote 8 - WASTE WATER MANAGEMENT		146 362	–	–	–	–	–	–	–	146 362	153 680	161 364
Vote 9 - SPORTS & RECREATION		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 514 055**	–	–	–	–	–	**(7 205)**	**(7 205)**	**1 506 849**	**1 582 192**	**1 661 301**
Expenditure by Vote	1											
Vote 1 - EXECUTIVE & COUNCIL		69 751	–	–	–	–	–	(3 215)	(3 215)	66 536	69 863	73 356
Vote 2 - FINANCE & ADMINISTRATION		279 761	–	–	–	–	–	(3 055)	(3 055)	276 706	298 522	313 449
Vote 3 -COMMUNITY AND SOCIAL SERVICES		14 692	–	–	–	–	–	1 400	1 400	16 092	8 915	9 360
Vote 4 - PUBLIC PROTECTION		1 350	–	–	–	–	–	–	–	1 350	1 418	1 488
Vote 5 - ECONOMIC AND ENVIRONMENTAL SERVICES		83 010	–	–	–	–	–	(2 350)	(2 350)	80 660	84 693	88 928
Vote 6 - ENVIRONMENTAL PROTECTION		19 359	–	–	–	–	–	(1 350)	(1 350)	18 009	18 910	19 855
Vote7 - WATER MANAGEMENT		612 735	–	–	–	–	–	(43 780)	(43 780)	568 955	597 403	627 273
Vote 8 - WASTE WATER MANAGEMENT		112 679	–	–	–	–	–	(1 600)	(1 600)	111 079	116 633	122 464
Vote 9 - SPORTS & RECREATION		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1 193 337**	–	–	–	–	–	**(53 950)**	**(53 950)**	**1 139 387**	**1 196 356**	**1 256 174**
Surplus/ (Deficit) for the year	2	**320 718**	–	–	–	–	–	**46 745**	**46 745**	**367 462**	**385 836**	**405 127**

References

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

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

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

check revenue	–	–	–	–	–	–	–	–	–	1 367	(22 305)
check expenditure	–	–	–	–	–	–	24 741	24 741	24 741	25 977	27 276

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

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	581 218	–	–	–	–	–	–	–	581 218	610 279	640 793
Service charges - sanitation revenue	2	133 237	–	–	–	–	–	–	–	133 237	139 899	146 894
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		740							–	740	777	816
Interest earned - external investments		3 238							–	3 238	3 400	3 570
Interest earned - outstanding debtors		1 137							–	1 137	1 194	1 253
Dividends received		–							–	–	–	–
Fines, penalties and forfeits		8							–	8	8	8
Licences and permits		500							–	500	525	551
Agency services		–							–	–	–	–
Transfers and subsidies		555 095						(7 205)	(7 205)	547 890	507 593	549 632
Other revenue	2	1 778	–	–	–	–	–	–	–	1 778	1 867	1 960
Gains on disposal of PPE									–	–		
Total Revenue (excluding capital transfers and contributions)		**1 276 950**	**–**	**–**	**–**	**–**	**–**	**(7 205)**	**(7 205)**	**1 269 745**	**1 265 540**	**1 345 477**
Expenditure By Type												
Employee related costs		383 968	–	–	–	–	–	–	–	383 968	403 166	423 324
Remuneration of councillors		14 091							–	14 091	14 796	15 535
Debt impairment									–	–		
Depreciation & asset impairment		50 349	–	–	–	–	–	–	–	50 349	52 867	55 510
Finance charges		1 857							–	1 857	1 950	2 047
Bulk purchases		130 625	–	–	–	–	–	(30 780)	(30 780)	99 845	104 837	110 079
Other materials		11 268							–	11 268	11 832	12 423
Contracted services		205 812	–	–	–	–	–	(4 550)	(4 550)	201 262	211 325	221 892
Transfers and subsidies		18 723							–	18 723	19 660	20 643
Other expenditure		376 642	–	–	–	–	–	(43 361)	(43 361)	333 282	349 946	367 443
Loss on disposal of PPE									–	–		
Total Expenditure		**1 193 337**	**–**	**–**	**–**	**–**	**–**	**(78 691)**	**(78 691)**	**1 114 646**	**1 170 379**	**1 228 898**
Surplus/(Deficit)		**83 613**	**–**	**–**	**–**	**–**	**–**	**71 485**	**71 485**	**155 098**	**95 162**	**116 579**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		237 105							–	237 105	315 284	338 130
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)									–	–		
Transfers and subsidies - capital (in-kind - all)									–	–		
Surplus/(Deficit) before taxation		**320 718**	**–**	**–**	**–**	**–**	**–**	**71 485**	**71 485**	**392 203**	**410 446**	**454 709**
Taxation									–	–		
Surplus/(Deficit) after taxation		**320 718**	**–**	**–**	**–**	**–**	**–**	**71 485**	**71 485**	**392 203**	**410 446**	**454 709**
Attributable to minorities									–	–		
Surplus/(Deficit) attributable to municipality		**320 718**	**–**	**–**	**–**	**–**	**–**	**71 485**	**71 485**	**392 203**	**410 446**	**454 709**
Share of surplus/ (deficit) of associate									–	–		
Surplus/ (Deficit) for the year		**320 718**	**–**	**–**	**–**	**–**	**–**	**71 485**	**71 485**	**392 203**	**410 446**	**454 709**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

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

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 1 - EXECUTIVE & COUNCIL		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - FINANCE & ADMINISTRATION		–	–	–	–	–	–	–	–	–	–	–
Vote 3 -COMMUNITY AND SOCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - PUBLIC PROTECTION		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - ECONOMIC AND ENVIRONMENTAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - ENVIRONMENTAL PROTECTION		–	–	–	–	–	–	–	–	–	–	–
Vote7 - WATER MANAGEMENT		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - SPORTS & RECREATION		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be adjusted*	2											
Vote 1 - EXECUTIVE & COUNCIL		500	–	–	–	–	–	–	–	500	525	551
Vote 2 - FINANCE & ADMINISTRATION		26 000	–	–	–	–	–	(19 700)	(19 700)	6 300	6 615	6 946
Vote 3 -COMMUNITY AND SOCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - PUBLIC PROTECTION		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - ECONOMIC AND ENVIRONMENTAL SERVICES		253	–	–	–	–	–	–	–	253	266	279
Vote 6 - ENVIRONMENTAL PROTECTION		500	–	–	–	–	–	(500)	(500)	–	–	–
Vote7 - WATER MANAGEMENT		213 565	–	–	–	–	–	(6 500)	(6 500)	207 065	217 419	228 290
Vote 8 - WASTE WATER MANAGEMENT		45 986	–	–	–	–	–	(5 350)	(5 350)	40 636	42 668	44 801
Vote 9 - SPORTS & RECREATION		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**286 805**	–	–	–	–	–	**(32 050)**	**(32 050)**	**254 755**	**267 492**	**280 867**
Total Capital Expenditure - Vote		**286 805**	–	–	–	–	–	**(32 050)**	**(32 050)**	**254 755**	**267 492**	**280 867**
Capital Expenditure - Functional												
Governance and administration		**26 500**	–	–	–	–	–	**(19 700)**	**(19 700)**	**6 800**	**7 140**	**7 497**
Executive and council		500						–	–	500	525	551
Finance and administration		26 000						(19 700)	(19 700)	6 300	6 615	6 946
Internal audit									–	–		
Community and public safety		–	–	–	–	–	–	–	–	–	–	–
Community and social services									–	–		
Sport and recreation									–	–		
Public safety									–	–		
Housing									–	–		
Health									–	–		
Economic and environmental services		**753**	–	–	–	–	–	**(500)**	**(500)**	**253**	**266**	**279**
Planning and development		253						–	–	253	266	279
Road transport									–	–		
Environmental protection		500						(500)	(500)	–		
Trading services		**259 551**	–	–	–	–	–	**(11 850)**	**(11 850)**	**247 701**	**260 086**	**273 091**
Energy sources									–	–		
Water management		213 565						(6 500)	(6 500)	207 065	217 419	228 290
Waste water management		45 986						(5 350)	(5 350)	40 636	42 668	44 801
Waste management									–	–		
Other									–	–		
Total Capital Expenditure - Functional	3	**286 805**	–	–	–	–	–	**(32 050)**	**(32 050)**	**254 755**	**267 492**	**280 867**
Funded by:												
National Government		237 105						–	–	237 105	248 960	261 408
Provincial Government									–	–		
District Municipality									–	–		
Other transfers and grants									–	–		
Transfers recognised - capital	4	**237 105**	–	–	–	–	–	–	–	**237 105**	**248 960**	**261 408**
Borrowing									–	–		
Internally generated funds		49 700						(32 050)	(32 050)	17 650	18 533	19 459
Total Capital Funding		**286 805**	–	–	–	–	–	**(32 050)**	**(32 050)**	**254 755**	**267 492**	**280 867**

References

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

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

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

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

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

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

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

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

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

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

DC21 Ugu - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash									–	–		
Call investment deposits	1	4 286	–	–	–	–	–	70 677	70 677	74 963	78 711	82 647
Consumer debtors	1	241 443	–	–	–	–	–	(54 208)	(54 208)	187 235	106 753	22 247
Other debtors		105 178						36 586	36 586	141 764	148 852	156 295
Current portion of long-term receivables		30							–	30	31	33
Inventory		7 372							–	7 372	7 740	8 127
Total current assets		358 308	–	–	–	–	–	53 055	53 055	411 364	342 088	269 348
Non current assets												
Long-term receivables		85							–	85	89	93
Investments									–	–	–	–
Investment property		43 049						2 684	2 684	45 734	48 020	50 421
Investment in Associate									–	–	–	–
Property, plant and equipment	1	4 149 521	–	–	–	–	–	544 308	544 308	4 693 829	4 928 520	5 174 946
Biological									–	–	–	–
Intangible		13 464						840	840	14 304	15 019	15 770
Other non-current assets									–	–		
Total non current assets		4 206 119	–	–	–	–	–	547 831	547 831	4 753 951	4 991 648	5 241 231
TOTAL ASSETS		4 564 428	–	–	–	–	–	600 887	600 887	5 165 314	5 333 736	5 510 579
LIABILITIES												
Current liabilities												
Bank overdraft									–	–		
Borrowing		20 511	–	–	–	–	–	–	–	20 511	21 537	22 614
Consumer deposits		22 139							–	22 139	23 246	24 408
Trade and other payables		140 200	–	–	–	–	–	569 474	569 474	709 674	655 314	598 236
Provisions		33 968							–	33 968	35 666	37 450
Total current liabilities		216 819	–	–	–	–	–	569 474	569 474	786 293	735 763	682 708
Non current liabilities												
Borrowing	1	52	–	–	–	–	–	36 586	36 586	36 638	38 469	40 393
Provisions	1	21 900	–	–	–	–	–	–	–	21 900	22 995	24 144
Total non current liabilities		21 952	–	–	–	–	–	36 586	36 586	58 537	61 464	64 537
TOTAL LIABILITIES		238 770	–	–	–	–	–	606 059	606 059	844 830	797 228	747 245
NET ASSETS	2	4 325 657	–	–	–	–	–	(5 173)	(5 173)	4 320 484	4 536 508	4 763 334
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		4 265 363	–	–	–	–	–	55 122	55 122	4 320 484	4 536 508	4 763 334
Reserves		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		4 265 363	–	–	–	–	–	55 122	55 122	4 320 484	4 536 508	4 763 334

References

1. Detail to be provided in Table SA3

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

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

DC21 Ugu - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates									–	–		
Service charges		429 356						154 737	154 737	584 094	613 298	643 963
Other revenue		3 643						(618)	(618)	3 025	3 176	3 335
Government - operating	1	487 603						(15 000)	(15 000)	472 603	496 233	521 045
Government - capital	1	276 038						15 000	15 000	291 038	305 590	320 869
Interest		4 284						(116)	(116)	4 168	4 376	4 595
Dividends		–							–	–	–	–
Payments												
Suppliers and employees		(800 511)						(243 215)	(243 215)	(1 043 726)	(1 095 913)	(1 150 708)
Finance charges		(1 857)							–	(1 857)	(1 950)	(2 047)
Transfers and Grants	1	(18 723)							–	(18 723)	(19 660)	(20 643)
NET CASH FROM/(USED) OPERATING ACTIVITIES		379 833	–	–	–	–	–	(89 213)	(89 213)	290 621	305 152	320 409
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–							–	–		
Decrease (Increase) in non-current debtors		618						(284)	(284)	334	351	368
Decrease (increase) other non-current receivables		–							–	–		
Decrease (increase) in non-current investments		–							–	–		
Payments												
Capital assets		(352 741)						97 987	97 987	(254 755)	(267 492)	(280 867)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(352 123)	–	–	–	–	–	97 703	97 703	(254 420)	(267 141)	(280 499)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–							–	–		
Borrowing long term/refinancing		–							–	–		
Increase (decrease) in consumer deposits		881						(406)	(406)	475	499	524
Payments												
Repayment of borrowing		(24 305)							–	(24 305)	(18 229)	(13 672)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(23 424)	–	–	–	–	–	(406)	(406)	(23 830)	(17 730)	(13 148)
NET INCREASE/ (DECREASE) IN CASH HELD		4 286	–	–	–	–	–	8 084	8 084	12 370	20 280	26 763
Cash/cash equivalents at the year begin:	2	51 909						10 684	10 684	62 593	74 963	95 244
Cash/cash equivalents at the year end:	2	56 195	–	–	–	–	–	18 768	18 768	74 963	95 244	122 007

References

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

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

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

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

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	56 195	–	–	–	–	–	18 768	18 768	74 963	95 244	122 007
Other current investments > 90 days		(51 909)	–	–	–	–	–	51 909	51 909	(0)	(16 532)	(39 360)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		4 286	–	–	–	–	–	70 677	70 677	74 963	78 711	82 647
Applications of cash and investments												
Unspent conditional transfers		2 264		–	–	–	–	22 697	22 697	24 962	26 210	27 520
Unspent borrowing									–	–		
Statutory requirements		7 454						(7 454)	(7 454)	(0)	(0)	(0)
Other working capital requirements	2	(90 159)	–					486 817	486 817	396 658	400 050	403 613
Other provisions		2 450						6 161	6 161	8 611	9 041	9 493
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		(77 991)	–	–	–	–	–	508 222	508 222	430 230	435 302	440 626
Surplus(shortfall)		82 277	–	–	–	–	–	(437 544)	(437 544)	(355 267)	(356 590)	(357 979)

References

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

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

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

DC21 Ugu - Table B9 Asset Management -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	157 119	–	–	–	–	–	(32 050)	(32 050)	125 069	131 322	137 888
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		118 365	–	–	–	–	–	(6 500)	(6 500)	111 865	117 459	123 332
Sanitation Infrastructure		11 500	–	–	–	–	–	(5 350)	(5 350)	6 150	6 458	6 780
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		129 865	–	–	–	–	–	(11 850)	(11 850)	118 015	123 916	130 112
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		20 000	–	–	–	–	–	(18 700)	(18 700)	1 300	1 365	1 433
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	20 000	–	–	–	–	–	(18 700)	(18 700)	1 300	1 365	1 433
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		5 100	–	–	–	–	–	(500)	(500)	4 600	4 830	5 072
Intangible Assets		5 100	–	–	–	–	–	(500)	(500)	4 600	4 830	5 072
Computer Equipment		253	–	–	–	–	–	–	–	253	266	279
Furniture and Office Equipment		1 400	–	–	–	–	–	(1 000)	(1 000)	400	420	441
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		500	–	–	–	–	–	–	–	500	525	551
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets *to be adjusted*	2	129 686	–	–	–	–	–	–	–	129 686	136 170	142 979
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		95 200	–	–	–	–	–	–	–	95 200	99 960	104 958
Sanitation Infrastructure		34 486	–	–	–	–	–	–	–	34 486	36 210	38 021
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		129 686	–	–	–	–	–	–	–	129 686	136 170	142 979
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets *to be adjusted*	2a	–	–	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–

Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure ***to be adjusted***	4	286 805	-	-	-	-	-	(32 050)	(32 050)	254 755	267 492	280 867
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		213 565	-	-	-	-	-	(6 500)	(6 500)	207 065	217 419	228 290
Sanitation Infrastructure		45 986	-	-	-	-	-	(5 350)	(5 350)	40 636	42 668	44 801
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		259 551	-	-	-	-	-	(11 850)	(11 850)	247 701	260 086	273 091
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		20 000	-	-	-	-	-	(18 700)	(18 700)	1 300	1 365	1 433
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		20 000	-	-	-	-	-	(18 700)	(18 700)	1 300	1 365	1 433
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		5 100	-	-	-	-	-	(500)	(500)	4 600	4 830	5 072
Intangible Assets		5 100	-	-	-	-	-	(500)	(500)	4 600	4 830	5 072
Computer Equipment		253	-	-	-	-	-	-	-	253	266	279
Furniture and Office Equipment		1 400	-	-	-	-	-	(1 000)	(1 000)	400	420	441
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		500	-	-	-	-	-	-	-	500	525	551
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE ***to be adjusted***	4	**286 805**	-	-	-	-	-	**(32 050)**	**(32 050)**	**254 755**	**267 492**	**280 867**
ASSET REGISTER SUMMARY - PPE (WDV)	5	4 460 058	-	-	-	-	-	-	-	4 460 058	4 683 060	4 917 213
Roads Infrastructure									-	-		
Storm water Infrastructure									-	-		
Electrical Infrastructure									-	-		
Water Supply Infrastructure		2 178 951							-	2 178 951	2 287 899	2 402 294
Sanitation Infrastructure		1 976 554							-	1 976 554	2 075 382	2 179 151
Solid Waste Infrastructure									-	-		
Rail Infrastructure									-	-		
Coastal Infrastructure									-	-		
Information and Communication Infrastructure									-	-		
Infrastructure		4 155 506	-	-	-	-	-	-	-	4 155 506	4 363 281	4 581 445
Community Assets									-	-		
Heritage Assets									-	-		
Investment properties		92 650							-	92 650	97 283	102 147
Other Assets									-	-		
Biological or Cultivated Assets									-	-		
Intangible Assets		20 375							-	20 375	21 393	22 463
Computer Equipment		1 852							-	1 852	1 944	2 041
Furniture and Office Equipment		9 247							-	9 247	9 709	10 195
Machinery and Equipment		500							-	500	525	551
Transport Assets		35 176							-	35 176	36 935	38 782
Land		144 752							-	144 752	151 990	159 590
Zoo's, Marine and Non-biological Animals									-	-	-	-

TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	4 460 058	-	-	-	-	-	-	-	4 460 058	4 683 060	4 917 213
EXPENDITURE OTHER ITEMS												
Depreciation & asset Impairment		50 000	-	-	-	-	-	349	349	50 349	52 867	55 510
Repairs and Maintenance by asset class	3	88 769	-	-	-	-	-	(5 000)	(5 000)	83 769	87 957	92 355
Roads Infrastructure		9 175	-	-	-	-	-	-	-	9 175	9 634	10 115
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 600	-	-	-	-	-	-	-	1 600	1 680	1 764
Water Supply Infrastructure		55 189	-	-	-	-	-	(5 000)	(5 000)	50 189	52 698	55 333
Sanitation Infrastructure		3 725	-	-	-	-	-	-	-	3 725	3 911	4 107
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		180	-	-	-	-	-	-	-	180	189	198
Infrastructure		69 869	-	-	-	-	-	(5 000)	(5 000)	64 869	68 112	71 518
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		1 800	-	-	-	-	-	-	-	1 800	1 890	1 985
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		1 800	-	-	-	-	-	-	-	1 800	1 890	1 985
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		2 500	-	-	-	-	-	-	-	2 500	2 625	2 756
Intangible Assets		2 500	-	-	-	-	-	-	-	2 500	2 625	2 756
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		2 000	-	-	-	-	-	-	-	2 000	2 100	2 205
Transport Assets		12 600	-	-	-	-	-	-	-	12 600	13 230	13 892
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		138 769	-	-	-	-	-	(4 651)	(4 651)	134 118	140 824	147 866
Renewal and upgrading of Existing Assets as % of total capex		45.2%	0.0%							50.9%	50.9%	50.9%
Renewal and upgrading of Existing Assets as % of deprecn"		259.4%	0.0%							257.6%	257.6%	257.6%
R&M as a % of PPE		2.0%	0.0%							1.9%	1.9%	1.9%
Renewal and upgrading and R&M as a % of PPE		4.9%	0.0%							4.8%	4.8%	4.8%

References

1. Detail of new assets provided in Table SB18a

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

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

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

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

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

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

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

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

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

11. Adjustments to transfers from National or Provincial Government

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

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

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

DC21 Ugu - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2019/20 Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Budget Year +1 2020/21 Adjusted Budget	Budget Year +2 2021/22 Adjusted Budget
Household service targets	1											
Water:												
Piped water inside dwelling		37							–	0	38.85	40.79
Piped water inside yard (but not in dwelling)		22							–	0	23.10	24.26
Using public tap (at least min.service level)	2	94							–	0	98.70	103.64
Other water supply (at least min.service level)		1							–	0	1.05	1.10
Minimum Service Level and Above sub-total		0	–	–	–	–	–	–	–	0	0	0
Using public tap (< min.service level)	3	0							–	–	–	–
Other water supply (< min.service level)	3,4	20							–	0	0	0
No water supply		1							–	0	0	0
Below Minimum Servic Level sub-total		0	–	–	–	–	–	–	–	0	0	0
Total number of households	5	0	–	–	–	–	–	–	–	0	0	0
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		36							–	36	37.80	39.69
Flush toilet (with septic tank)		6							–	6	6.30	6.62
Chemical toilet		15							–	15	15.75	16.54
Pit toilet (ventilated)		92							–	92	96.60	101.43
Other toilet provisions (> min.service level)		13							–	13	13.65	14.33
Minimum Service Level and Above sub-total		162	–	–	–	–	–	–	–	162	170	179
Bucket toilet		6							–	6	6.30	6.62
Other toilet provisions (< min.service level)		0							–	–	–	–
No toilet provisions		8							–	8	8.40	8.82
Below Minimum Servic Level sub-total		14	–	–	–	–	–	–	–	14	15	15
Total number of households	5	176	–	–	–	–	–	–	–	176	185	194
Energy:												
Electricity (at least min. service level)									–	–		
Electricity - prepaid (> min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Electricity (< min.service level)									–	–		
Electricity - prepaid (< min. service level)									–	–		
Other energy sources									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Refuse:												
Removed at least once a week (min.service)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Removed less frequently than once a week									–	–		
Using communal refuse dump									–	–		
Using own refuse dump									–	–		
Other rubbish disposal									–	–		
No rubbish disposal									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		155 292	–	–	–	–	–	–	–	155 292	163 057	171 209
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total cost of FBS provided		155 292	–	–	–	–	–	–	–	155 292	163 057	171 209
Highest level of free service provided												
Property rates (R'000 value threshold)									–	–		
Water (kilolitres per household per month)									–	–		
Sanitation (kilolitres per household per month)									–	–		
Sanitation (Rand per household per month)									–	–		
Electricity (kw per household per month)									–	–		
Refuse (average litres per week)									–	–		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)									–	–		
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		–	–	–	–	–	–	–	–	–	–	–
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
households)		–	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates									–	–		
Housing - top structure subsidies	6								–	–		
Other									–	–		
Total revenue cost of subsidised services provided		–	–	–	–	–	–	–	–	–	–	–

P100

References

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

2. Stand distance > 200m from dwelling

3. Stand distance <= 200m from dwelling

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

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

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

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS												
Property rates												
Total Property Rates									–	–		
less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)									–	–		
Net Property Rates		–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue												
Total Service charges - electricity revenue									–	–		
less Revenue Foregone (in excess of 50 kwh per indigent household per month)									–	–		
less Cost of Free Basis Services (50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue												
Total Service charges - water revenue		736 510							–	736 510	773 335	812 002
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)									–	–		
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		155 292	–	–	–	–	–	–	–	155 292	163 057	171 209
Net Service charges - water revenue		581 218	–	–	–	–	–	–	–	581 218	610 279	640 793
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		133 237							–	133 237	139 899	146 894
less Revenue Foregone (in excess of free sanitation service to indigent households)									–	–		
less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - sanitation revenue		133 237	–	–	–	–	–	–	–	133 237	139 899	146 894
Service charges - refuse revenue												
Total refuse removal revenue									–	–		
Total landfill revenue									–	–		
less Revenue Foregone (in excess of one removal a week to indigent households)									–	–		
less Cost of Free Basis Services (removed once a week to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - refuse revenue		–	–	–	–	–	–	–	–	–	–	–
Other Revenue By Source												
Building Plans									–	–		
Connection fee - illegal connections									–	–		
House Connections									–	–		
New Connection Fees									–	–		
Reconnections									–	–		
Restrictions/Disconnections									–	–		
Septic Tanks - Umdoni Municipality									–	–		
Tender Deposits									–	–		
Rates Certificates									–	–		
Water Sundry									–	–		
Miscellaneous / Sundry		881							–	881	925	971
Other Income _ Entity		897							–	897	942	989
Total 'Other' Revenue	1	1 778	–	–	–	–	–	–	–	1 778	1 867	1 960
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		251 773							–	251 773	264 361	277 579
Pension and UIF Contributions		32 814							–	32 814	34 455	36 177
Medical Aid Contributions		17 427							–	17 427	18 298	19 213
Overtime		28 138							–	28 138	29 545	31 022
Performance Bonus		–							–	–	–	–
Motor Vehicle Allowance		11 115							–	11 115	11 671	12 254
Cellphone Allowance		1 479							–	1 479	1 553	1 630
Housing Allowances		2 585							–	2 585	2 714	2 850
Other benefits and allowances		32 394							–	32 394	34 014	35 714
Payments in lieu of leave		4 525							–	4 525	4 751	4 989
Long service awards		1 718							–	1 718	1 804	1 894
Post-retirement benefit obligations	4	–							–	–	–	–
sub-total		383 968	–	–	–	–	–	–	–	383 968	403 166	423 324
Less: Employees costs capitalised to PPE									–	–		
Total Employee related costs	1	383 968	–	–	–	–	–	–	–	383 968	403 166	423 324
Contributions recognised - capital												
List contributions by contract									–	–		

									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		44 205							-	44 205	46 416	48 737
Lease amortisation									-	-	-	-
Capital asset impairment		6 144							-	6 144	6 451	6 774
Depreciation resulting from revaluation of PPE									-	-		
Total Depreciation & asset impairment	1	50 349	-	-	-	-	-	-	-	50 349	52 867	55 510
Bulk purchases												
Electricity Bulk Purchases									-	-		
Water Bulk Purchases		130 625						(30 780)	(30 780)	99 845	104 837	110 079
Total bulk purchases	1	130 625	-	-	-	-	-	(30 780)	(30 780)	99 845	104 837	110 079
Transfers and grants												
Cash transfers and grants									-	-		
Non-cash transfers and grants									-	-		
Total transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Contracted services												
Security Services		28 510						(880)	(880)	27 630	29 012	30 462
Cleaning & Hygiene Services		2 320							-	2 320	2 436	2 558
Cash Banking									-	-		
Alarm Monitoring									-	-		
Agency services									-	-		
Other contracted services		149 942						(3 670)	(3 670)	146 272	153 586	161 265
Consulting Fees									-	-		
ERP Support Services									-	-		
Consuting Chemist									-	-		
Internal Audit cosourced									-	-		
Pest Control									-	-		
blockages contractors									-	-		
VTS Contractors									-	-		
Accounting and Banking Services		1 173							-	1 173	1 232	1 293
Revenue Management Services		5 837							-	5 837	6 129	6 436
Water Engineering Services		8 350							-	8 350	8 768	9 206
Information Communication Technology		5 480							-	5 480	5 754	6 042
Asset Management & Planning Tools & Municipal Insurance Servi		4 200							-	4 200	4 410	4 631
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
sub-total	1	205 812	-	-	-	-	-	(4 550)	(4 550)	201 262	211 325	221 892
Allocations to organs of state:												
Electricity									-	-		
Water									-	-		
Sanitation									-	-		
Other									-	-		
Total contracted services??		205 812	-	-	-	-	-	(4 550)	(4 550)	201 262	211 325	221 892
Other Expenditure By Type												
Collection costs									-	-		
Contributions to 'other' provisions									-	-		
Consultant fees									-	-		
Audit fees		5 408							-	5 408	5 678	5 962
General expenses	3.5	231 791						(37 391)	(37 391)	194 400	204 120	214 326
Specialised Audit		650							-	650	683	717
Repairs and Maintenance									-	-	-	-
Bank charges		915							-	915	961	1 009
Electricity		73 774						(2 000)	(2 000)	71 774	75 362	79 131
Salga Subscription		4 500							-	4 500	4 725	4 961
Printing and Stationery		1 483							-	1 483	1 557	1 635
Postage & Currier		1 995							-	1 995	2 095	2 199
Fuel & Oil		28 000						(2 000)	(2 000)	26 000	27 300	28 665
Transport Costs & Meter Audit									-	-	-	-
Materials & Mobile Chemicals									-	-	-	-
Workmans Compensation		2 500							-	2 500	2 625	2 756
Property Transfer		1 000							-	1 000	1 050	1 103
Property Rates		1 200							-	1 200	1 260	1 323
Vehicle Registration Licencing		1 500							-	1 500	1 575	1 654
Subscriptions & Membership		51						(15)	(15)	36	38	40
PMS		80						(50)	(50)	30	32	33
Labour Relations		50							-	50	53	55
Flags and Sinage		600						(200)	(200)	400	420	441

Political Parties Coucus		500							–	500	525	551
Training and work study		3 000						(500)	(500)	2 500	2 625	2 756
Rent Offices & Public participation									–	–	–	–
Rent Office Equipment									–	–	–	–
Meeting and logistics		50						(50)	(50)	–	–	–
Events, Sport & Recreation									–	–	–	–
Accommodation,seminars&travel		1 107						(600)	(600)	507	532	559
Advertising		1 590						(250)	(250)	1 340	1 407	1 477
Telephone		4 000						(305)	(305)	3 695	3 880	4 074
Garden Services									–	–	–	–
Computer Licenses		6 500							–	6 500	6 825	7 166
Legal Fees		2 900							–	2 900	3 045	3 197
Insurance									–	–	–	–
Computer Licenses									–	–	–	–
Vehicle Tracking		1 500							–	1 500	1 575	1 654
Water Researc Fund									–	–	–	–
Postage & Occupational Health									–	–	–	–
									–	–	–	–
									–	–	–	–
Total Other Expenditure	1	**376 642**	–	–	–	–	–	**(43 361)**	**(43 361)**	**333 282**	**349 946**	**367 443**
by Expenditure Item	14											
Employee related costs									–	–		
Other materials									–	–		
Contracted Services									–	–		
Other Expenditure		88 769						(5 000)	(5 000)	83 769	87 957	92 355
Total Repairs and Maintenance Expenditure	15	**88 769**	–	–	–	–	–	**(5 000)**	**(5 000)**	**83 769**	**87 957**	**92 355**

References

1. Must reconcile with relevant line on the 'Financial Performance' budget

2. Must reconcile to supporting documentation on staff salaries

3. Insert other categories where revenue or expenditure is of a material nature

4. Expenditure to meet any unfunded obligations

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

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

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

8. Increases of funds approved under section 31 MFMA

9. Adjustments approved in accordance with section 29 MFMA

10. Adjustments to funding allocations from National or Provincial Government

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

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

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

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

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Call investment deposits												
Call deposits		4 286						70 677	70 677	74 963	78 711	82 647
Other current investments									–	–		
Total Call investment deposits	1	4 286	–	–	–	–	–	70 677	70 677	74 963	78 711	82 647
Consumer debtors												
Consumer debtors		531 530						66 171	66 171	597 701	627 586	658 965
Less: provision for debt impairment		290 087	–	–	–	–	–	120 379	120 379	410 466	520 833	636 719
Total Consumer debtors	1	241 443	–	–	–	–	–	(54 208)	(54 208)	187 235	106 753	22 247
Debt impairment provision												
Balance at the beginning of the year		305 355							–	305 355	410 466	520 833
Contributions to the provision		13 546						120 379	120 379	133 926	140 622	147 653
Bad debts written off		(28 814)							–	(28 814)	(30 255)	(31 767)
Balance at end of year		290 087	–	–	–	–	–	120 379	120 379	410 466	520 833	636 719
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		9 243 242						544 308	544 308	9 787 549	10 276 927	10 790 773
Leases recognised as PPE	2								–	–	–	–
Less: Accumulated depreciation		5 093 720							–	5 093 720	5 348 406	5 615 826
Total Property, plant & equipment	1	4 149 521	–	–	–	–	–	544 308	544 308	4 693 829	4 928 520	5 174 946
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)									–	–	–	–
Current portion of long-term liabilities		20 511							–	20 511	21 537	22 614
Total Current liabilities - Borrowing		20 511	–	–	–	–	–	–	–	20 511	21 537	22 614
Trade and other payables												
Trade Payables	12	118 638						308 587	308 587	427 225	448 586	471 015
Other creditors		109						238 189	238 189	238 298	160 369	78 544
Unspent conditional grants and receipts		2 264						22 697	22 697	24 962	26 210	27 520
VAT		19 190							–	19 190	20 149	21 157
Total Trade and other payables	1	140 200	–	–	–	–	–	569 474	569 474	709 674	655 314	598 236
Non current liabilities - Borrowing												
Borrowing	3	52						36 586	36 586	36 638	38 469	40 393
Finance leases (including PPP asset element)									–	–	–	–
Total Non current liabilities - Borrowing		52	–	–	–	–	–	36 586	36 586	36 638	38 469	40 393
Provisions - non current												
Retirement benefits		21 867							–	21 867	22 961	24 109
List other major items									–	–	–	–
Refuse landfill site rehabilitation									–	–	–	–
Other		32							–	32	34	36
Total Provisions - non current		21 900	–	–	–	–	–	–	–	21 900	22 995	24 144
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		3 944 645							–	3 944 645	4 141 877	4 348 971
Appropriations to Reserves									–	–		
Transfers from Reserves									–	–		
Depreciation offsets									–	–		
Other adjustments		320 718						55 122	55 122	375 839	394 631	414 363
Accumulated Surplus/(Deficit)	1	4 265 363	–	–	–	–	–	55 122	55 122	4 320 484	4 536 508	4 763 334
Reserves												
Housing Development Fund									–	–		
Capital replacement									–	–		
Self-insurance									–	–		
Other reserves *(list)*									–	–		
Revaluation									–	–		
Total Reserves	2	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	4 265 363	–	–	–	–	–	55 122	55 122	4 320 484	4 536 508	4 763 334
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services									–	–		
2010 World Cup									–	–		
									–	–		

References

1. Must reconcile with 'Financial Position' budget

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

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

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

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

6. Increases of funds approved under section 31 MFMA

7. Adjustments approved in accordance with section 29 MFMA

8. Adjustments to funding allocations from National or Provincial Government

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

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

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

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

Description	Unit of measurement	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Executive & Council												
IDP & OPMS		42										
Corrier & delivery services		2	–						2	2	3	5
Insert measure/s description									–	–	–	–
Printing & publications		40	–					–	40	40	60	90
Insert measure/s description									–	–	–	–
Intergrated Development Plan		6	–						–	6	9	14
Insert measure/s description											–	–
									–	6	9	14
Adverts, Publicity and marketing		6									–	–
Intergrated Development Plan											–	–
Insert measure/s description											–	–
									–	–	–	–
Hire Charges		35							–	35	53	79
Insert measure/s description									–	–	–	–
											–	–
Printing and Publications		52							–	52	78	117
Insert measure/s description											–	–
									–	–	–	–
Spatial Development Framework		269								269	404	605
Consultants and professional services		269								269	404	605
Hire and charges		10								10	15	23
Insert measure/s description									–	–	–	–
											–	–
Travel & subsistance		15							–	15	23	34
Insert measure/s description											–	–
									–	–	–	–
Advert, publicity and marketing		6								6	9	14
Insert measure/s description									–	–	–	–
											–	–
Intergrated Development Plan											–	–
Advert publicity and marketing		6							–	6	9	14
Insert measure/s description											–	–
									–	–	–	–
Courier and delivery services		1								1	2	2
Insert measure/s description									–	–	–	–
											–	–
Sub-function 3 - (name)											–	–
Insert measure/s description											–	–
									–	–	–	–
Organisational Management System											–	–
Advert, publicity and Marketing		8							8	16	24	36
Sub-function 1 - (name)											–	–
Insert measure/s description												
									–	–	–	–
Sub-function 2 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 3 - (name)									–	–	–	–
Insert measure/s description												
Function 2 - (name)									–	–	–	–
Sub-function 1 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 2 - (name)									–	–	–	–
Insert measure/s description												
									–	–	–	–
Sub-function 3 - (name)												
Insert measure/s description									–	–	–	–
And so on for the rest of the Votes									–	–	–	–

References

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

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

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

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

5. Total Adjusted Budget targets H = (A or A1/2 etc) + G

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

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

Description of financial indicator	Basis of calculation	2016/17 Audited Outcome	2017/18 Audited Outcome	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Budget Year 2019/20 Prior Adjusted	Budget Year 2019/20 Adjusted Budget	Budget Year +1 2020/21 Adjusted Budget	Budget Year +2 2021/22 Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating	0.1%	0.1%	0.0%	0.0%		0.0%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.0%	2.9%	2.8%	2.2%	0.0%	2.3%	1.7%	1.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	8.4%	9.3%	10.4%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	38.2%	29.9%	38.9%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	38.2%	29.9%	38.9%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	132.0%	85.4%	59.6%	165.3%	0.0%	52.3%	46.5%	39.5%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	132.0%	85.4%	59.6%	165.3%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.0	0.0	0.1	0.1	0.1
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	87.0%	90.0%	80.0%	80.0%		76.0%	79.8%	83.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		87.0%	90.0%	80.0%	80.0%		76.0%	79.8%	83.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	99.9%	104.8%	121.9%	27.2%	0.0%	25.9%	20.2%	13.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	45.0%	25.0%	12.0%	15.0%		25.0%	26.3%	27.6%
Creditors to Cash and Investments		96.4%	424.9%	781.3%	211.1%	0.0%	569.9%	471.0%	386.1%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)	29 588	30 497	23 776	27 954		27 954	29 351	30 819
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0					
Employee costs	Employee costs/(Total Revenue - capital revenue)	44.4%	48.2%	51.5%	30.1%	0.0%	30.2%	31.9%	31.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	1.1%	1.2%	1.2%					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	10.5%	10.5%	16.3%	7.0%	0.0%	6.6%	7.0%	6.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	1.4%	1.5%	1.5%	4.1%	0.0%	4.1%	4.3%	4.3%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	221.7%	185.2%	162.3%	3577.3%	0.0%	3577.3%	4821.8%	5062.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	1.2%	0.8%	0.6%	18.9%	0.0%	14.7%	8.4%	1.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	30.1%	6.6%	8.7%	0.0	0.0	0.0	0.0	0.0

References

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

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

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2016/17	2017/18	2018/19	Budget Year 2019/20	2019/20 Medium
						Outcome	Outcome	Outcome	Original Budget	Outcome
Demographics										
Population						722	722	722	722	722
Females aged 5 - 14						241	241	241	241	241
Males aged 5 - 14						127	127	127	127	127
Females aged 15 - 34						227	227	227	227	227
Males aged 15 - 34						205	205	205	205	205
Unemployment						25	25	25	25	25
Monthly Household income (no. of households)	1, 12									
None						25 750	25 750	25 750	25 750	25 750
R1 - R1 600						18 449	18 449	18 449	18 449	18 449
R1 601 - R3 200						38 547	38 547	38 547	38 547	38 547
R3 201 - R6 400						21 760	21 760	21 760	21 760	21 760
R6 401 - R12 800						10 995	10 995	10 995	10 995	10 995
R12 801 - R25 600						4 958	4 958	4 958	4 958	4 958
R25 601 - R51 200						1 811	1 811	1 811	1 811	1 811
R52 201 - R102 400						532	532	532	532	532
R102 401 - R204 800						156	156	156	156	156
R204 801 - R409 600						74	74	74	74	74
R409 601 - R819 200						186	186	186	186	186
> R819 200						55	55	55	55	55
Poverty profiles (no. of households)										
< R2 060 per household per month	13									
Insert description	2									
Household/demographics (000)										
Number of people in municipal area						710	710	710	710	710
Number of poor people in municipal area						168	168	168	168	168
Number of households in municipal area						152	152	152	152	152
Number of poor households in municipal area						114	114	114	114	114
Definition of poor household (R per month)						2 020	2 020	2 020	2 020	2 020
Housing statistics	3									
Formal						102 651	102 651	102 651	102 651	102 651
Informal						70 355	70 355	70 355	70 355	70 355
Total number of households			-	-	-	173 006	173 006	173 006	173 006	173 006
Dwellings provided by municipality	4									
Dwellings provided by province/s										
Dwellings provided by private sector	5									
Total new housing dwellings			-	-	-	-	-	-	-	-
Economic	6									
Inflation/inflation outlook (CPIX)						5.2%	4.5%	4.5%	4.5%	4.5%
Interest rate - borrowing						10.5%	4.5%	4.5%	4.5%	4.5%
Interest rate - investment						7.7%	4.5%	4.5%	4.5%	4.5%
Remuneration increases						6.8%	4.5%	4.5%	4.5%	4.5%
Consumption growth (electricity)							4.5%	4.5%	4.5%	4.5%
Consumption growth (water)						3.8%	4.5%	4.5%	4.5%	4.5%
Collection rates	7									
Property tax/service charges						87.0%	87.0%	87.0%	87.0%	87.0%
Rental of facilities & equipment						100.0%	100.0%	100.0%	100.0%	100.0%
Interest - external investments						100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						%	%	6.5%	6.5%	6.5%
Revenue from agency services						%	%	%	%	%

Detail on the provision of municipal services for B10

Total municipal services	Ref.		2016/17	2017/18	2018/19	Budget Year 2019/20			2019/20 Medium
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20
		Household service targets (000)							
		Water:							
		Piped water inside dwelling				37	37	37	37
		Piped water inside yard (but not in dwelling)				22	22	22	22
	8	Using public tap (at least min.service level)				94	94	94	94
	10	Other water supply (at least min.service level)				1	1	1	1
		Minimum Service Level and Above sub-total	-	-	-	154	154	154	154
	9	Using public tap (< min.service level)				-	-	-	-
	10	Other water supply (< min.service level)				20	20	20	20
		No water supply				1	1	1	1
		Below Minimum Service Level sub-total	-	-	-	21	21	21	21
		Total number of households	-	-	-	175	175	175	175
		Sanitation/sewerage:							
		Flush toilet (connected to sewerage)				36	36	36	36
		Flush toilet (with septic tank)				6	6	6	6
		Chemical toilet				15	15	15	15
		Pit toilet (ventilated)				92	92	92	92
		Other toilet provisions (> min.service level)				13	13	13	13
		Minimum Service Level and Above sub-total	-	-	-	162	162	162	162
		Bucket toilet				6	6	6	6
		Other toilet provisions (< min.service level)				-	-	-	-
		No toilet provisions				8	8	8	8
		Below Minimum Service Level sub-total	-	-	-	14	14	14	14
		Total number of households	-	-	-	176	176	176	176
		Energy:							
		Electricity (at least min.service level)							
		Electricity - prepaid (min.service level)							
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
		Electricity (< min.service level)							
		Electricity - prepaid (< min. service level)							
		Other energy sources							
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-
		Refuse:							
		Removed at least once a week							
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
		Removed less frequently than once a week							
		Using communal refuse dump							
		Using own refuse dump							

	Ref	Description	2016/17 Outcome	2017/18 Outcome	2018/19 Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20
		Other rubbish disposal							
		No rubbish disposal							
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–

Municipal in-house services	Ref.		2016/17	2017/18	2018/19	Budget Year 2019/20			2019/20 Medium
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20
		Household service targets (000)							
		Water:							
		Piped water inside dwelling				37	37	37	37
		Piped water inside yard (but not in dwelling)				22	22	22	22
	8	Using public tap (at least min.service level)				94	94	94	94
	10	Other water supply (at least min.service level)				1	1	1	1
		Minimum Service Level and Above sub-total	–	–	–	154	154	154	154
	9	Using public tap (< min.service level)				–	–	–	–
	10	Other water supply (< min.service level)				20	20	20	20
		No water supply				1	1	1	1
		Below Minimum Service Level sub-total	–	–	–	21	21	21	21
		Total number of households	–	–	–	175	175	175	175
		Sanitation/sewerage:							
		Flush toilet (connected to sewerage)				36	36	36	36
		Flush toilet (with septic tank)				6	6	6	6
		Chemical toilet				15	15	15	15
		Pit toilet (ventilated)				92	92	92	92
		Other toilet provisions (> min.service level)				13	13	13	13
		Minimum Service Level and Above sub-total	–	–	–	162	162	162	162
		Bucket toilet				6	6	6	6
		Other toilet provisions (< min.service level)				–	–	–	–
		No toilet provisions				8	8	8	8
		Below Minimum Service Level sub-total	–	–	–	14	14	14	14
		Total number of households	–	–	–	176	176	176	176
		Energy:							
		Electricity (at least min.service level)							
		Electricity - prepaid (min.service level)							
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–
		Electricity (< min.service level)							
		Electricity - prepaid (< min. service level)							
		Other energy sources							
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–
		Refuse:							
		Removed at least once a week							
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–
		Removed less frequently than once a week							
		Using communal refuse dump							
		Using own refuse dump							
		Other rubbish disposal							
		No rubbish disposal							
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–

Municipal entity services	Ref.		2016/17	2017/18	2018/19	Budget Year 2019/20			2019/20 Medium
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20
		Household service targets (000)							
Name of municipal entity		***Water:***							
		Piped water inside dwelling							
		Piped water inside yard (but not in dwelling)							
	8	Using public tap (at least min.service level)							
	10	Other water supply (at least min.service level)							
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)							
	10	Other water supply (< min.service level)							
		No water supply							
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–
Name of municipal entity		***Sanitation/sewerage:***							
		Flush toilet (connected to sewerage)							
		Flush toilet (with septic tank)							
		Chemical toilet							
		Pit toilet (ventilated)							
		Other toilet provisions (> min.service level)							
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–
		Bucket toilet							
		Other toilet provisions (< min.service level)							
		No toilet provisions							
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–
Name of municipal entity		***Energy:***							
		Electricity (at least min.service level)							
		Electricity - prepaid (min.service level)							
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–
		Electricity (< min.service level)							
		Electricity - prepaid (< min. service level)							
		Other energy sources							
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–
Name of municipal entity		***Refuse:***							
		Removed at least once a week							
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–
		Removed less frequently than once a week							
		Using communal refuse dump							
		Using own refuse dump							
		Other rubbish disposal							
		No rubbish disposal							
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–

Services provided by 'external mechanisms'	Ref.		2016/17	2017/18	2018/19	Budget Year 2019/20			2019/20 Medium
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20
Names of service providers		**Household service targets (000)**							
		Water:							
		Piped water inside dwelling							
		Piped water inside yard (but not in dwelling)							

	Ref								
	8	Using public tap (at least min.service level)							
	10	Other water supply (at least min service level)							
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
	9	Using public tap (< min service level)							
	10	Other water supply (< min.service level)							
		No water supply							
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-
Names of service providers		***Sanitation/sewerage:***							
		Flush toilet (connected to sewerage)							
		Flush toilet (with septic tank)							
		Chemical toilet							
		Pit toilet (ventilated)							
		Other toilet provisions (> min.service level)							
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
		Bucket toilet							
		Other toilet provisions (< min service level)							
		No toilet provisions							
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-
Names of service providers		***Energy:***							
		Electricity (at least min service level)							
		Electricity - prepaid (min.service level)							
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
		Electricity (< min.service level)							
		Electricity - prepaid (< min. service level)							
		Other energy sources							
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-
Names of service providers		***Refuse:***							
		Removed at least once a week							
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
		Removed less frequently than once a week							
		Using communal refuse dump							
		Using own refuse dump							
		Other rubbish disposal							
		No rubbish disposal							
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-

Detail of Free Basic Services (FBS) provided			Budget Year 2019/20						
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.
Electricity	Ref.	***Location of households for each type of FBS***							
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month R '000)**							
		Number of HH receiving this type of FBS							
		Informal settlements (R '000)							
		Number of HH receiving this type of FBS							
		Informal settlements targeted for upgrading (R '000)							
		Number of HH receiving this type of FBS							
		Living in informal backyard rental agreement (R '000)							
		Number of HH receiving this type of FBS							
		Other (R '000)							
		Number of HH receiving this type of FBS							
		Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-
Water	Ref.	***Location of households for each type of FBS***							
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month R '000)**	155 291 957						
		Number of HH receiving this type of FBS							
		Informal settlements (R '000)							
		Number of HH receiving this type of FBS							
		Informal settlements targeted for upgrading (R '000)							
		Number of HH receiving this type of FBS							
		Living in informal backyard rental agreement (R '000)							
		Number of HH receiving this type of FBS							
		Other (R '000)							
		Number of HH receiving this type of FBS							
		Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-
Sanitation	Ref.	***Location of households for each type of FBS***							
List type of FBS service		**Formal settlements - (free sanitation service to indigent households R '000)**							
		Number of HH receiving this type of FBS							
		Informal settlements (R '000)							
		Number of HH receiving this type of FBS							
		Informal settlements targeted for upgrading (R '000)							
		Number of HH receiving this type of FBS							
		Living in informal backyard rental agreement (R '000)							
		Number of HH receiving this type of FBS							
		Other (R '000)							
		Number of HH receiving this type of FBS							
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-
Refuse Removal	Ref.	***Location of households for each type of FBS***							
List type of FBS service		**Formal settlements - (removed once a week to indigent households R '000)**							
		Number of HH receiving this type of FBS							
		Informal settlements (R '000)							
		Number of HH receiving this type of FBS							
		Informal settlements targeted for upgrading (R '000)							
		Number of HH receiving this type of FBS							
		Living in informal backyard rental agreement (R '000)							
		Number of HH receiving this type of FBS							
		Other (R '000)							
		Number of HH receiving this type of FBS							
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.

2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services

3. Include total of all housing units within the municipality

4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province

5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality

6. Insert actual or estimated % increases assumed as a basis for budget calculations

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

Description	Ref	MFMA section	2016/17	2017/18	2018/19	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2020/21	Budget Year +2 2021/22
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	180 504	41 801	54 874	56 195	–	74 963	95 244	122 007
Cash + investments at the yr end less applications - R'000	2	18(1)b	190 679	4 190 804	(236 450)	82 277	–	(355 267)	(356 590)	(357 979)
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0	0	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	323 724	176 730	126 456	320 718	–	392 203	410 446	454 709
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	0.005	0.5%	0.5%	0.0%	0.0%	0.0%	-1.0%	-1.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	60.3%	0.0%	81.7%	81.7%	81.7%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	11.5%	1.4%	7.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	8	18(1)c;19	75.0%	79.0%	65.0%	123.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	15.0%	23.5%	12.2%	18.0%		18.0%	-22.3%	-30.1%
Long term receivables % change - incr(decr)	12	18(1)a	15.0%	23.5%	12.2%	18.0%		18.0%	5.0%	5.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	1.5%	0.5%	0.5%	2.0%	0.0%	1.9%	1.9%	1.9%
Asset renewal % of capital budget	14	20(1)(vi)	0.0%	0.0%	0.0%	45.2%	0.0%	50.9%	50.9%	50.9%

References

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

2. Deduct applications (defined) from cash balances

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

4. Indicative of funded operational requirements

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

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

7. Realistic average increase in doubtful debt provision

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

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

10. Substantiation of National/Province allocations included in budget

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

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

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

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

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

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 7	Multi-year capital 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		472 053	-	-	-	-	-	472 053	506 049	549 082
Local Government Equitable Share		381 008					-	381 008	412 311	447 694
RSC Levy Replacement	3	81 836					-	81 836	88 955	96 440
Finance Management		1 865					-	1 865	1 800	1 800
EPWP Incentive		4 523					-	4 523		
Rural Roads Asset Management Systems Grant		2 821					-	2 821	2 983	3 148
Disaster Recovery Grant							-	-		
Other transfers and grants [insert description]							-	-		
Provincial Government:		550	-	-	-	-	-	550	1 544	550
Spatial Development Framework Support							-	-		
Development Planning Shared Services		550					-	550	500	550
Umzumbe Trails	4						-	-		
District Growth and Development Summit Grant							-	-	1 044	
GIS Functionality Grant										
Legal Services Grant	5						-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Total Operating Transfers and Grants	6	472 603	-	-	-	-	-	472 603	507 593	549 632
Capital Transfers and Grants										
National Government:		291 038	-	-	-	-	-	291 038	315 284	338 130
Municipal Infrastructure Grant (MIG)		241 038					-	241 038	255 284	275 780
Water Services Infrastructure Grant		50 000					-	50 000	60 000	62 350
							-	-		
							-	-		
							-	-		
Other capital transfers [insert description]							-	-		
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]							-	-		
							-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Total Capital Transfers and Grants	6	291 038	-	-	-	-	-	291 038	315 284	338 1
TOTAL RECEIPTS OF TRANSFERS & GRANTS		763 641	-	-	-	-	-	763 641	822 877	887 7

References

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

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

3. Replacement of RSC levies

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

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

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

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

8. Increases of funds approved under section 31 MFMA

9. Adjustments to funding allocations from National or Provincial Government

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

11. E = B + C + D

12. Adjusted Budget F = (A or A1/2 etc) + E

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

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		487 053	–	–	20 237	–	20 237	507 290	506 049	549 082
Local Government Equitable Share		381 008 000					–	381 008	412 311	447 694
RSC Levy Replacement		81 836 000					–	81 836	88 955	96 440
Finance Management		1 865 000					–	1 865	1 800	1 800
EPWP Incentive		4 523 000					–	4 523		
Rural Roads Asset Management Systems Grant		2 821 000					–	2 821	2 983	3 148
Municipal Infrastructure Grant OPEX		15 000					–	15 000		
Disaster Recovery Grant					20 237		20 237	20 237		
Other transfers and grants [insert description]							–	–		
Provincial Government:		550	–	–	1 117	–	1 117	1 667	1 594	500
Spatial Development Framework Support							–	–		
Development Planning Shared Services		550					–	550	550	500
Umzumbe Trails							–	–		
District Growth and Development Summit Grant					117		117	117		
GIS Functionality Grant									1 044	
Legal Services Grant					1 000		1 000	1 000		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total operating expenditure of Transfers and Grants:		487 603	–	–	21 354	–	21 354	508 957	507 643	549 582
Capital expenditure of Transfers and Grants										
National Government:		276 038	–	–	–	–	–	276 038	315 284	338 130
Municipal Infrastructure Grant (MIG)		226 038					–	226 038	255 284	275 780
Water Services Infrastructure Grant		50 000					–	50 000	60 000	62 350
							–	–		
							–	–		
							–	–		
Other capital transfers [insert description]							–	–		
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]							–	–		
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total capital expenditure of Transfers and Grants		276 038	–	–	–	–	–	276 038	315 284	338 130
Total capital expenditure of Transfers and Grants		763 641	–	–	21 354	–	21 354	784 995	822 927	887 712

References

1. *Transfers/Grant expenditure must be separately listed for each allocation received*
2. *Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.*
3. *Increases of funds approved under section 31 MFMA*
4. *Adjustments to funding allocations from National or Provincial Government*
5. *Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the*
6. *E = B + C + D*
7. *Adjusted Budget F = (A or A1/2 etc) + E*

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

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		472 053					–	472 053	506 049	549 082
Conditions met - transferred to revenue		472 053	–	–	–	–	–	472 053	506 049	549 082
Conditions still to be met - transferred to liabilities							–	–		
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Other grant providers:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Total operating transfers and grants revenue		472 053	–	–	–	–	–	472 053	506 049	549 082
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		291 038					–	291 038	315 284	338 130
Conditions met - transferred to revenue		291 038	–	–	–	–	–	291 038	315 284	338 130
Conditions still to be met - transferred to liabilities							–	–		
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		291 038	–	–	–	–	–	291 038	315 284	338 130
Total capital transfers and grants - CTBM		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		763 091	–	–	–	–	–	763 091	821 333	887 212
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	–	–	–

References

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

2. CTBM = conditions to be met

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

4. Increases of funds approved under section 31 MFMA

5. Adjustments to funding allocations from National or Provincial Government

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

6. E = B + C + D

7. Adjusted Budget F = (A or A1/2 etc) + E

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

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash transfers to other municipalities												
[insert description]	1								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to Entities/Other External Mechanisms												
South Coast Development Agency	2							5 381	5 381	5 381	5 650	5 933
Tourism Development								6 096	6 096	6 096	6 401	6 721
Tourism Marketing								7 246	7 246	7 246	7 608	7 988
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	18 723	18 723	18 723	19 660	20 643
Cash transfers to other Organs of State												
[insert description]	3								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organisations												
[insert description]	4								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		–	–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS	5	–	–	–	–	–	–	18 723	18 723	18 723	19 660	20 643

Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Non-cash transfers to other municipalities												
South Coast Development Agency	1	5 381						(5 381)	(5 381)	–		
Tourism Development		6 096						(6 096)	(6 096)	–		
Tourism Marketing		7 246						(7 246)	(7 246)	–		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		18 723	–	–	–	–	–	(18 723)	(18 723)	–	–	–
Non-cash transfers to Entities/Other External Mechanisms												
[insert description]	2								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to other Organs of State												

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

Summary of remuneration	Ref	Budget Year 2019/20									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
			5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		5 340							–	5 340	0.0%
Pension and UIF Contributions		282							–	282	0.0%
Medical Aid Contributions		238							–	238	0.0%
Motor Vehicle Allowance		3 005							–	3 005	0.0%
Cellphone Allowance		1 074							–	1 074	
Housing Allowances		2 404							–	2 404	
Other benefits and allowances		46							–	46	
Sub Total - Councillors		12 389	–			–		–	–	12 389	0.0%
% increase			(0)							–	
Senior Managers of the Municipality											
Basic Salaries and Wages		4 736							–	4 736	0.0%
Pension and UIF Contributions		730							–	730	0.0%
Medical Aid Contributions		232							–	232	0.0%
Overtime									–	–	
Performance Bonus		401							–	401	
Motor Vehicle Allowance		1 779							–	1 779	0.0%
Cellphone Allowance		82							–	82	0.0%
Housing Allowances		199							–	199	
Other benefits and allowances		51							–	51	
Payments in lieu of leave		100							–	100	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Senior Managers of Municipality		8 311	–	–		–		–	–	8 311	0.0%
% increase			(0)							–	
Other Municipal Staff											
Basic Salaries and Wages		228 908							–	228 908	0.0%
Pension and UIF Contributions		32 814							–	32 814	0.0%
Medical Aid Contributions		17 427							–	17 427	0.0%
Overtime		28 138							–	28 138	0.0%
Performance Bonus		–							–	–	
Motor Vehicle Allowance		11 115							–	11 115	0.0%
Cellphone Allowance		1 397							–	1 397	0.0%
Housing Allowances		2 585							–	2 585	
Other benefits and allowances		32 394							–	32 394	
Payments in lieu of leave		4 525							–	4 525	0.0%
Long service awards		1 718							–	1 718	0.0%
Post-retirement benefit obligations	5	–							–	–	
Sub Total - Other Municipal Staff		361 021	–	–	–	–	–	–	–	361 021	0.0%
% increase											
Total Parent Municipality		381 720	–	–	–	–	–	–	–	381 720	0.0%
Board Members of Entities											
Basic Salaries and Wages		767							–	767	0.0%
Pension and UIF Contributions		–							–	–	
Medical Aid Contributions		–							–	–	
Overtime		–							–	–	
Performance Bonus		–							–	–	
Motor Vehicle Allowance		–							–	–	
Cellphone Allowance		–							–	–	
Housing Allowances		–							–	–	
Other benefits and allowances		–							–	–	
Board Fees		935							–	935	0.0%
Payments in lieu of leave		–							–	–	
Long service awards		–							–	–	
Post-retirement benefit obligations	5	–							–	–	
Sub Total - Board Members of Entities		1 702	–	–	–	–	–	–	–	1 702	0.0%
% increase											
Senior Managers of Entities											
Basic Salaries and Wages		8 109							–	8 109	0.0%
Pension and UIF Contributions		276							–	276	0.0%
Medical Aid Contributions		–							–	–	
Overtime		–							–	–	
Performance Bonus		507							–	507	
Motor Vehicle Allowance		–							–	–	
Cellphone Allowance		–							–	–	
Housing Allowances		–							–	–	
Other benefits and allowances		84							–	84	

Payments in lieu of leave		–							–	–	
Long service awards		–							–	–	
Post-retirement benefit obligations	5	–							–	–	
Sub Total - Senior Managers of Entities		8 976	–	–	–	–	–	–	–	8 976	0.0%
% increase											
Other Staff of Entities											
Basic Salaries and Wages		4 472							–	4 472	0.0%
Pension and UIF Contributions		280							–	280	0.0%
Medical Aid Contributions		335							–	335	0.0%
Overtime		219							–	219	0.0%
Performance Bonus		276							–	276	
Motor Vehicle Allowance		–							–	–	
Cellphone Allowance		43							–	43	0.0%
Housing Allowances		14							–	14	
Other benefits and allowances		21							–	21	
Payments in lieu of leave		–							–	–	
Long service awards		–							–	–	
Post-retirement benefit obligations	5	–							–	–	
Sub Total - Other Staff of Entities		5 660	–	–	–	–	–	–	–	5 660	0.0%
% increase											
Total Municipal Entities		16 338	–	–	–	–	–	–	–	16 338	0.0%
TOTAL SALARY, ALLOWANCES & BENEFITS		398 059	–	–	–	–	–	–	–	398 059	0.0%
% increase											
TOTAL MANAGERS AND STAFF		383 968	–	–	–	–	–	–	–	383 968	0.0%

References

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

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

3. s57 of the Systems Act

4. Must agree to the sub-total appearing on Table C1 (Employee costs)

5. Includes pension payments and employer contributions to medical aid

Column Definitions:

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

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

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

7. Increases of funds approved under section 31 MFMA

8. Adjustments approved in accordance with section 29 MFMA

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

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

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

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

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

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - EXECUTIVE & COUNCIL		7 582	463	–	255	–	–	–	2 080	377	377	377	1 013	5 073	5 327	5 593
Vote 2 - FINANCE & ADMINISTRATION			4 942	5 890	3 133	371	156	763					7 540	198 120	208 027	218 428
Vote 3 -COMMUNITY AND SOCIAL SERVICES			–	–	–	14	10	–		4 587		2 428	1 137	8 193	8 602	9 032
Vote 4 - PUBLIC PROTECTION			–	–				5 785		2 475	–	–	33 196	–	–	–
Vote 5 - ECONOMIC AND ENVIRONMENTAL SERVICES			1 285	10		2 585				–	–	–	3 079	79 165	83 123	87 279
Vote 6 - ENVIRONMENTAL PROTECTION			–	–	50 633	53 822	116 746	50 016	52 058	145 033	52 067	56 814	57 094	19 623	20 604	21 634
Vote7 - WATER MANAGEMENT		214 673	24 408	21 750	13 683	12 649	13 262	12 370	13 002	11 694	12 034	11 259	10 766	1 050 314	1 102 829	1 157 971
Vote 8 - WASTE WATER MANAGEMENT		9 528	8 692	8 207									119 935	146 362	153 680	161 364
Vote 9 - SPORTS & RECREATION													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Revenue by Vote		231 783	39 790	35 856	67 704	69 440	130 174	68 934	67 141	164 167	64 478	70 877	233 760	1 506 849	1 582 192	1 661 301
Expenditure by Vote																
Vote 1 - EXECUTIVE & COUNCIL		4 608	7 052	4 930	6 154	6 897	5 954	4 883	4 860	6 321	6 321	6 321	1 462	66 536	69 863	73 356
Vote 2 - FINANCE & ADMINISTRATION		23 578	28 200	17 493	23 850	15 973	15 269	17 597	24 551	23 171	23 171	23 171	16 114	276 706	298 522	313 449
Vote 3 -COMMUNITY AND SOCIAL SERVICES		1 095	97	97						–	–	–	1 051	16 092	8 915	9 360
Vote 4 - PUBLIC PROTECTION		–	–	400									58 683	1 350	1 418	1 488
Vote 5 - ECONOMIC AND ENVIRONMENTAL SE		15	–	–				2 548					3 594	80 660	84 693	88 928
Vote 6 - ENVIRONMENTAL PROTECTION		2 586	2 925	2 012	58 395	58 911	56 243	45 234	68 278	69 161	51 611	61 611	49 025	18 009	18 910	19 855
Vote7 - WATER MANAGEMENT		48 265	–	2	15 231	5 423	10 110	7 444	3 296	7 942	9 419	14 259	12 621	568 955	597 403	627 273
Vote 8 - WASTE WATER MANAGEMENT		4 432	90 148	25 118									–	111 079	116 633	122 464
Vote 9 - SPORTS & RECREATION			7 098	3 435									–	–	–	–
Vote 10 - [NAME OF VOTE 10]					870					457			24	–	–	–
Vote 11 - [NAME OF VOTE 11]							144		290				118	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Expenditure by Vote		84 580	135 520	53 488	104 500	87 204	87 721	77 706	101 275	107 051	90 522	105 362	142 692	1 139 387	1 196 356	1 256 174
Surplus/ (Deficit)		147 203	(95 730)	(17 631)	(36 797)	(17 765)	42 453	(8 772)	(34 135)	57 116	(26 044)	(34 484)	91 068	367 462	385 836	405 127

References

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

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

Description - Standard classification	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		4 136	5 406	5 890	3 388	371	156	763	39 316	39 788	377	377	103 226	203 193	213 353	224 021
Executive and council			463		255	–	–		2 080	377	377	377	1 013	5 073	5 327	5 593
Finance and administration		4 136	4 942	5 890	3 133	371	156	763	37 236	39 411			5 365	198 120	208 027	218 428
Internal audit													–	–	–	–
Community and public safety		–	–	–	–	–	–	–	–	–	–	–	8 193	8 193	8 602	9 032
Community and social services													8 193	8 193	8 602	9 032
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		3 446	1 285	10	–	14	10	17	4 733	2 514	3 685	6 854	76 220	98 788	103 727	108 913
Planning and development		3 446	1 285	10		14	10		1 135	2 514	3 685	6 854	64 936	79 165	83 123	87 279
Road transport						–	–						–	–	–	–
Environmental protection						–	–	17	3 598				16 008	19 623	20 604	21 634
Trading services		224 201	34 332	29 957	35 576	12 852	275 056	32 232	198 269	50 722	27 134	9 214	267 133	1 196 675	1 256 509	1 319 335
Energy sources					–	–	–						–	–	–	–
Water management		214 673	25 640	21 750	27 134	9 214	267 054	23 736	102 951	50 722	27 134	9 214	405 813	1 050 314	1 102 829	1 157 971
Waste water management		9 528	8 692	8 207	8 442	3 638	8 002	8 496	95 318	–	–	–	63	146 362	153 680	161 364
Waste management					–	–	–			–			–	–	–	–
Other													–	–	–	–
Total Revenue - Functional		231 783	41 023	35 856	38 964	13 236	275 222	33 013	242 318	93 024	31 195	16 445	454 771	1 506 849	1 582 192	1 661 301
Expenditure - Functional																
Governance and administration		28 186	35 252	22 424	30 004	22 870	21 223	22 480	29 411	29 491	29 162	30 004	42 734	343 242	360 404	378 424
Executive and council		4 608	7 052	4 930	6 154	6 897	5 954	4 883	4 860	6 321	5 951	6 154	1 999	66 536	69 863	73 356
Finance and administration		23 578	28 200	17 493	23 850	15 973	15 269	17 597	24 551	23 171	23 211	23 850	41 699	278 211	290 021	304 522
Internal audit		–		–	–	–	–						495	495	520	546
Community and public safety		1 110	97	497	–	–	–	–	–	–	–	–	15 738	17 442	18 314	19 230
Community and social services		1 095	97	97									13 733	15 022	15 773	16 562
Sport and recreation													–	–	–	–
Public safety				400									950	1 350	1 418	1 488
Housing													–	–	–	–
Health		15											1 055	1 070	1 124	1 180
Economic and environmental services		2 588	2 925	2 014	2 279	2 268	5 930	3 333	13 667	4 716	4 716	4 716	49 517	98 689	103 603	108 783
Planning and development		2 586	2 925	2 012	2 279	2 268	5 820	3 330	10 371	3 104	3 104	3 104	41 311	80 660	84 693	88 928
Road transport		–		–	–	–	–			–	–	–	–	–	–	–
Environmental protection		2		2	–	–	110	4	3 296	1 611	1 611	1 611	11 116	18 009	18 910	19 855
Trading services		48 265	90 148	25 118	42 333	39 654	61 644	33 464	73 641	45 022	52 297	47 333	121 117	680 034	714 035	749 737
Energy sources				–	–	–	–						–	–	–	–
Water management		43 832	83 051	21 682	37 708	31 885	41 321	25 073	62 113	39 419	47 708	42 708	177 380	568 955	597 403	627 273
Waste water management		4 432	7 098	3 435	4 625	7 768	20 323	8 391	11 528	5 602	4 589	4 625	18 624	111 079	116 633	122 484
Waste management					–	–	–						–	–	–	–
Other													–	–	–	–
Total Expenditure - Functional		80 150	128 423	50 052	74 616	64 792	88 797	59 276	116 719	79 229	86 175	82 053	229 105	1 139 387	1 196 356	1 256 174
Surplus/ (Deficit) 1.		151 634	(87 400)	(14 196)	(35 652)	(51 556)	186 425	(26 265)	125 598	13 795	(54 979)	(65 608)	225 666	367 462	385 835	405 127

References

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

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

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Property rates													–	–	–	–
Service charges - electricity revenue													–	–	–	–
Service charges - water revenue		25 777	28 080	26 148	54 027	49 092	51 676	43 736	42 153	53 745	43 745	40 374	47 130	581 218	610 279	640 793
Service charges - sanitation revenue		9 528	8 692	8 207	12 442	9 638	10 002	9 496	14 259	12 064	11 064	1 306	22 563	133 237	139 899	146 894
Service charges - refuse										–	–	–	–	–	–	–
Rental of facilities and equipment		63	91	6	129				24	305			104	740	777	816
Interest earned - external investments		16						511	611	311	411	511	456	3 238	3 400	3 570
Interest earned - outstanding debtors		40	1 310	1 225	370		126			169	169	169	133	1 137	1 194	1 253
Dividends received										–	–	–	–	–	–	–
Fines, penalties and forfeits										–	–	–	8	8	8	8
Licences and permits					250					150	–	–	100	500	525	551
Agency services										–	–	–	–	–	–	–
Transfers and subsidies		196 197	514	3	387	93	145 302		2 484	140 634	40 634	40 634	2 216	547 890	507 593	549 632
Other revenue		161	159	267		152	115	242	421	–	–	–	600	1 778	1 867	1 96[illegible]
Gains on disposal of PPE										–	–	–	–	–	–	–
Total Revenue		231 783	38 845	35 856	67 605	58 976	207 222	53 985	59 952	207 378	96 023	82 995	73 309	1 269 745	1 265 540	1 345 [illegible]
Expenditure By Type																
Employee related costs		33 699	49 970	32 796	34 544	30 210	32 955	31 281	22 035	34 544	30 210	31 281	28 767	383 968	403 166	423 324
Remuneration of councillors		774	710	705	815	799	769	767	1 512	815	799	767	4 635	14 091	14 796	15 535
Debt impairment													–	–	–	–
Depreciation & asset impairment					2 476	3 587	4 523	6 841	2 166	4 572	2 488	4 688	5 934	50 349	52 867	55 510
Finance charges		134	2 045	1 685	154	31	101	257		154	31	257	431	1 857	1 950	2 047
Bulk purchases			32 816		12 839	11 378	11 656	11 587	10 258	8 839	8 378	8 568	10 032	99 845	104 837	110 079
Other materials		211	351		221	109	106			221	109		10 176	11 268	11 832	12 423
Contracted services		33 389	32 949	9 642	18 642	16 489	20 572	21 404	17 310	18 642	17 489	16 404	4 941	201 262	211 325	221 892
Grants and subsidies					–		4 681			–	4 681		4 681	18 723	19 660	20 643
Other expenditure		11 169	9 240	4 775	38 315	38 066	24 220	25 095	23 520	38 315	28 066	25 095	30 824	333 282	349 946	367 443
Loss on disposal of PPE		774	341	449									–	–	–	–
Total Expenditure		80 150	128 423	50 052	108 006	100 669	99 583	97 232	76 801	106 101	92 250	87 059	100 421	1 114 646	1 170 379	1 228 898
Surplus/(Deficit)		151 634	(89 578)	(14 196)	(40 400)	(41 693)	107 639	(43 247)	(16 850)	101 277	3 773	(4 064)	(27 111)	155 098	95 162	116 579
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			2 178										234 927	237 105	315 284	338 130
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)													–	–	–	–
Transfers and subsidies - capital (in-kind - all)													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		151 634	(87 400)	(14 196)	(40 400)	(41 693)	107 639	(43 247)	(16 850)	101 277	3 773	(4 064)	207 815	392 203	410 446	454 709

References

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

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

Monthly cash flows	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	###															
Property rates													-			
Service charges - electricity revenue													-			
Service charges - water revenue		29 938	33 606	40 248	35 784	39 724	38 006	42 551	40 577	33 086	31 767	33 323	76 557	475 167	498 926	523 872
Service charges - sanitation revenue		7 639	7 464	8 355	7 372	8 263	7 578	7 413	8 106	5 849	5 684	5 684	29 120	108 926	114 373	120 091
Service charges - refuse													-			
Rental of facilities and equipment		47	52	63	56	62	59	66	63	52	49	52	119	740	777	816
Interest earned - external investments		208	234	280	249	276	264	296	282	230	221	232	532	3 304	3 469	3 642
Interest earned - outstanding debtors		54	61	73	65	72	69	77	74	60	58	61	139	864	907	953
Dividends received													-			
Fines, penalties and forfeits													8	8	8	8
Licences and permits													500	500	525	551
Agency services													-			
Transfer receipts - operational		87 472		88 003			75 621			114 817	121 881		6 164	493 957	518 654	544 587
Other revenue		148	148	148	148	148	148	148	148	148	148	148	148	1 778	1 867	1 960
Cash Receipts by Source		125 506	41 565	137 169	43 674	48 545	121 746	50 552	49 250	154 241	160 009	39 699	113 288	1 085 243	1 139 505	1 196 481
Other Cash Flows by Source																
Transfers receipts - capital		90 935					100 051			45 023			55 029	291 038	305 590	320 869
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)													-			
Proceeds on disposal of PPE													-			
Short term loans													-			
Borrowing long term/refinancing													-			
Increase (decrease) in consumer deposits		170			194			218			244		(350)	475	499	524
Decrease (Increase) in non-current debtors		41	31	116	96	121	96	41	81	76	86	76	(526)	334	351	368
Decrease (increase) other non-current receivables													-			
Decrease (increase) in non-current investments													-			
Total Cash Receipts by Source		216 652	41 596	137 285	43 963	48 666	221 893	50 811	49 331	199 340	160 339	39 775	187 440	1 377 091	1 445 945	1 518 242
Cash Payments by Type																
Employee related costs		29 536	41 791	29 831	30 133	30 440	30 754	31 074	31 400	31 734	32 075	32 423	32 778	383 968	403 166	423 324
Remuneration of councillors		1 116	1 127	1 139	1 151	1 163	1 069	1 080	1 092	1 104	1 116	1 127	1 808	14 091	14 796	15 535
Finance charges				464			464			464			464	1 857	1 950	2 047
Bulk purchases - Electricity													-			
Bulk purchases - Water & Sewer		8 140	8 299		11 618	8 140	12 448		13 278	8 140	14 108		15 676	99 845	104 837	110 079
Other materials		1 409	1 409		1 409	1 409		1 409	1 409		1 409	1 409	-	11 268	11 832	12 423
Contracted services			5 936		8 311		8 905		9 498		10 092		158 520	201 262	211 325	221 892
Transfers and grants - other municipalities													-			
Transfers and grants - other			4 681			4 681			4 681			4 681	-	18 723	19 660	20 643
Other expenditure			74 754		74 754		74 754		64 006		64 006		10 748	363 022	381 174	400 232
Cash Payments by Type		40 200	137 996	31 435	127 375	45 832	128 393	33 563	125 364	41 442	122 804	39 639	219 996	1 094 037	1 148 739	1 206 176
Other Cash Flows/Payments by Type																
Capital assets		18 215	50 951		28 023	13 661	38 213		21 017	9 107	25 475		50 091	254 755	267 492	280 867
Repayment of borrowing				4 861			4 861			4 861		4 861	4 861	24 305	25 521	26 797
Other Cash Flows/Payments													-			
Total Cash Payments by Type		58 415	188 947	36 296	155 398	59 493	171 467	33 563	146 381	55 410	148 279	44 500	274 948	1 373 097	1 441 752	1 513 840
NET INCREASE/(DECREASE) IN CASH HELD		158 237	(147 351)	100 989	(111 435)	(10 827)	50 425	17 249	(97 050)	143 930	12 059	(4 725)	(107 507)	3 993	4 193	4 403
Cash/cash equivalents at the month/year beginning:		62 593	220 830	73 479	174 468	63 033	52 206	102 631	119 880	22 830	166 760	178 819	174 094	62 593	66 586	70 779
Cash/cash equivalents at the month/year end:		220 830	73 479	174 468	63 033	52 206	102 631	119 880	22 830	166 760	178 819	174 094	66 586	66 586	70 779	75 182

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

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Description - Municipal Vote	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 1 - EXECUTIVE & COUNCIL													–	–	–	–
Vote 2 - FINANCE & ADMINISTRATION													–	–	–	–
Vote 3 -COMMUNITY AND SOCIAL SERVICES													–	–	–	–
Vote 4 - PUBLIC PROTECTION													–	–	–	–
Vote 5 - ECONOMIC AND ENVIRONMENTAL SERVICES													–	–	–	–
Vote 6 - ENVIRONMENTAL PROTECTION													–	–	–	–
Vote7 - WATER MANAGEMENT													–	–	–	–
Vote 8 - WASTE WATER MANAGEMENT													–	–	–	–
Vote 9 - SPORTS & RECREATION													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital Multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure appropriation																
Vote 1 - EXECUTIVE & COUNCIL					56	56	56	56	56	56	56	56	56	500	525	551
Vote 2 - FINANCE & ADMINISTRATION			174		681	681	681	681	681	681	681	681	681	6 300	6 615	6 946
Vote 3 -COMMUNITY AND SOCIAL SERVICES													–	–	–	–
Vote 4 - PUBLIC PROTECTION													–	–	–	–
Vote 5 - ECONOMIC AND ENVIRONMENTAL SERVICES					28	28	28	28	28	28	28	28	28	253	266	279
Vote 6 - ENVIRONMENTAL PROTECTION													–	–	–	–
Vote7 - WATER MANAGEMENT		17 729	18 083	11 966	17 699	17 699	17 699	17 699	17 699	17 699	17 699	17 699	17 699	207 065	217 419	228 290
Vote 8 - WASTE WATER MANAGEMENT			9 733	98	3 423	3 423	3 423	3 423	3 423	3 423	3 423	3 423	3 423	40 636	42 668	44 801
Vote 9 - SPORTS & RECREATION													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital single-year expenditure sub-total	3	17 729	27 989	12 065	21 886	21 886	21 886	21 886	21 886	21 886	21 886	21 886	21 886	254 755	267 492	280 867
Total Capital Expenditure	2	17 729	27 989	12 065	21 886	21 886	21 886	21 886	21 886	21 886	21 886	21 886	21 886	254 755	267 492	280 867

References

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

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

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

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		–	174	–	736	736	736	736	736	736	736	736	736	6 800	7 140	7 497
Executive and council					56	56	56	56	56	56	56	56	56	500	525	551
Finance and administration			174		681	681	681	681	681	681	681	681	681	6 300	6 615	6 946
Internal audit													–	–	–	–
Community and public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and social services													–	–	–	–
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		–	–	–	28	28	28	28	28	28	28	28	28	253	266	279
Planning and development					28	28	28	28	28	28	28	28	28	253	266	279
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		17 729	27 816	12 065	21 121	21 121	21 121	21 121	21 121	21 121	21 121	21 121	21 121	247 701	260 086	273 091
Energy sources													–	–	–	–
Water management		17 729	18 083	11 966	17 699	17 699	17 699	17 699	17 699	17 699	17 699	17 699	17 699	207 065	217 419	228 290
Waste water management			9 733	98	3 423	3 423	3 423	3 423	3 423	3 423	3 423	3 423	3 423	40 636	42 668	44 801
Waste management													–	–	–	–
Other													–	–	–	–
Total Capital Expenditure - Functional		17 729	27 989	12 065	21 886	21 886	21 886	21 886	21 886	21 886	21 886	21 886	21 886	254 755	267 492	280 867

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References

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

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

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

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		129 865	–	–	–	–	–	(11 850)	(11 850)	118 015	123 916	130 112
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		118 365	–	–	–	–	–	(6 500)	(6 500)	111 865	117 459	123 332
Dams and Weirs									–	–		
Boreholes									–	–		
Reservoirs									–	–		
Pump Stations									–	–		
Water Treatment Works		118 365						(6 500)	(6 500)	111 865	117 459	123 332
Bulk Mains									–	–		
Distribution									–	–		
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares									–	–		
Sanitation Infrastructure		11 500	–	–	–	–	–	(5 350)	(5 350)	6 150	6 458	6 780
Pump Station									–	–		
Reticulation									–	–		
Waste Water Treatment Works		11 500						(5 350)	(5 350)	6 150	6 458	6 780
Outfall Sewers									–	–		
Toilet Facilities									–	–		
Capital Spares									–	–		
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites									–	–		
Waste Transfer Stations									–	–		
Waste Processing Facilities									–	–		
Waste Drop-off Points									–	–		
Waste Separation Facilities									–	–		
Electricity Generation Facilities									–	–		
Capital Spares									–	–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–		
Rail Structures									–	–		
Rail Furniture									–	–		
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
MV Substations									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–		
Piers									–	–		
Revetments									–	–		
Promenades									–	–		
Capital Spares									–	–		
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres									–	–		
Core Layers									–	–		
Distribution Layers									–	–		
Capital Spares									–	–		
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Halls									–	–		
Centres									–	–		
Crèches									–	–		
Clinics/Care Centres									–	–		

Fire/Ambulance Stations									-	-		
Testing Stations									-	-		
Museums									-	-		
Galleries									-	-		
Theatres									-	-		
Libraries									-	-		
Cemeteries/Crematoria									-	-		
Police									-	-		
Purls									-	-		
Public Open Space									-	-		
Nature Reserves									-	-		
Public Ablution Facilities									-	-		
Markets									-	-		
Stalls									-	-		
Abattoirs									-	-		
Airports									-	-		
Taxi Ranks/Bus Terminals									-	-		
Capital Spares									-	-		
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities									-	-		
Outdoor Facilities									-	-		
Capital Spares									-	-		
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments									-	-		
Historic Buildings									-	-		
Works of Art									-	-		
Conservation Areas									-	-		
Other Heritage									-	-		
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property										-		
Other assets		20 000	-	-	-	-	-	(18 700)	(18 700)	1 300	1 365	1 433
Operational Buildings		20 000	-	-	-	-	-	(18 700)	(18 700)	1 300	1 365	1 433
Municipal Offices		20 000						(18 700)	(18 700)	1 300	1 365	1 433
Pay/Enquiry Points									-	-		
Building Plan Offices									-	-		
Workshops									-	-		
Yards									-	-		
Stores									-	-		
Laboratories									-	-		
Training Centres									-	-		
Manufacturing Plant									-	-		
Depots									-	-		
Capital Spares									-	-		
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing									-	-		
Social Housing									-	-		
Capital Spares									-	-		
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-		
Intangible Assets		5 100	-	-	-	-	-	(500)	(500)	4 600	4 830	5 072
Servitudes									-	-		
Licences and Rights		5 100	-	-	-	-	-	(500)	(500)	4 600	4 830	5 072
Water Rights									-	-		
Effluent Licenses									-	-		
Solid Waste Licenses									-	-		
Computer Software and Applications		5 100						(500)	(500)	4 600	4 830	5 072
Load Settlement Software Applications									-	-		
Unspecified									-	-		
Computer Equipment		253	-	-	-	-	-	-	-	253	266	279
Computer Equipment		253						-	-	253	266	279
Furniture and Office Equipment		1 400	-	-	-	-	-	(1 000)	(1 000)	400	420	441
Furniture and Office Equipment		1 400						(1 000)	(1 000)	400	420	441
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment									-	-		
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-							-	-		
Land		500	-	-	-	-	-	-	-	500	525	551
Land		500						-	-	500	525	551
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
Total Capital Expenditure on new assets *to be adjusted*	1	157 119	-	-	-	-	-	(32 050)	(32 050)	125 069	131 322	137 888

References

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

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

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		129 686	–	–	–	–	–	–	–	129 686	136 170	142 979
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		95 200	–	–	–	–	–	–	–	95 200	99 960	104 958
Dams and Weirs									–	–		
Boreholes									–	–		
Reservoirs									–	–		
Pump Stations									–	–		
Water Treatment Works		95 200							–	95 200	99 960	104 958
Bulk Mains									–	–		
Distribution									–	–		
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares									–	–		
Sanitation Infrastructure		34 486	–	–	–	–	–	–	–	34 486	36 210	38 021
Pump Station									–	–		
Reticulation									–	–		
Waste Water Treatment Works		34 486							–	34 486	36 210	38 021
Outfall Sewers									–	–		
Toilet Facilities									–	–		
Capital Spares									–	–		
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites									–	–		
Waste Transfer Stations									–	–		
Waste Processing Facilities									–	–		
Waste Drop-off Points									–	–		
Waste Separation Facilities									–	–		
Electricity Generation Facilities									–	–		
Capital Spares									–	–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–		
Rail Structures									–	–		
Rail Furniture									–	–		
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
MV Substations									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–		
Piers									–	–		
Revetments									–	–		
Promenades									–	–		
Capital Spares									–	–		
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres									–	–		
Core Layers									–	–		
Distribution Layers									–	–		
Capital Spares									–	–		
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Halls									–	–		
Centres									–	–		
Crèches									–	–		
Clinics/Care Centres									–	–		
Fire/Ambulance Stations									–	–		
Testing Stations									–	–		
Museums									–	–		
Galleries									–	–		
Theatres									–	–		
Libraries									–	–		
Cemeteries/Crematoria									–	–		
Police									–	–		
Purls									–	–		
Public Open Space									–	–		
Nature Reserves									–	–		

Public Ablution Facilities									-	-		
Markets									-	-		
Stalls									-	-		
Abattoirs									-	-		
Airports									-	-		
Taxi Ranks/Bus Terminals									-	-		
Capital Spares									-	-		
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities									-	-		
Outdoor Facilities									-	-		
Capital Spares									-	-		
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments									-	-		
Historic Buildings									-	-		
Works of Art									-	-		
Conservation Areas									-	-		
Other Heritage									-	-		
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Other assets		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Municipal Offices									-	-		
Pay/Enquiry Points									-	-		
Building Plan Offices									-	-		
Workshops									-	-		
Yards									-	-		
Stores									-	-		
Laboratories									-	-		
Training Centres									-	-		
Manufacturing Plant									-	-		
Depots									-	-		
Capital Spares									-	-		
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing									-	-		
Social Housing									-	-		
Capital Spares									-	-		
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-		
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes									-	-		
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights									-	-		
Effluent Licenses									-	-		
Solid Waste Licenses									-	-		
Computer Software and Applications									-	-		
Load Settlement Software Applications									-	-		
Unspecified									-	-		
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment									-	-		
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									-	-		
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment									-	-		
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets									-	-		
Land		-	-	-	-	-	-	-	-	-	-	-
Land									-	-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
Total Capital Expenditure on renewal of existing assets to be adjusted	1	129 686	-	-	-	-	-	-	-	129 686	136 170	142 979

References

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

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

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

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

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

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

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

check balance

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

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		69 869	–	–	–	–	–	(5 000)	(5 000)	64 869	68 112	71 518
Roads Infrastructure		9 175	–	–	–	–	–	–	–	9 175	9 634	10 115
Roads		9 175							–	9 175	9 634	10 115
Road Structures									–	–		
Road Furniture									–	–		
Capital Spares									–	–		
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
Electrical Infrastructure		1 600	–	–	–	–	–	–	–	1 600	1 680	1 764
Power Plants									–	–		
HV Substations									–	–		
HV Switching Station									–	–		
HV Transmission Conductors									–	–		
MV Substations									–	–		
MV Switching Stations									–	–		
MV Networks									–	–		
LV Networks		1 600							–	1 600	1 680	1 764
Capital Spares									–	–		
Water Supply Infrastructure		55 189	–	–	–	–	–	(5 000)	(5 000)	50 189	52 698	55 333
Dams and Weirs		–							–	–	–	–
Boreholes		2 400							–	2 400	2 520	2 646
Reservoirs		2 250							–	2 250	2 363	2 481
Pump Stations		2 810							–	2 810	2 951	3 098
Water Treatment Works		5 474							–	5 474	5 748	6 035
Bulk Mains		12							–	12	13	13
Distribution		21 243							–	21 243	22 305	23 420
Distribution Points		–							–	–	–	–
PRV Stations		21 000						(5 000)	(5 000)	16 000	16 800	17 640
Capital Spares		–							–	–	–	–
Sanitation Infrastructure		3 725	–	–	–	–	–	–	–	3 725	3 911	4 107
Pump Station		–							–	–		
Reticulation		–							–	–		
Waste Water Treatment Works		1 025							–	1 025	1 076	1 130
Outfall Sewers		–							–	–	–	–
Toilet Facilities		2 700							–	2 700	2 835	2 977
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		180	–	–	–	–	–	–	–	180	189	198
Data Centres									–	–		
Core Layers									–	–		
Distribution Layers		180							–	180	189	198
Capital Spares									–	–		
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Halls									–	–		
Centres									–	–		
Crèches									–	–		
Clinics/Care Centres									–	–		
Fire/Ambulance Stations									–	–		
Testing Stations									–	–		
Museums									–	–		
Galleries									–	–		
Theatres									–	–		
Libraries									–	–		
Cemeteries/Crematoria									–	–		

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Police									–	–		
Purts									–	–		
Public Open Space									–	–		
Nature Reserves									–	–		
Public Ablution Facilities									–	–		
Markets									–	–		
Stalls									–	–		
Abattoirs									–	–		
Airports									–	–		
Taxi Ranks/Bus Terminals									–	–		
Capital Spares									–	–		
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities									–	–		
Outdoor Facilities									–	–		
Capital Spares									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments									–	–		
Historic Buildings									–	–		
Works of Art									–	–		
Conservation Areas									–	–		
Other Heritage									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Other assets		1 800	–	–	–	–	–	–	–	1 800	1 890	1 985
Operational Buildings		1 800	–	–	–	–	–	–	–	1 800	1 890	1 985
Municipal Offices		1 800							–	1 800	1 890	1 985
Pay/Enquiry Points									–	–		
Building Plan Offices									–	–		
Workshops									–	–		
Yards									–	–		
Stores									–	–		
Laboratories									–	–		
Training Centres									–	–		
Manufacturing Plant									–	–		
Depots									–	–		
Capital Spares									–	–		
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing									–	–		
Social Housing									–	–		
Capital Spares									–	–		
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									–	–		
Intangible Assets		2 500	–	–	–	–	–	–	–	2 500	2 625	2 756
Servitudes									–	–		
Licences and Rights		2 500	–	–	–	–	–	–	–	2 500	2 625	2 756
Water Rights									–	–		
Effluent Licenses									–	–		
Solid Waste Licenses									–	–		
Computer Software and Applications		2 500							–	2 500	2 625	2 756
Load Settlement Software Applications									–	–		
Unspecified									–	–		
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment									–	–		
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment									–	–		
Machinery and Equipment		2 000	–	–	–	–	–	–	–	2 000	2 100	2 205
Machinery and Equipment		2 000							–	2 000	2 100	2 205
Transport Assets		12 600	–	–	–	–	–	–	–	12 600	13 230	13 892
Transport Assets		12 600							–	12 600	13 230	13 892
Land		–	–	–	–	–	–	–	–	–	–	–
Land									–	–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–	–		
Total Repairs and Maintenance Expenditure to be adjusted	1	88 769	–	–	–	–	–	(5 000)	(5 000)	83 769	87 957	92 355

References

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

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

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

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

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

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

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

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

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		46 876	-	-	-	-	-	-	-	46 876	49 220	51 681
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		43 976	-	-	-	-	-	-	-	43 976	46 175	48 483
Dams and Weirs									-	-		
Boreholes									-	-		
Reservoirs		25 113							-	25 113	26 369	27 687
Pump Stations									-	-		
Water Treatment Works		13 437							-	13 437	14 109	14 814
Bulk Mains									-	-		
Distribution		5 426							-	5 426	5 697	5 982
Distribution Points									-	-		
PRV Stations									-	-		
Capital Spares									-	-		
Sanitation Infrastructure		2 900	-	-	-	-	-	-	-	2 900	3 045	3 197
Pump Station									-	-		
Reticulation		200							-	200	210	221
Waste Water Treatment Works		2 700							-	2 700	2 835	2 977
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									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Other assets		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Municipal Offices									–	–		
Pay/Enquiry Points									–	–		
Building Plan Offices									–	–		
Workshops									–	–		
Yards									–	–		
Stores									–	–		
Laboratories									–	–		
Training Centres									–	–		
Manufacturing Plant									–	–		
Depots									–	–		
Capital Spares									–	–		
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing									–	–		
Social Housing									–	–		
Capital Spares									–	–		
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									–	–		
Intangible Assets		414	–	–	–	–	–	–	–	414	435	456
Servitudes									–	–		
Licences and Rights		414	–	–	–	–	–	–	–	414	435	456
Water Rights									–	–		
Effluent Licenses									–	–		
Solid Waste Licenses									–	–		
Computer Software and Applications		414							–	414	435	456
Load Settlement Software Applications									–	–		
Unspecified									–	–		
Computer Equipment		309	–	–	–	–	–	–	–	309	324	341
Computer Equipment		309							–	309	324	341
Furniture and Office Equipment		590	–	–	–	–	–	349	349	939	986	1 036
Furniture and Office Equipment		590						349	349	939	986	1 036
Machinery and Equipment		1 118	–	–	–	–	–	–	–	1 118	1 174	1 233
Machinery and Equipment		1 118							–	1 118	1 174	1 233
Transport Assets		693	–	–	–	–	–	–	–	693	728	764
Transport Assets		693							–	693	728	764
Land		–	–	–	–	–	–	–	–	–	–	–
Land									–	–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–	–		
Total Depreciation to be adjusted	1	50 000	–	–	–	–	–	349	349	50 349	52 867	55 510

References

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

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

Function	Project Description	Asset Class	Asset Sub-Class	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework					
						Budget Year 2019/20		Budget Year +1 2020/21		Budget Year +2 2021/22	
R thousands						Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:											
List all capital projects grouped by Function											
Corporate Services	Computer Equipment	*Other Assets*	*Computers - hardware/equipment*	'30.2512728'	30.6217975'	3 600	3 600	3 780	3 780	3 969	3 969
Corporate Services	Building & Structures	*Other Assets*	*Municipal Offices*	'30.2512728'	30.6217975'	20 250	1 550	21 263	1 628	22 326	1 709
Budget Office	Computer Equipment	*Other Assets*	*Computers - software/equipment*	'30.2512728'	30.6217975'	1 500	1 000	1 575	1 050	1 654	1 103
Disaster	Fire Equipment	*Other Assets*	*Fire Equipment*	'30.2512728'	30.6217975'	650	150	683	158	717	165
Environmental Dept	Equipment	*Other Assets*	*Equipment*	'30.2512728'	30.6217975'	500	–				
OMM	Property transfers	*Other Assets*				500	500	525	525	551	551
Water Services											
	Kwaxolo Water Supply: Reticulation	*Infrastructure - Water*	*Water Treatment Works*	'30.2512728'	30.6217975'	17 000	17 000	17 850	17 850	18 743	18 743
	Umzimkhulu Bulk Water Augmentation Sch	*Infrastructure - Water*	*Water Treatment Works*	'30.2512728'	30.6217975'	11 000	11 000	11 550	11 550	12 128	12 128
	KwaNyuswa Water Scheme-Phase 3	*Infrastructure - Water*	*Water Treatment Works*	'30.2512728'	30.6217975'	5 000	5 000	5 250	5 250	5 513	5 513
	Maphumulo Water Scheme	*Infrastructure - Water*	*Water Treatment Works*	'30.2512728'	30.6217975'	4 000	4 000	4 200	4 200	4 410	4 410
	Scada and telemetry upgrade project	*Infrastructure - Water*	*Water Treatment Works*	'30.2512728'	30.6217975'	24 850	24 850	26 093	26 093	27 397	27 397
	Nonrevenue water reduction project	*Infrastructure - Water*	*Water Treatment Works*	'30.2512728'	30.6217975'	24 850	24 850	26 093	26 093	27 397	27 397
	M&E Replacement of aged infrastructure	*Infrastructure - Water*	*Water Treatment Works*	'30.2512728'	30.6217975'	9 000	3 000	9 450	3 150	9 923	3 308
	Bhobhoyi WTW clarifier No.1 Bridge refurbis	*Infrastructure - Water*	*Water Treatment Works*	'30.2512728'	30.6217975'	1 000	500	1 050	525	1 103	551
	Umthavuna WTW Clarifier No.1 surface scr	*Infrastructure - Water*	*Water Treatment Works*	'30.2512728'	30.6217975'	600	600	630	630	662	662
	Umthavuna WTW Clarifier No.1 bridge refur	*Infrastructure - Water*	*Water Treatment Works*	'30.2512728'	30.6217975'	600	600	630	630	662	662
	Murchison Pump Station	*Infrastructure - Water*	*Water Treatment Works*	'30.2512728'	30.6217975'	16 865	16 865	17 709	17 709	18 594	18 594
	Southern Mains Replacement (Capex)	*Infrastructure - Water*	*Water Treatment Works*	'30.2512728'	30.6217975'	90 300	90 300	94 815	94 815	99 556	99 556
	Msikaba and Surrounds Water Supply Sche	*Infrastructure - Water*	*Water Treatment Works*	'30.2512728'	30.6217975'	8 500	8 500	8 925	8 925	9 371	9 371
Waste Water Management											
	Malangeni Low Cost Housing Project	*Infrastructure - Sanitation*	*Reticulation*	'30.2512728'	30.6217975'	8 000	8 000	8 400	8 400	8 820	8 820
	Pennington Waterborne Sanitation Project-I	*Infrastructure - Sanitation*	*Reticulation*	'30.2512728'	30.6217975'	16 950	16 950	17 798	17 798	18 687	18 687
	Harding Sanitation Scheme: Phase 3	*Infrastructure - Sanitation*	*Reticulation*	'30.2512728'	30.6217975'	2 536	2 536	2 663	2 663	2 796	2 796
	Masinenge/uVongo Sanitation Project	*Infrastructure - Sanitation*	*Reticulation*	'30.2512728'	30.6217975'	7 000	7 000	7 350	7 350	7 718	7 718
	M&E Replacement of aged infrastructure	*Infrastructure - Sanitation*	*Reticulation*	'30.2512728'	30.6217975'	10 000	5 150	10 500	5 408	11 025	5 678
	Scottburgh WWTW PST 1 bridge	*Infrastructure - Sanitation*	*Reticulation*	'30.2512728'	30.6217975'	1 500	1 000	1 575	1 050	1 654	1 103
						286 551	254 501	300 354	267 226	315 372	280 588
Entities:											
List all capital projects grouped by Municipal Entity											
Entity A											
Ugu South Coast Tourism Entity				'30.2512728'	30.6217975'	200	200	210	220	220	231
Entity B											
South Coast Development Agency				'30.2512728'	30.6217975'	54	54	56	59	59	62
						286 805	254 755	300 620	267 506	315 651	280 881

References
List all projects where approved budgets have been adjusted
Refer MFMA s30
Asset class as per table B9 and asset sub-class as per table SB18
GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13
Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

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