Ugu District Municipality

CONSOLIDATED ADJUSTMENTS BUDGET 2018/2019

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Vision

By 2035 Ugu District Municipality will provide adequate access to basic services in an efficient and sustainable manner, enhancing the quality of its citizens in an inclusive progressive economy.

Mission

To ensure all our communities have access to quality drinking water, decent sanitation, sustainable economic opportunities underpinned by the active participation of our citizens in exemplary government.

Umbono

Ngonyaka wezi-2035, uMasipala Wesifunda uGu uyobe sowuhlinzeka ngezidingongqangi ezanele ngendlela ehlelekile nenozinzo, ethuthukisa izinga lezakhamuzi zawo emnothweni odidiyele onozinzo.

Impokophelo

Ukuqinisekisa ukuthi yonke imiphakathi ithola amanzi ahlanzekile okuphuza, izindlu zangasese ezihloniphekile, amathuba ezomnotho asimeme asekelwe ukubandakanyeka kwezakhamuzi zethu ngendlela efanele kuhulumeni oyisibonelo.

EXECUTIVE SUMMARY REPORT

1. BACKGROUND

The Annual Budget 2018/2019 was adopted by Council on the 24th May 2018 in accordance with Chapter 4 of the Municipal Finance Management Act and its regulations. Management had taken the following into consideration on compilation of the annual budget:

- The Integrated Development Plan of the municipality as reviewed for the next 5 year period.
- The National and Provincial Developmental Priorities and the municipality's contribution to the achievements of national targets.
- The Financial Recovery Plan and Back to Basics strategy adopted in May 2013.
- The adopted Budget Related policies and by-laws of the municipality.
- The allocations and conditions in the Division of Revenue Act of 2018.

Section 72 of the Municipal Finance Management Act No. 56 of 2003 (MFMA) requires that the accounting officer of a municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year, taking into account:-

- The monthly budget statements referred to in Section 71 for the first half of the year.
- The municipality's service delivery performance during the first half of the financial year.
- The service delivery targets and performance indicators set in the service delivery and budget implementation plan,
- The past years annual report and progress on resolving problems identified in the annual report,
- The performance of municipal entities under the control of the municipality

1.1 IMPLEMENTATION OF THE 2018/2019 BUDGET

The financial results of all operations for the 6 months period are summarised on the S71 reports.

In the first half of the financial year, the municipality has raised a total revenue of R164 819 000 from services charges compared to the projected revenue of R214 556 000 for the same period. This constitutes a shortfall of R49 737 000 from the projected revenue. Despite the shortfall however the municipality's management remains confident that the municipality will realise its targeted revenue at the end of the year based on the turnaround strategy that is being implemented. It is upon this background that the management decided to not to adjust the projected revenue in the adjustments budget.

The actual expenditure on the following items has exceeded the projections during the first six months of the current financial year:

- Employee related costs = 19%
- Contracted services = 69%
- Other Expenditure = 36%

Employee related cost

The municipality has spent more than the projected expenditure on the employee related cost during the first six month of the current financial year due to the following reasons;

- The overtime claims from the previous financial year were delayed and paid in the current financial year due to the budget constrains and cash flow challenges that were experienced in the previous financial year.

Contracted services
The major contributor to the over-expenditure on this expenditure type, is the Emergency services. The over-expenditure on this line item is caused by the ageing infrastructure. Unfortunately, the municipality had limited resource to provide for repairs and maintenance of the existing infrastructure in the original budget due to the competing demands to roll out new infrastructure in the previously disadvantaged areas.

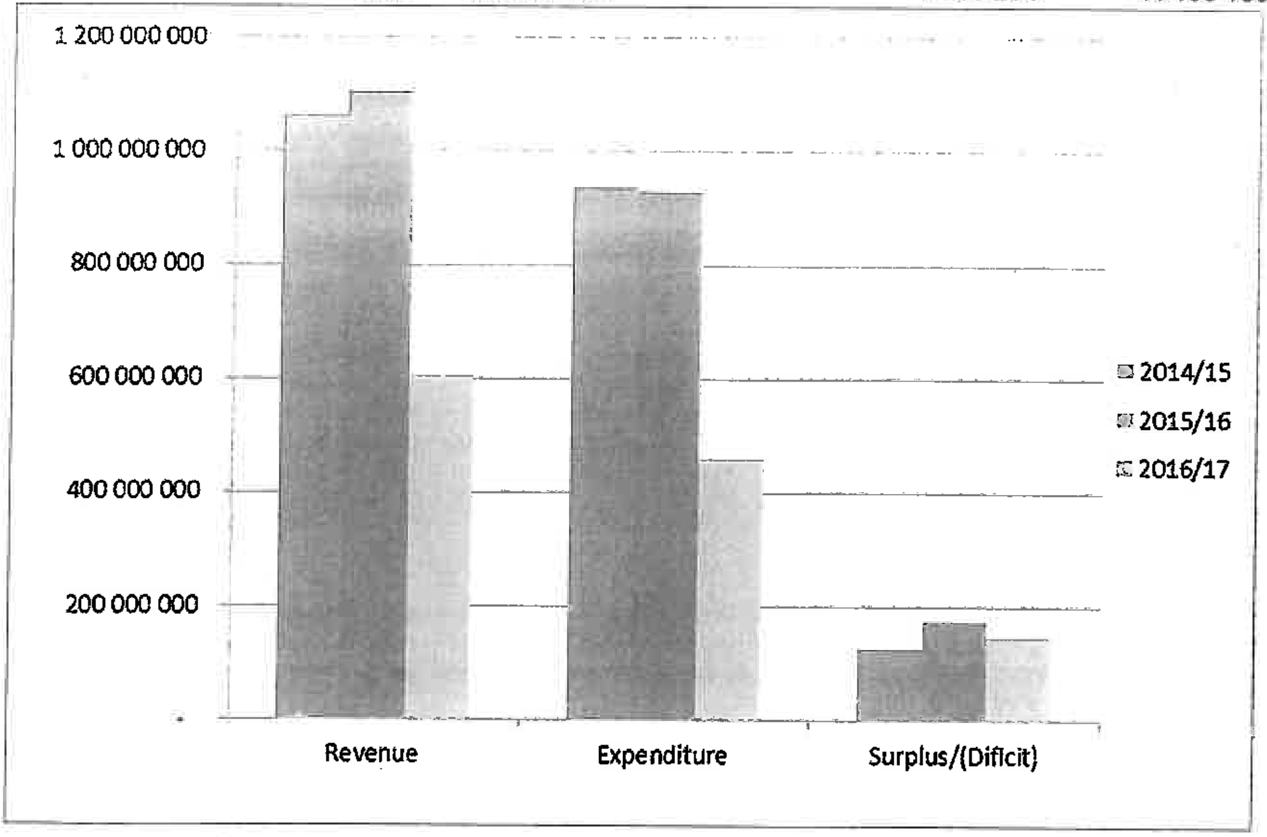
Other expenditure
The major contributor to the over-expenditure on this expenditure type include, among others, electricity and fuel. The budget for these line items has been increased to avoid the possible unauthorised expenditure being incurred on these line items at the end of the financial year.

Unauthorised expenditure would be taken into consideration during adjustments budget. All deviations from the normal supply chain processes have been approved by the accounting officer. Monthly reports have been submitted to the Portfolio Committee, Executive Committee and Council. In line with the adopted procedure on dealing with Unauthorised, Irregular, Fruitless and Wasteful (UIF&W) expenditure, the register of UIF&W expenditure is submitted monthly to Internal Audit for investigation in terms of S32 of the MFMA. The provisions of the MFMA have been considered in as far as they apply in the implementation of the annual budget.

1.3. FINANCIAL PERFORMANCE OVERVIEW

REVENUE vs. EXPENDITURE

	2014/15	2015/16	2016/17	2017/18	2018/19
REVENUE	1 061 794 519	1 103 611 113	1 056 105 900	1 065 167 742	671 057 648
EXPENDITURE	935 847 254	928 949 390	972 073 145	1 057 952 458	626 952 492
SURPLUS / DEFICIT	**125 947 265**	**174 661 723**	**84 032 755**	**7 215 284**	**44 105 156**



The municipality has maintained an operating surplus over the past 3 years and for the first half of the current financial year. However, the performance in the first 6 months has been a increase in revenue and expenditure compared to the same period in the last financial year. The increase is revenue is caused by tariff increase that was approved by council in May 2018. There was also a slight improvement in collection resulting from the implementation of the new debt collection strategy.

The total expenditure for the first six months of the current financial year has increased by 23.51% compared to the same period last year. The increase in expenditure is due the CPI increase.

Please refer to further analysis of revenue and expenditure below:

Service Charges: Water

Water sales is seasonal commodity. It is slow during the first term of the financial year and it is expected to pick-up during the second term. The seasonal fluctuations in water revenue is attributed to Ugu being a holiday destination and most people move to the coast during the Summer and Easter Holidays. The meter readings for the month of December 2018 would only be invoiced in January 2018, hence the revenue that was earned in the month of December is not included in this report. The incorrect data in the billing system resulted to incomplete billings and this had a negative effect in our collections. However, the revenue that was projected in the original budget will not be adjusted as the service provider is currently on site, assisting with the cleansing of data in the billing module.

Rental of Facilities and Equipment

Rental and facilities is made up of Ugu Market and Ugu Sports & Leisure Centre. Ugu Sports and Leisure Centre has a contract in place until year 2020. This category of income therefore is managed through the existing contracts and service level agreements.

Interest Earned – Outstanding Debtors

The municipality only charges interest on water rates debtors and the rest of our interest income is realised through the application of the GRAP standard, and therefore does not amount to an actual cash inflow.

Remuneration of Councillors

Some vacancies were created in the municipal council during the first six months of the current financial year. These vacancies were caused by deaths amongst the members of council and this a result there were savings in the councillor's allowances.

Depreciation

Depreciation of fixed assets is a non-cash line item and no transactions were processed for the first six months of the financial year due to the challenges relating to the implementation of the assets module. Therefore, the savings of the total allocation for depreciation has no effect on the adjustments budget.

Finance Charges

The current savings on the finance cost is caused by the misallocation of the finance cost transactions in the general ledger. All the misallocations will be identified and corrected during the ongoing data cleansing process.

Bulk Purchases

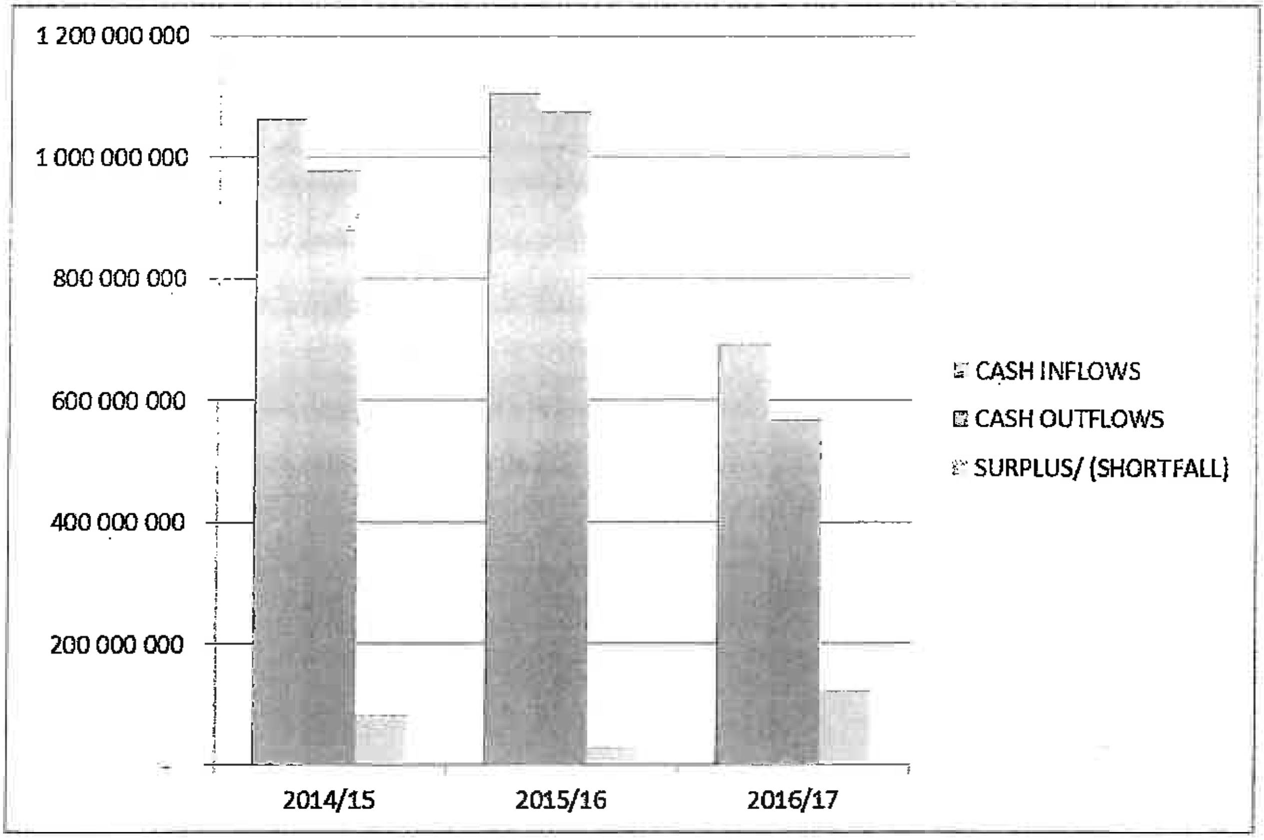
The current expenditure on bulk purchases for the fix months of the financial year reflects a savings of 23, however this expenditure is expected to pick up in line with the increase in water sales during the pick seasons (i.e. festive season and Easter holidays)

Other Materials

In terms of MSCOA, Repairs and Maintenance is split between Other expenditure and Contracted services. For the first six months, the municipality is currently overspent by 69% on Contracted services

1.4. CASH FLOWS

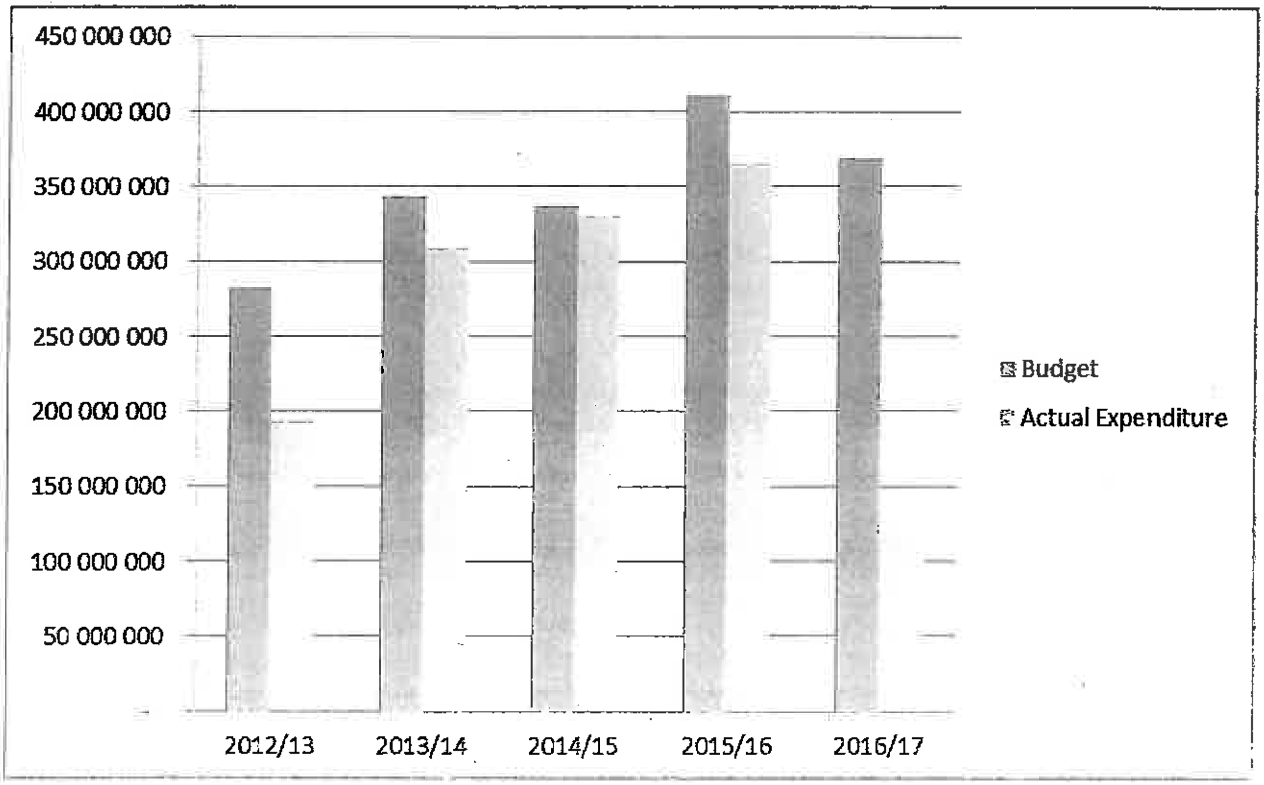
	2014/15	2015/16	2016/17	2017/18	2018/19
CASH INFLOWS	1 061 774 788	1 105 832 667	1 020 237 506	1 004 865 840	812 101 000
CASH OUTFLOWS	978 976 243	1 076 121 223	1 096 341 123	831 074 031	775 606 000
SURPLUS/ (SHORTFALL)	**82 798 545**	**29 711 444**	**-76 103 617**	**173 791 809**	**36 495 000**



The municipality has made improvements of 31.63% in cash inflows in the first term of the current financial year compared to the same period last year, however the related cash outflows has escalated by 33.13% for the same periods comparatively. Although the cash inflows appears positive, however there is a contribution from unspent conditional grants on the cash available at the end of December 2018.

1.5. CAPITAL EXPENDITURE

	2014/15	2015/16	2016/17	2017/18	2018/19
Budget	336 566 128	410 867 218	368 557 000	362 059 975	301 162 595
Actual Expenditure	330 219 921	365 259 666	318 845 695	290 548 713	163 367 571
% spent	**98.11%**	**88.90%**	**86.51%**	**80.25%**	**54.25%**



The municipality has spent 54.25% of its capital budget in the first six months of the current financial year compared to 32.13% that was spent during the same period last year. The management committee is closely monitoring the implementation of the capital budget on a monthly basis, however, in the first term the committee has been focusing more on the implementation of the grant funded projects.

1.6. IMPACT OF THE NATIONAL AND PROVINCIAL ADJUSTMENTS BUDGET

The municipality has been allocated the following grants from National/Provincial governments:

- Shared legal services grant = R1 000 000
- Disaster recovery grant = R37 900 000

1.7. 2018/2019 ADJUSTMENTS BUDGET

Regulation 23(3) of the Municipal Budgeting and Reporting Regulations states that if a national or provincial treasury allocates or transfers additional revenues to the municipality, the mayor of the municipality must table an adjustments budget to Council as per S28(2)(b) of the MFMA to appropriate these additional revenues.

The decline in the revenues also requires the municipality to adjust its expenditure estimates downwards to ensure that the operating surplus is maintained. It is also critical for the municipality to re-allocate funds from slow moving projects to other projects in order to reach the acceptable expenditure levels as well as to avoid unauthorised expenditure.

The municipality has appropriated the additional grant income of R38,9m in the adjustments budget. The municipality has also increased its budget on the following items to cater for the potential unauthorised expenditures at the end of the year based on the expenditure trends as identified in the first six months of the financial year plus the existing SLA's and contractual obligations:

- Bulk water purchases
- Repairs and maintenance (emergency services)
- Electricity
- Security services
- Fuel; and
- Motor vehicle licences

1.8. 2018/2019 MID-YEAR PERFORMANCE ASSESSMENT REPORT

The implementation of the MSCOA project which has resulted in the acquisition of a new financial system has posed a major challenge to the municipality with regards to reporting. Besides the limitations on the MSCOA chart, the staff are still trying to understand the new chart while at the same time learning the new financial system.

The overall performance of the municipality for the first term of the current financial year is poor, especially Water Service department which has achieved far below the set target due to some challenges relating to the implementation the infrastructure projects and the maintenance of the existing assets.

Management is currently assessing the challenges highlighted on the non-achieved targets and these will be revised after the adoption of the adjustments budget and presented to Council for adoption. Generally, the challenges that were experienced by the municipality during the first six months of the current year are summarised below:

- Project site terrain (for example, the hard rock in one project site);
- Delays in repairing M&E equipment;
- Budget constraints; and
- Delays in acquisition of land for Buildings.

1.9. ANNUAL REPORT 2016/2017 CHALLENGES AND PROGRESS IN RESOLVING THE PROBLEMSTHAT WERE IDENTIFIED IN THE ANNUAL REPORT

The Annual Report 2016/2017 did specifically identify key challenges and constraints experienced; the following focal areas of municipal performance were highlighted:

NO.	KEY CHALLENGES	PROGRESS MADE	CONSTRAINTS
1.	There were delays in some projects, which resulted in motivations for rollover submissions to the National Treasury as per the Division of Revenue Act. The outcomes of the requests for rollovers are still awaited.	The requested rollovers were approved and expenditure is ongoing. Current year spending is being closely monitored to prevent rollovers.	None.
2.	Lack of capacity to review the Spatial Development Framework (SDF) and the Land Use Management System (LUMS).	The projects have been identified for outsourcing. Provincial Cogta has also been requested to assist.	Budget constraints.
3.	The creation of job opportunities through LED initiatives remains very challenging	Current SCM Policy is under review to see how co-operatives and SMMEs can be catered for in the tender processes.	Strict legislation limits the participation of co-operatives and SMMEs in municipal projects.
4.	Consistently recorded increase in HIV prevalence.	Programmes are in place with the LMs and provincial health to educate on HIV prevention.	

Management confirms that all of the 2017/2017 municipal performance focal areas, continued to receive adequate time, energy and attention.

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 26 FEBRUARY 2019

10.1 Draft Budget Adjustment: 2018/2019: Ugu District Municipality

The General Manager: Budget and Treasury Office took members through the item.

Following which,

It was

RESOLVED:

(a) That the report regarding the Draft Adjustments Budget for the financial year 2018/2019 be and is hereby **NOTED.**

(b) That the Draft Adjustments Budget for the financial year 2018/2019 as set out in the following schedules be and is hereby **APPROVED:**

- Table B1 - Adjustments Budget Summary;
- Table B 2 - Adjustments Budget Financial Performance (Classification)
- Table B3 - Adjustments Budget Financial Performance (Municipal Vote)
- Table B4 - Adjustments Budget Financial Performance (Revenue & Expenditure)
- Table B5 - Adjustments Budget Capital Expenditure
- Table B6 - Adjustments Budget Financial Position
- Table B7 - Adjustments Budget Cash Flows
- Table B8 - Adjustments Budget Cash Backed Reserves
- Table B9 - Adjustments Budget Assets Management
- Table B10 - Adjustment Budget Service Delivery
- Other Supporting Tables (Table SB1-SB20)

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VO MAZIBUKO
GENERAL MANAGER: CORPORATE SERVICES

DC21 Ugu - Table B1 Adjustments Budget Summary -

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	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
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	429 111	–	–	–	–	–	–	–	429 111	450 007	471 770
Investment revenue	3 480	–	–	–	–	–	–	–	3 480	3 654	3 837
Transfers recognised - operational	451 692	–	–	–	–	1 000	–	1 000	452 692	475 327	499 093
Other own revenue	10 229	–	–	–	–	–	–	–	10 229	10 741	11 278
Total Revenue (excluding capital transfers and contributions)	**894 513**	–	–	–	–	**1 000**	–	**1 000**	**895 513**	**939 729**	**985 978**
Employee costs	347 306	–	–	–	–	–	–	–	347 306	364 672	382 905
Remuneration of councillors	13 125	–	–	–	–	–	–	–	13 125	13 781	14 470
Depreciation & asset impairment	58 301	–	–	–	–	–	–	–	58 301	61 216	64 277
Finance charges	28 001	–	–	–	–	–	–	–	28 001	29 401	30 871
Materials and bulk purchases	91 029	–	–	–	–	–	46 951	46 951	137 980	144 879	151 441
Transfers and grants	20 213	–	–	–	–	–	–	–	20 213	21 223	22 285
Other expenditure	326 891	–	–	–	–	–	176 269	176 269	503 159	528 317	554 733
Total Expenditure	**884 865**	–	–	–	–	–	**223 220**	**223 220**	**1 108 085**	**1 163 489**	**1 220 982**
Surplus/(Deficit)	9 648	–	–	–	–	1 000	(223 220)	(222 220)	(212 572)	(223 760)	(235 004)
Transfers recognised - capital	290 889	–	–	–	–	–	–	–	290 889	305 433	320 705
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**300 537**	–	–	–	–	**1 000**	**(223 220)**	**(222 220)**	**78 317**	**81 673**	**85 701**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**300 537**	–	–	–	–	**1 000**	**(223 220)**	**(222 220)**	**78 317**	**81 673**	**85 701**
Capital expenditure & funds sources											
Capital expenditure	301 163	–	–	–	–	–	36 124	36 124	337 286	–	–
Transfers recognised - capital	276 389	–	–	–	–	–	4 999	4 999	281 388	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	24 774	–	–	–	–	–	31 125	31 125	55 898	–	–
Total sources of capital funds	**301 163**	–	–	–	–	–	**36 124**	**36 124**	**337 286**	–	–
Financial position											
Total current assets	320 305	–	–	–	–	–	–	–	320 305	335 450	351 353
Total non current assets	4 184 908	–	–	–	–	–	–	–	4 184 908	4 394 154	4 613 861
Total current liabilities	254 916	–	–	–	–	–	–	–	254 916	267 662	281 045
Total non current liabilities	71 875	–	–	–	–	–	–	–	71 875	75 469	79 243
Community wealth/Equity	**3 940 197**	–	–	–	–	–	–	–	**3 940 197**	**4 137 207**	**4 344 067**
Cash flows											
Net cash from (used) operating	274 509	–	–	–	–	–	–	–	274 509	288 234	302 646
Net cash from (used) investing	(300 545)	–	–	–	–	–	–	–	(300 545)	(315 572)	(331 350)
Net cash from (used) financing	(20 931)	–	–	–	–	–	–	–	(20 931)	(21 977)	(23 076)
Cash/cash equivalents at the year end	**5 396**	–	–	–	–	–	–	–	**5 396**	**5 666**	**5 949**
Cash backing/surplus reconciliation											
Cash and investments available	162 640	–	–	–	–	–	–	–	162 640	170 772	179 311
Application of cash and investments	62 525	–	–	–	–	–	–	–	62 525	66 195	70 002
Balance - surplus (shortfall)	**100 115**	–	–	–	–	–	–	–	**100 115**	**104 577**	**109 309**
Asset Management											
Asset register summary (WDV)	–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment	58 301	–	–	–	–	–	–	–	58 301	61 216	64 277
Renewal of Existing Assets	104 033	–	–	–	–	–	82 731	82 731	186 764	–	–
Repairs and Maintenance	78 788	–	–	–	–	–	54 017	54 017	132 805	139 445	146 417
Free services											
Cost of Free Basic Services provided	139 900	–	–	–	–	–	–	–	139 900	147 455	155 565
Revenue cost of free services provided	34 510	–	–	–	–	–	–	–	34 510	36 235	38 047
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 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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		**14 650**	–	–	–	–	**1 000**	–	**1 000**	**15 650**	**16 433**	**17 254**
Executive and council		10 250	–	–	–	–	1 000	–	1 000	11 250	11 813	12 403
Finance and administration		4 400	–	–	–	–	–	–	–	4 400	4 620	4 851
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**8 293**	–	–	–	–	–	–	–	**8 293**	**8 707**	**9 143**
Community and social services		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		253	–	–	–	–	–	–	–	253	265	279
Public safety		8 040	–	–	–	–	–	–	–	8 040	8 442	8 864
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**74 780**	–	–	–	–	–	–	–	**74 780**	**78 519**	**82 445**
Planning and development		56 773	–	–	–	–	–	–	–	56 773	59 612	62 593
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		18 007	–	–	–	–	–	–	–	18 007	18 907	19 852
Trading services		**1 086 840**	–	–	–	–	–	**37 899**	**37 899**	**1 124 739**	**1 180 976**	**1 240 025**
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		976 441	–	–	–	–	–	–	–	976 441	1 025 263	1 076 526
Waste water management		110 399	–	–	–	–	–	37 899	37 899	148 298	155 713	163 499
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		**839**	–	–	–	–	–	–	–	**839**	**881**	**925**
Total Revenue - Functional	2	**1 185 402**	–	–	–	–	**1 000**	**37 899**	**38 899**	**1 224 301**	**1 285 516**	**1 349 792**
Expenditure - Functional												
Governance and administration		**252 301**	–	–	–	–	–	**82 006**	**82 006**	**334 307**	**351 022**	**368 573**
Executive and council		80 550	–	–	–	–	–	(11 781)	(11 781)	68 769	72 207	75 818
Finance and administration		171 750	–	–	–	–	–	93 787	93 787	265 538	278 815	292 755
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**6 300**	–	–	–	–	–	**(2 330)**	**(2 330)**	**3 970**	**4 169**	**4 377**
Community and social services		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		6 300	–	–	–	–	–	(2 330)	(2 330)	3 970	4 169	4 377
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**99 014**	–	–	–	–	–	**(8 547)**	**(8 547)**	**90 466**	**94 989**	**99 739**
Planning and development		75 740	–	–	–	–	–	(1 869)	(1 869)	73 871	77 564	81 443
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		23 274	–	–	–	–	–	(6 679)	(6 679)	16 595	17 425	18 296
Trading services		**527 251**	–	–	–	–	–	**152 091**	**152 091**	**679 342**	**713 309**	**748 975**
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		402 101	–	–	–	–	–	151 891	151 891	553 992	581 692	610 777
Waste water management		125 150	–	–	–	–	–	200	200	125 350	131 617	138 198
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**884 865**	–	–	–	–	–	**223 220**	**223 220**	**1 108 085**	**1 163 489**	**1 221 663**
Surplus/ (Deficit) for the year		**300 537**	–	–	–	–	**1 000**	**(185 321)**	**(184 321)**	**116 216**	**122 027**	**128 128**

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)(e)); 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 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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		10 250	–	–	–	–	1 000	–	1 000	11 250	11 813	12 403
Vote 2 - FINANCE & ADMINISTRATION		4 400	–	–	–	–	–	–	–	4 400	4 620	4 851
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		56 773	–	–	–	–	–	–	–	56 773	59 612	62 593
Vote 4 - WATER		976 441	–	–	–	–	–	–	–	976 441	1 025 263	1 076 526
Vote 5 - WASTE WATER MANAGEMENT		110 399	–	–	–	–	–	–	–	110 399	155 713	163 499
Vote 6 - PUBLIC SAFETY		8 040	–	–	–	–	–	–	–	8 040	8 442	8 864
Vote 7 - ENVIRONMENTAL PROTECTION		18 007	–	–	–	–	–	–	–	18 007	18 907	19 852
Vote 8 - OTHER: MARKET		839	–	–	–	–	–	–	–	839	881	925
Vote 9 - SPORTS & RECREATION		253	–	–	–	–	–	–	–	253	265	279
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	**1 185 402**	**–**	**–**	**–**	**–**	**1 000**	**–**	**1 000**	**1 186 402**	**1 285 516**	**1 349 792**
Expenditure by Vote	1											
Vote 1 - EXECUTIVE & COUNCIL		80 550	–	–	–	–	–	(11 781)	(11 781)	68 769	72 207	75 818
Vote 2 - FINANCE & ADMINISTRATION		171 750	–	–	–	–	–	93 787	93 787	265 538	187 050	196 402
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		75 740	–	–	–	–	–	(1 869)	(1 869)	73 871	77 564	81 443
Vote 4 - WATER		402 101	–	–	–	–	–	151 891	151 891	553 992	581 692	610 777
Vote 5 - WASTE WATER MANAGEMENT		125 150	–	–	–	–	–	200	200	125 350	131 617	138 198
Vote 6 - PUBLIC SAFETY		6 300	–	–	–	–	–	(2 330)	(2 330)	3 970	4 169	4 377
Vote 7 - ENVIRONMENTAL PROTECTION		23 274	–	–	–	–	–	(6 679)	(6 679)	16 595	17 425	18 296
Vote 8 - OTHER: MARKET		–	–	–	–	–	–	–	–	–	–	–
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	**884 865**	**–**	**–**	**–**	**–**	**–**	**223 220**	**223 220**	**1 108 085**	**1 071 724**	**1 125 310**
Surplus/ (Deficit) for the year	2	**300 537**	**–**	**–**	**–**	**–**	**1 000**	**(223 220)**	**(222 220)**	**78 317**	**213 792**	**224 481**

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	–	–	–	–	–	–	–	–	–	40 354	43 109
check expenditure	–	–	–	–	–	–	–	–	–	(91 765)	(95 672)

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

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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	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	306 836	–	–	–	–	–	–	–	306 836	321 618	336 962
Service charges - sanitation revenue	2	122 275	–	–	–	–	–	–	–	122 275	128 389	134 808
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - other									–	–	–	–
Rental of facilities and equipment		1 391							–	1 391	1 461	1 534
Interest earned - external investments		3 480							–	3 480	3 654	3 837
Interest earned - outstanding debtors		508							–	508	534	561
Dividends received									–	–	–	–
Fines, penalties and forfeits									–	–	–	–
Licences and permits									–	–	–	–
Agency services									–	–	–	–
Transfers and subsidies		451 692					1 000		1 000	452 692	475 327	499 092
Other revenue	2	8 329	–	–	–	–	–	–	–	8 329	8 746	9 183
Gains on disposal of PPE									–	–		
Total Revenue (excluding capital transfers and contributions)		**894 513**	**–**	**–**	**–**	**–**	**1 000**	**–**	**1 000**	**895 513**	**939 729**	**985 978**
Expenditure By Type												
Employee related costs		347 306	–	–	–	–	–	–	–	347 306	364 672	382 905
Remuneration of councillors		13 125							–	13 125	13 781	14 470
Debt impairment		3 159							–	3 159	3 317	3 483
Depreciation & asset impairment		58 301	–	–	–	–	–	–	–	58 301	61 216	64 277
Finance charges		28 001							–	28 001	29 401	30 871
Bulk purchases		75 000	–	–	–	–	–	50 000	50 000	125 000	131 250	137 813
Other materials		16 029						(3 049)	(3 049)	12 980	13 629	13 629
Contracted services		41 018	–	–	–	–	–	224 560	224 560	265 578	278 857	292 800
Transfers and subsidies		20 213							–	20 213	21 223	22 285
Other expenditure		282 713	–	–	–	–	–	(48 291)	(48 291)	234 422	246 144	258 451
Loss on disposal of PPE									–	–		
Total Expenditure		**884 865**	**–**	**–**	**–**	**–**	**–**	**223 220**	**223 220**	**1 108 085**	**1 163 489**	**1 220 982**
Surplus/(Deficit)		**9 648**	**–**	**–**	**–**	**–**	**1 000**	**(223 220)**	**(222 220)**	**(212 572)**	**(223 760)**	**(235 004)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		290 889							–	290 889	305 433	320 705
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		**300 537**	**–**	**–**	**–**	**–**	**1 000**	**(223 220)**	**(222 220)**	**78 317**	**81 673**	**85 701**
Taxation									–	–		
Surplus/(Deficit) after taxation		**300 537**	**–**	**–**	**–**	**–**	**1 000**	**(223 220)**	**(222 220)**	**78 317**	**81 673**	**85 701**
Attributable to minorities									–	–		
Surplus/(Deficit) attributable to municipality		**300 537**	**–**	**–**	**–**	**–**	**1 000**	**(223 220)**	**(222 220)**	**78 317**	**81 673**	**85 701**
Share of surplus/ (deficit) of associate									–	–		
Surplus/ (Deficit) for the year		**300 537**	**–**	**–**	**–**	**–**	**1 000**	**(223 220)**	**(222 220)**	**78 317**	**81 673**	**85 701**

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 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - WATER		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - PUBLIC SAFETY		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - ENVIRONMENTAL PROTECTION		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - OTHER: MARKET		–	–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - FINANCE & ADMINISTRATION		24 500	–	–	–	–	–	30 700	30 700	55 200	–	–
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		274	–	–	–	–	–	425	425	698	–	–
Vote 4 - WATER		227 089	–	–	–	–	–	1 447	1 447	228 536	–	–
Vote 5 - WASTE WATER MANAGEMENT		49 300	–	–	–	–	–	3 552	3 552	52 852	–	–
Vote 6 - PUBLIC SAFETY		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - ENVIRONMENTAL PROTECTION		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - OTHER: MARKET		–	–	–	–	–	–	–	–	–	–	–
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		301 163	–	–	–	–	–	36 124	36 124	337 286	–	–
Total Capital Expenditure - Vote		301 163	–	–	–	–	–	36 124	36 124	337 286	–	–
Capital Expenditure - Functional												
Governance and administration		24 500	–	–	–	–	–	30 700	30 700	55 200	–	–
Executive and council									–	–		
Finance and administration		24 500						30 700	30 700	55 200		
Internal audit									–	–		
Community and public safety		–	–	–	–	–	–	–	–	–	–	–
Community and social services									–	–		
Sport and recreation									–	–		
Public safety									–	–		
Housing									–	–		
Health									–	–		
Economic and environmental services		274	–	–	–	–	–	425	425	698	–	–
Planning and development		274						425	425	698		
Road transport									–	–		
Environmental protection		–							–	–		
Trading services		276 389	–	–	–	–	–	4 999	4 999	281 388	–	–
Energy sources									–	–		
Water management		227 089						1 447	1 447	228 536		
Waste water management		49 300						3 552	3 552	52 852		
Waste management									–	–		
Other									–	–		
Total Capital Expenditure - Functional	3	301 163	–	–	–	–	–	36 124	36 124	337 286	–	–
Funded by:												
National Government		276 389						4 999	4 999	281 388		
Provincial Government									–	–		
District Municipality									–	–		
Other transfers and grants									–	–		
Transfers recognised - capital	4	276 389	–	–	–	–	–	4 999	4 999	281 388	–	–
Public contributions & donations									–	–		
Borrowing									–	–		
Internally generated funds		24 774						31 125	31 125	55 898		
Total Capital Funding		301 163	–	–	–	–	–	36 124	36 124	337 286	–	–

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

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 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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		14 984							–	14 984	15 733	16 520
Call investment deposits	1	147 656	–	–	–	–	–	–	–	147 656	155 039	162 791
Consumer debtors	1	106 673	–	–	–	–	–	–	–	106 673	111 137	115 824
Other debtors		42 896							–	42 896	45 041	47 293
Current portion of long-term receivables		62							–	62	65	68
Inventory		8 034							–	8 034	8 435	8 857
Total current assets		**320 305**	–	–	–	–	–	–	–	**320 305**	**335 450**	**351 353**
Non current assets												
Long-term receivables		32							–	32	34	36
Investments									–	–	–	–
Investment property		41 428							–	41 428	43 499	45 674
Investment in Associate									–	–	–	–
Property, plant and equipment	1	4 126 265	–	–	–	–	–	–	–	4 126 265	4 332 578	4 549 207
Agricultural									–	–	–	–
Biological									–	–	–	–
Intangible		17 183							–	17 183	16 042	18 945
Other non-current assets									–	–	–	–
Total non current assets		**4 184 908**	–	–	–	–	–	–	–	**4 184 908**	**4 394 154**	**4 613 861**
TOTAL ASSETS		**4 505 213**	–	–	–	–	–	–	–	**4 505 213**	**4 729 604**	**4 965 214**
LIABILITIES												
Current liabilities												
Bank overdraft									–	–		
Borrowing		20 511	–	–	–	–	–	–	–	20 511	21 537	22 614
Consumer deposits		21 935							–	21 935	23 032	24 183
Trade and other payables		182 162	–	–	–	–	–	–	–	182 162	191 271	200 834
Provisions		30 307							–	30 307	31 823	33 414
Total current liabilities		**254 916**	–	–	–	–	–	–	–	**254 916**	**267 662**	**281 045**
Non current liabilities												
Borrowing	1	38 749	–	–	–	–	–	–	–	38 749	40 686	42 721
Provisions	1	33 126	–	–	–	–	–	–	–	33 126	34 783	36 522
Total non current liabilities		**71 875**	–	–	–	–	–	–	–	**71 875**	**75 469**	**79 243**
TOTAL LIABILITIES		**326 791**	–	–	–	–	–	–	–	**326 791**	**343 131**	**360 287**
NET ASSETS	2	**4 178 422**	–	–	–	–	–	–	–	**4 178 422**	**4 386 473**	**4 604 927**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		3 940 197	–	–	–	–	–	–	–	3 940 197	4 137 207	4 344 067
Reserves		–	–	–	–	–	–		–	–	–	–
Minorities' interests									–	–		
TOTAL COMMUNITY WEALTH/EQUITY		**3 940 197**	–	–	–	–	–	–	–	**3 940 197**	**4 137 207**	**4 344 067**

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 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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		343 289							–	343 289	360 454	378 476
Other revenue		8 055							–	8 055	8 456	8 881
Government - operating	1	451 692							–	451 692	474 277	497 990
Government - capital	1	290 889							–	290 889	305 453	320 705
Interest		3 989							–	3 989	4 188	4 397
Dividends		–							–	–	–	–
Payments												
Suppliers and employees		(775 192)							–	(775 192)	(813 951)	(854 649)
Finance charges		(28 001)							–	(28 001)	(29 401)	(30 871)
Transfers and Grants	1	(20 213)							–	(20 213)	(21 223)	(22 285)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**274 509**	–	–	–	–	–	–	–	**274 509**	**288 234**	**302 646**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE									–	–		
Decrease (increase) in non-current debtors		618							–	618	649	681
Decrease (increase) other non-current receivables									–	–		
Decrease (increase) in non-current investments									–	–		
Payments												
Capital assets		(301 163)							–	(301 163)	(316 221)	(332 032)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(300 545)**	–	–	–	–	–	–	–	**(300 545)**	**(315 572)**	**(331 350)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									–	–	–	–
Borrowing long term/refinancing									–	–	–	–
Increase (decrease) in consumer deposits		881							–	881	925	971
Payments												
Repayment of borrowing		(21 812)							–	(21 812)	(22 903)	(24 048)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(20 931)**	–	–	–	–	–	–	–	**(20 931)**	**(21 977)**	**(23 076)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(46 967)**	–	–	–	–	–	–	–	**(46 967)**	**(49 315)**	**(51 781)**
Cash/cash equivalents at the year begin:	2	41 801							–	41 801	43 891	46 086
Cash/cash equivalents at the year end:	2	(5 166)	–	–	–	–	–	–	–	(5 166)	(5 424)	(5 695)

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)(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 B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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	(5 166)	–	–	–	–	–	–	–	(5 166)	(5 424)	(5 695)
Other current investments > 90 days		167 806	–	–	–	–	–	–	–	167 806	176 196	185 006
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**162 640**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**162 640**	**170 772**	**179 311**
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing									–	–		
Statutory requirements									–	–		
Other working capital requirements	2	62 525	–					–	–	62 525	66 195	70 032
Other provisions									–	–		
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		**62 525**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**62 525**	**66 195**	**70 002**
Surplus(shortfall)		**100 115**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**100 115**	**104 577**	**109 309**

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

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 (se

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 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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												
Total New Assets *to be adjusted*	1	197 403	–	–	–	–	–	(46 881)	(46 881)	150 522	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		131 966	–	–	–	–	–	(70 746)	(70 746)	61 220	–	–
Sanitation Infrastructure		40 390	–	–	–	–	–	(6 986)	(6 986)	33 404	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		172 356	–	–	–	–	–	(77 732)	(77 732)	94 624	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		14 000	–	–	–	–	–	27 000	27 000	41 000	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	14 000	–	–	–	–	–	27 000	27 000	41 000	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		23	–	–	–	–	–	2 477	2 477	2 500	–	–
Intangible Assets		23	–	–	–	–	–	2 477	2 477	2 500	–	–
Computer Equipment		858	–	–	–	–	–	740	740	1 598	–	–
Furniture and Office Equipment		166	–	–	–	–	–	634	634	800	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		10 000	–	–	–	–	–	–	–	10 000	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets *to be adjusted*	2	104 033	–	–	–	–	–	82 731	82 731	186 764	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		95 123	–	–	–	–	–	72 193	72 193	167 316	–	–
Sanitation Infrastructure		8 910	–	–	–	–	–	10 538	10 538	19 448	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		104 033	–	–	–	–	–	82 731	82 731	186 764	–	–
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		–	–	–	–	–	–	–	–	–	–	–
<u>Total Capital Expenditure</u> *to be adjusted*	4											
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		227 089	–	–	–	–	–	1 447	1 447	228 536	–	–
Sanitation Infrastructure		49 300	–	–	–	–	–	3 552	3 552	52 852	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		276 389	–	–	–	–	–	4 999	4 999	281 388	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		14 000	–	–	–	–	–	27 000	27 000	41 000	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		14 000	–	–	–	–	–	27 000	27 000	41 000	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		23	–	–	–	–	–	2 477	2 477	2 500	–	–
Intangible Assets		23	–	–	–	–	–	2 477	2 477	2 500	–	–
Computer Equipment		858	–	–	–	–	–	740	740	1 598	–	–
Furniture and Office Equipment		166	–	–	–	–	–	634	634	800	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		10 000	–	–	–	–	–	–	–	10 000	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE *to be adjusted*	4	**301 436**	**–**	**–**	**–**	**–**	**–**	**35 850**	**35 850**	**337 286**	**–**	**–**
ASSET REGISTER SUMMARY - PPE (WDV)	5											
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		–	–	–	–	–	–	–	–	–	–	–

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 ASSET REGISTER SUMMARY - PPE (WDV)	5	–	–	–	–	–	–	–	–	–	–	–
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		58 301	–	–	–	–	–	–	–	58 301	61 216	64 277
Repairs and Maintenance by asset class	3	**78 788**	–	–	–	–	–	**54 017**	**54 017**	**132 805**	**139 445**	**146 417**
Roads Infrastructure		6 030	–	–	–	–	–	3 732	3 732	9 762	10 250	10 763
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		28 070	–	–	–	–	–	21 439	21 439	49 509	51 985	54 584
Sanitation Infrastructure		5 113	–	–	–	–	–	10 719	10 719	15 833	16 624	17 455
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		39 213	–	–	–	–	–	35 890	35 890	75 104	78 859	82 802
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		8 385	–	–	–	–	–	1 932	1 932	10 316	10 832	11 374
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		8 385	–	–	–	–	–	1 932	1 932	10 316	10 832	11 374
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		1 206	–	–	–	–	–	3 732	3 732	4 938	5 185	5 444
Intangible Assets		1 206	–	–	–	–	–	3 732	3 732	4 938	5 185	5 444
Computer Equipment		224	–	–	–	–	–	3 732	3 732	3 955	4 153	4 361
Furniture and Office Equipment		398	–	–	–	–	–	3 732	3 732	4 130	4 336	4 553
Machinery and Equipment		12 723	–	–	–	–	–	–	–	12 723	13 359	14 027
Transport Assets		16 639	–	–	–	–	–	5 000	5 000	21 639	22 721	23 857
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**137 089**	–	–	–	–	–	**54 017**	**54 017**	**191 106**	**200 661**	**210 694**
Renewal and upgrading of Existing Assets as % of total capex		*34.5%*	*0.0%*							*55.4%*	*0.0%*	*0.0%*
Renewal and upgrading of Existing Assets as % of deprecn"		*178.4%*	*0.0%*							*320.3%*	*0.0%*	*0.0%*
R&M as a % of PPE		*0.0%*	*0.0%*							*0.0%*	*0.0%*	*0.0%*
Renewal and upgrading and R&M as a % of PPE		*0.0%*	*0.0%*							*0.0%*	*0.0%*	*0.0%*

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 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:											–	
Piped water inside dwelling		34 72875							–	0	34 72875	34 72875
Piped water inside yard (but not in dwelling)		16 20675							–	0	16 20675	16 20675
Using public tap (at least min.service level)	2	67 14225							–	0	67 14225	67 14225
Other water supply (at least min.service level)		32 4135							–	0	0	0
Minimum Service Level and Above sub-total		0	–	–	–	–	–	–	–	0	0	0
Using public tap (< min.service level)	3	28 940625							–	0	28 940625	28 940625
Other water supply (< min.service level)	3,4	30 09825							–	0	30 09825	30 09825
No water supply									–	–		
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)		40 516875							–	41	40 516875	40 516875
Flush toilet (with septic tank)		17 364375							–	17	17 364375	17 364375
Chemical toilet		20 83725							–	21	20 83725	20 83725
Pit toilet (ventilated)		67 14225							–	67	67 14225	67 14225
Other toilet provisions (> min.service level)		0							–	–	0	0
Minimum Service Level and Above sub-total		146	–	–	–	–	–	–	–	146	146	146
Bucket toilet		3 472875							–	3	3 472875	3 472875
Other toilet provisions (< min.service level)		56 723625							–	57	56 723625	56 723625
No toilet provisions		9 261							–	9	9 261	9 261
Below Minimum Servic Level sub-total		69	–	–	–	–	–	–	–	69	69	69
Total number of households	5	215	–	–	–	–	–	–	–	215	215	215
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)		139 900	–	–	–	–	–	–	–	139 900	147 455	155 565
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		139 900	–	–	–	–	–	–	–	139 900	147 455	155 565
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)		34 510	–	–	–	–	–	–	–	34 510	36 235	38 047
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		34 510	–	–	–	–	–	–	–	34 510	36 235	38 047

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

6. Include value of subsidy provided by municipality above provincial subsidy level

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

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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		481 246							–	481 246	505 308	530 574
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		34 510							–	34 510	36 235	38 047
*less Cost of Free Basis Services **(6 kilolitres per indigent household per month)***		139 900	–	–	–	–	–	–	–	139 900	147 455	155 565
Net Service charges - water revenue		306 836	–	–	–	–	–	–	–	306 836	321 618	336 962
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		122 275							–	122 275	128 389	134 808
*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		122 275	–	–	–	–	–	–	–	122 275	128 389	134 808
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		132							–	132	139	146
Connection fee - illegal connections		8							–	8	8	8
House Connections		189							–	189	198	208
New Connection Fees		2 857							–	2 857	3 000	3 150
Reconnections		166							–	166	174	183
Restrictions/Disconnections		709							–	709	745	782
Septic Tanks - Umdoni Municipality		548							–	548	576	605
Tender Deposits		29							–	29	30	32
Rates Certificates		987							–	987	1 036	1 088
Water Sundry		2							–	2	2	2
Miscellaneous / Sundry		604							–	604	634	666
Other Income _ Entity		2 098							–	2 098	2 203	2 314
Total 'Other' Revenue	1	8 329	–	–	–	–	–	–	–	8 329	8 746	9 183
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		245 544							–	245 544	257 821	270 712
Pension and UIF Contributions		38 926							–	38 926	40 872	42 916
Medical Aid Contributions		24 395							–	24 395	25 614	26 895
Overtime		7 205							–	7 205	7 566	7 944
Performance Bonus		926							–	926	972	1 021
Motor Vehicle Allowance		11 780							–	11 780	12 369	12 987
Cellphone Allowance		1 547							–	1 547	1 624	1 705
Housing Allowances		893							–	893	937	984
Other benefits and allowances		11 478							–	11 478	12 052	12 655
Payments in lieu of leave		3 019							–	3 019	3 169	3 328
Long service awards		1 595							–	1 595	1 675	1 759
Post-retirement benefit obligations	4	–							–	–	–	–
sub-total		347 306	–	–	–	–	–	–	–	347 306	364 672	382 905
Less: Employees costs capitalised to PPE									–	–		
Total Employee related costs	1	347 306	–	–	–	–	–	–	–	347 306	364 672	382 905
Contributions recognised - capital												
List contributions by contract									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		

Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		50 301							–	50 301	52 816	55 457
Lease amortisation									–	–		–
Capital asset impairment		8 000							–	8 000	8 400	8 820
Depreciation resulting from revaluation of PPE									–	–		
Total Depreciation & asset impairment	1	**58 301**	–	–	–	–	–	–	–	**58 301**	**61 216**	**64 277**
Bulk purchases												
Electricity Bulk Purchases									–	–		
Water Bulk Purchases		75 000						50 000	50 000	125 000	131 250	137 813
Total bulk purchases	1	**75 000**	–	–	–	–	–	**50 000**	**50 000**	**125 000**	**131 250**	**137 813**
Transfers and grants												
Cash transfers and grants									–	–		
Non-cash transfers and grants									–	–		
Total transfers and grants		–	–	–	–	–	–	–	–	–	–	–
Contracted services												
Security Services		13 500						13 005	13 005	26 505	27 830	29 222
Cleaning & Hygiene Services		2 420						380	380	2 800	2 940	3 087
Cash Banking									–	–	–	–
Alarm Monitoring									–	–	–	–
Agency services									–	–	–	–
Other contracted services		49						211 175	211 175	211 224	221 785	232 874
Consulting Fees									–	–	–	–
ERP Support Services									–	–	–	–
Consulting Chemist									–	–	–	–
Internal Audit cosourced									–	–	–	–
Pest Control									–	–	–	–
blockages contractors									–	–	–	–
VTS Contractors									–	–	–	–
Accounting and Banking Services		3 095							–	3 095	3 250	3 412
Revenue Management Services		6 204							–	6 204	6 514	6 740
Water Engineering Services		11 000							–	11 000	11 550	12 128
Information Communication Technology		1 750							–	1 750	1 838	1 929
Asset Management & Planning Tools & Municipal Insurance Servi		3 000							–	3 000	3 150	3 308
									–	–	–	–
									–	–	–	–
									–	–	–	–
									–	–	–	–
									–	–	–	–
									–	–	–	–
									–	–	–	–
sub-total	1	**41 018**	–	–	–	–	–	**224 560**	**224 560**	**265 578**	**278 857**	**292 800**
Allocations to organs of state:												
Electricity									–	–		
Water									–	–		
Sanitation									–	–		
Other									–	–		
Total contracted services??		**41 018**	–			–		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other Expenditure By Type												
Collection costs										–	–	–
Contributions to 'other' provisions										–	–	–
Consultant fees		–								–	–	–
Audit fees		3 200						3 255	3 255	6 455	6 778	7 117
Specialised Audit		650						(26 507)	(26 507)	(25 857)	(27 150)	(28 507)
General expenses	3,5	99 546							–	99 546	104 523	109 749
Repairs and Maintenance		78 788						(78 788)	(78 788)	–	–	–
Bank charges		780							–	780	819	860
Electricity		52 000						16 287	16 287	68 287	71 701	75 286
Salga Subscription		4 500						(485)	(485)	4 015	4 216	4 427
Printing and Stationery		2 200						(1 157)	(1 157)	1 043	1 095	1 150
Postage & Currier		1 900						6 836	6 836	8 736	9 173	9 632
Fuel & Oil		14 500						13 500	13 500	28 000	29 400	30 870
Transport Costs & Meter Audit									–	–	–	–
Materials & Mobile Chemicals									–	–	–	–
Workmans Compensation		2 300							–	2 300	2 415	2 535
Property Transfer		1 100						(500)	(500)	600	630	662
Property Rates		1 500						(300)	(300)	1 200	1 260	1 323
Vehicle Registration Licencing		1 300						2 871	2 871	4 171	4 380	4 599
Subscriptions & Membership		60							–	60	63	36
PMS		80							–	80	84	88
Labour Relations		50							–	50	53	53
Flags and Sinage		50							–	50	53	55
Political Parties Coucus		300						200	200	500	525	551
Training and work study		3 000						–	–	3 000	3 150	3 308
Rent Offices & Public participation									–	–	–	–
Rent Office Equipment									–	–	–	–
Meeting and logistics		260						(200)	(200)	60	63	66
Events, Sport & Recreation		420						(370)	(370)	50	53	55
Accommodation,seminars&travel		1 800						2 911	2 911	4 711	4 947	5 194
Advertising		480						1 727	1 727	2 207	2 317	2 433
Telephone		4 200						8 541	8 541	12 741	13 378	14 047
Garden Services									–	–	–	–
Computer Licenses		5 000						850	850	5 850	3 143	6 450

Legal Fees		1 350							–	1 350	1 418	1 488
Insurance									–	–	–	–
Computer Licenses									–	–	–	–
Vehicle Tracking		1 400						3 037	3 037	4 437	4 359	4 592
Water Research Fund									–	–	–	–
Postage & Occupational Health									–	–	–	–
									–	–	–	–
Total Other Expenditure	1	**282 713**	–	–	–	–	–	**(48 291)**	**(48 291)**	**234 422**	**246 144**	**258 451**
by Expenditure Item	14											
Employee related costs									–	–	–	–
Other materials									–	–	–	–
Contracted Services									–	–	–	–
Other Expenditure		78 788							–	78 788	82 727	86 864
Total Repairs and Maintenance Expenditure	15	**78 788**	–	–	–	–	–	–	–	**78 788**	**82 727**	**86 864**

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 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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		147 656							–	147 656	155 039	162 791
Other current investments									–	–		
Total Call investment deposits	1	147 656	–	–	–	–	–	–	–	147 656	155 039	162 791
Consumer debtors												
Consumer debtors		412 028							–	412 028	432 629	454 261
Less: provision for debt impairment		305 355	–	–	–	–	–	–	–	305 355	321 492	338 437
Total Consumer debtors	1	106 673	–	–	–	–	–	–	–	106 673	111 137	115 824
Debt impairment provision												
Balance at the beginning of the year		289 985							–	289 985	305 355	321 492
Contributions to the provision		15 369							–	15 369	16 138	16 945
Bad debts written off									–	–		
Balance at end of year		305 355	–	–	–	–	–	–	–	305 355	321 492	338 437
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		4 184 566							–	4 184 566	4 393 794	4 613 484
Leases recognised as PPE	2								–	–	–	–
Less: Accumulated depreciation		58 301							–	58 301	61 216	64 277
Total Property, plant & equipment	1	4 126 265	–	–	–	–	–	–	–	4 126 265	4 332 578	4 549 207
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												
Creditors		182 162							–	182 162	191 271	200 834
Unspent conditional grants and receipts									–	–		
VAT									–	–		
Total Trade and other payables	1	182 162	–	–	–	–	–	–	–	182 162	191 271	200 834
Non current liabilities - Borrowing												
Borrowing	3	38 749							–	38 749	40 686	42 721
Finance leases (including PPP asset element)									–	–		
Total Non current liabilities - Borrowing		38 749	–	–	–	–	–	–	–	38 749	40 686	42 721
Provisions - non current												
Retirement benefits		16 850							–	16 850	17 693	18 577
List other major items									–	–		
Refuse landfill site rehabilitation									–	–		
Other		16 276							–	16 276	17 090	17 944
Total Provisions - non current		33 126	–	–	–	–	–	–	–	33 126	34 783	36 522
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		3 940 197							–	3 940 197	4 137 207	4 344 067
Appropriations to Reserves									–	–		
Transfers from Reserves									–	–		
Depreciation offsets									–	–		
Other adjustments									–	–		
Accumulated Surplus/(Deficit)	1	3 940 197	–	–	–	–	–	–	–	3 940 197	4 137 207	4 344 067
Reserves												
Housing Development Fund									–	–		
Capital replacement									–	–		
Self-insurance									–	–		
Other reserves *(list)*									–	–		
Revaluation									–	–		
Total Reserves	2	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3 940 197	–	–	–	–	–	–	–	3 940 197	4 137 207	4 344 067

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 for

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 SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2015/16	2016/17	2017/18	Budget Year 2018/19			Budget Year +1 2019/20	Budget Year +2 2020/21
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				5.6%	0.0%	4.5%	4.5%	4.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities				125.7%	0.0%	125.7%	125.3%	125.0%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				125.7%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.6	0.0	0.6	0.6	0.6
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				16.7%	0.0%	16.7%	16.6%	16.6%
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))								
Creditors to Cash and Investments					-3526.3%	0.0%	-3526.3%	-3526.3%	-3526.3%
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)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				38.8%	0.0%	38.8%	38.8%	38.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				8.8%	0.0%	14.8%	14.8%	14.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				9.6%	0.0%	9.6%	9.6%	9.7%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				846.6%	0.0%	846.6%	845.6%	886.6%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				11.9%	0.0%	11.9%	11.8%	11.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				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	2015/16 Outcome	2016/17 Outcome	2017/18 Outcome	Budget Year 2018/19 Original Budget	2018/19 Mediun Outcome
Demographics										
Population						745	722	722	722	722
Females aged 5 - 14						130	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						200	25	200	200	200
Monthly Household Income (no. of households)	1, 12									
None						41 247	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						4 956	4 958	4 958	4 956	4 955
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						166	162	166	162	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										
Informal										
Total number of households		–	–	–	–	–	–	–	–	–
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)						5.6%	5.2%			
Interest rate - borrowing						10.6%	10.5%			
Interest rate - investment						7.7%	7.7%			
Remuneration increases						6.8%	6.8%			
Consumption growth (electricity)										
Consumption growth (water)						3.8%	3.8%			
Collection rates	7									
Property tax/service charges					%	80.5%	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					%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%

Detail on the provision of municipal services for B10

Total municipal services	Ref.		2015/16 Outcome	2016/17 Outcome	2017/18 Outcome	Budget Year 2018/19 Original Budget	Budget Year 2018/19 Adjusted Budget	Budget Year 2018/19 Full Year Forecast	2018/19 Mediun Budget Year 2018/19
		Household service targets (000)							
		Water:							
		Piped water inside dwelling				35	35	35	35
		Piped water inside yard (but not in dwelling)				16	16	16	16
	8	Using public tap (at least min.service level)				67	67	67	67
	10	Other water supply (at least min.service level)				32	32	32	32
		Minimum Service Level and Above sub-total	–	–	–	150	150	150	150
	9	Using public tap (< min.service level)				29	28	29	29
	10	Other water supply (< min.service level)				30	30	30	30
		No water supply				–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	59	59	59	59
		Total number of households	–	–	–	210	210	210	210
		Sanitation/sewerage:							
		Flush toilet (connected to sewerage)				41	41	41	41
		Flush toilet (with septic tank)				17	17	17	17
		Chemical toilet				21	21	21	21
		Pit toilet (ventilated)				67	67	67	37
		Other toilet provisions (> min.service level)				–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	146	146	146	146
		Bucket toilet				3	3	3	3
		Other toilet provisions (< min.service level)				57	57	57	57
		No toilet provisions				9	9	9	9
		Below Minimum Service Level sub-total	–	–	–	69	69	69	69
		Total number of households	–	–	–	215	215	215	215
		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 in-house services	Ref.		2015/16 Outcome	2016/17 Outcome	2017/18 Outcome	Budget Year 2018/19 Original Budget	Budget Year 2018/19 Adjusted Budget	Budget Year 2018/19 Full Year Forecast	2018/19 Medium Budget Year 2018/19
		Household service targets (000)							
		Water:							
		Piped water inside dwelling				35	35	35	35
		Piped water inside yard (but not in dwelling)				16	16	16	16
	8	Using public tap (at least min.service level)				67	67	37	37
	10	Other water supply (at least min.service level)				32	32	32	32
		Minimum Service Level and Above sub-total	–	–	–	150	150	150	150
	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	–	–	–	150	150	150	150
		Sanitation/sewerage:							
		Flush toilet (connected to sewerage)				41	41	41	41
		Flush toilet (with septic tank)				17	17	17	17
		Chemical toilet				21	21	21	21
		Pit toilet (ventilated)				67	57	67	67
		Other toilet provisions (> min.service level)				–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	146	146	146	146
		Bucket toilet				3	3	3	3
		Other toilet provisions (< min.service level)				57	57	57	57
		No toilet provisions				9	9	9	9
		Below Minimum Service Level sub-total	–	–	–	69	69	69	69
		Total number of households	–	–	–	215	215	215	215
		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.		2015/16 Outcome	2016/17 Outcome	2017/18 Outcome	Budget Year 2018/19 Original Budget	Budget Year 2018/19 Adjusted Budget	Budget Year 2018/19 Full Year Forecast	2018/19 Medium Budget Year 2018/19
		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.		2015/16 Outcome	2016/17 Outcome	2017/18 Outcome	Budget Year 2018/19 Original Budget	Budget Year 2018/19 Adjusted Budget	Budget Year 2018/19 Full Year Forecast	2018/19 Medium Budget Year 2018/19
Names of service providers		**Household service targets (000)**							
		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	–	–	–	–	–	–	–
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 2018/19						
			Original Budget	**Prior Adjusted**	**Accum. Funds**	**Multi-year capital**	**Unforc. 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)**	139 900 000						
		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 - 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	2015/16	2016/17	2017/18	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2019/20	Budget Year +2 2020/21
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				(5 166)	–	(5 166)	(5 424)	(5 695)
Cash + investments at the yr end less applications - R'000	2	18(1)b				100 115	–	100 115	104 577	109 309
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				300 537	–	78 317	81 673	85 701
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-1.1%	-1.2%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	80.0%	0.0%	80.0%	80.1%	80.2%
Debt Impairment expense as a % of total billable revenue	7	18(1)a,(2)				0.7%	0.0%	0.7%	0.7%	0.7%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	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%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							4.4%	4.4%
Long term receivables % change - incr(decr)	12	18(1)a							5.0%	5.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	14	20(1)(vi)				34.5%	0.0%	55.4%	0.0%	0.0%

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 2018/19							Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**443 655**	–	–	–	–	–	**443 655**	**466 524**	**508 008**
Local Government Equitable Share		360 673					–	360 673	380 002	414 269
RSC Levy Replacement	3	75 204					–	75 204	81 836	88 955
Finance Management		1 865					–	1 865	1 865	1 800
EPWP incentive		3 250					–	3 250	–	–
Rural Roads Asset Management Systems Grant		2 663					–	2 663	2 821	2 984
							–	–		
Other transfers and grants [insert description]							–	–		
Provincial Government:		**2 400**	–	–	**1 000**	–	**1 000**	**3 400**	**2 600**	**2 716**
Development Planning Shared Surpport		400					–	400	500	500
Umzumbe Trails		2 000					–	2 000	2 100	2 216
Shared Legal Services	4				1 000	–	1 000	1 000		
							–	–		
Other transfers and grants [insert description]	5						–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		5 637	–	–	–	–	–	5 637	–	–
Grants from LM's to Entities		**5 637**					–	5 637		
							–	–		
Total Operating Transfers and Grants	6	**451 692**	–	–	**1 000**	–	**1 000**	**452 692**	**469 124**	**510 724**
Capital Transfers and Grants										
National Government:		**290 889**	–	–	–	–	–	**290 889**	**336 038**	**355 509**
Municipal Infrastructure Grant (MIG)		235 889					–	235 889	241 038	255 284
Water Services Infrastructure Grant		55 000					–	55 000	95 000	100 225
							–	–	–	–
							–	–		
							–	–		
Other capital transfers [insert description]							–	–		
Provincial Government:		–	–	–	–	**37 899**	**37 899**	**37 899**	**37 899**	**37 899**
Disaster Recovery Grant						37 899	37 899	37 899	37 899	37 899
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total Capital Transfers and Grants	6	**290 889**	–	–	–	**37 899**	**37 899**	**328 788**	**373 937**	**393 408**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**742 581**	–	–	**1 000**	**37 899**	**38 899**	**781 480**	**843 061**	**904 132**

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 by 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 2018/19							Budget Year +1 2019/20	Budget Year +2 2020/21
		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:		**458 155**	–	–	–	–	–	**458 155**	**481 749**	**523 994**
Local Government Equitable Share		360 673					–	360 673	380 002	414 269
RSC Levy Replacement		75 204					–	75 204	81 836	88 955
Finance Management		1 865					–	1 865	1 865	1 800
EPWP Incentive		3 250					–	3 250		
Rural Roads Asset Management Systems Grant		2 663					–	2 663	2 821	2 984
		14 500					–	14 500	15 225	15 986
Other transfers and grants [insert description]							–	–		
Provincial Government:		**2 400**	–	–	**1 000**	–	**1 000**	**3 400**	**2 600**	**2 716**
Development Planning Shared Surpport		400					–	400	500	500
Umzumbe Trails		2 000					–	2 000	2 100	2 216
Shared Legal Services					1 000		1 000	1 000		
							–	–		
Other transfers and grants [insert description]							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		5 637	–	–	–	–	–	5 637	–	–
Grants from LM's to Entities		**5 637**					–	5 637		
							–	–		
Total operating expenditure of Transfers and Grants:		**466 192**	–	–	**1 000**	–	**1 000**	**467 192**	**484 349**	**526 710**
Capital expenditure of Transfers and Grants										
National Government:		**276 389**	–	–	–	–	–	**276 389**	**326 063**	**345 035**
Municipal Infrastructure Grant (MIG)		221 389					–	221 389	231 063	244 810
Water Services Infrastructure Grant		55 000					–	55 000	95 000	100 225
							–	–	–	–
							–	–		
							–	–		
Other capital transfers [insert description]							–	–		
Provincial Government:		–	–	–	–	**37 899**	**37 899**	**37 899**	**37 899**	**37 899**
Disaster Recovery Grant						37 899	37 899	37 899	37 899	37 899
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total capital expenditure of Transfers and Grants		**276 389**	–	–	–	**37 899**	**37 899**	**314 288**	**363 962**	**382 934**
Total capital expenditure of Transfers and Grants		**742 581**	–	–	**1 000**	**37 899**	**38 899**	**781 480**	**848 311**	**909 645**

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 2018/19							Budget Year +1 2019/20	Budget Year +2 2020/21
		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		7 778					–	7 778	8 167	8 575
Conditions met - transferred to revenue		1 976	–	–	–	–	–	1 976	8 167	8 575
Conditions still to be met - transferred to liabilities		5 802					–	5 802		
Provincial Government:										
Balance unspent at beginning of the year		117					–	117	122	129
Current year receipts		400					–	400	420	441
Conditions met - transferred to revenue		200	–	–	–	–	–	200	210	221
Conditions still to be met - transferred to liabilities		317					–	317	332	349
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		2 176	–	–	–	–	–	2 176	8 377	8 796
Total operating transfers and grants - CTBM	2	6 118	–	–	–	–	–	6 118	332	349
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		290 888					–	290 888	305 432	320 704
Conditions met - transferred to revenue		124 908	–	–	–	–	–	124 908	131 153	137 711
Conditions still to be met - transferred to liabilities		165 980					–	165 980	174 279	182 993
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		124 908	–	–	–	–	–	124 908	131 153	137 711
Total capital transfers and grants - CTBM		165 980	–	–	–	–	–	165 980	174 279	182 993
TOTAL TRANSFERS AND GRANTS REVENUE		127 084	–	–	–	–	–	127 084	139 530	146 506
TOTAL TRANSFERS AND GRANTS - CTBM		172 099	–	–	–	–	–	172 099	174 612	183 342

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)(a)); 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 SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2018/19							Budget Year +1 2019/20	Budget Year +2 2020/21
		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		7 778					–	7 778	8 167	8 575
Conditions met - transferred to revenue		1 976	–	–	–	–	–	1 976	8 167	8 575
Conditions still to be met - transferred to liabilities		5 802					–	5 802		
Provincial Government:										
Balance unspent at beginning of the year		117					–	117	122	129
Current year receipts		400					–	400	420	441
Conditions met - transferred to revenue		200	–	–	–	–	–	200	210	221
Conditions still to be met - transferred to liabilities		317					–	317	332	349
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		2 176	–	–	–	–	–	2 176	8 377	8 796
Total operating transfers and grants - CTBM	2	6 118	–	–	–	–	–	6 118	332	349
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		290 888					–	290 888	305 432	320 704
Conditions met - transferred to revenue		124 908	–	–	–	–	–	124 908	131 153	137 711
Conditions still to be met - transferred to liabilities		165 980					–	165 980	174 279	182 993
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		124 908	–	–	–	–	–	124 908	131 153	137 711
Total capital transfers and grants - CTBM		165 980	–	–	–	–	–	165 980	174 279	182 993
TOTAL TRANSFERS AND GRANTS REVENUE		127 084	–	–	–	–	–	127 084	139 530	146 506
TOTAL TRANSFERS AND GRANTS - CTBM		172 099	–	–	–	–	–	172 099	174 612	183 342

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)(a)); 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 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
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	6 078							–	6 078	6 400	6 739
Tourism Development		6 282							–	6 282	6 615	6 966
Tourism Marketing		7 853							–	7 853	8 269	8 707
TOTAL ALLOCATIONS TO ENTITIES/EMs'		20 213	–	–	–	–	–	–	–	20 213	21 284	22 412
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	20 213	–	–	–	–	–	–	–	20 213	21 284	22 412

Non-cash transfers to other municipalities												
[insert description]	1								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
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 2018/19									
		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		5 057							–	5 057	0.0%
Pension and UIF Contributions		259							–	259	0.0%
Medical Aid Contributions		221							–	221	0.0%
Motor Vehicle Allowance		3 294							–	3 294	0.0%
Cellphone Allowance		391							–	391	
Housing Allowances		2 233							–	2 233	
Other benefits and allowances		54							–	54	
Sub Total - Councillors		11 509	–	–	–	–	–	–	–	11 509	0.0%
% increase			(0)							–	
Senior Managers of the Municipality											
Basic Salaries and Wages		4 968							–	4 968	0.0%
Pension and UIF Contributions		696							–	696	0.0%
Medical Aid Contributions		195							–	195	0.0%
Overtime									–	–	
Performance Bonus		315							–	315	
Motor Vehicle Allowance		1 492							–	1 492	0.0%
Cellphone Allowance		68							–	68	0.0%
Housing Allowances		157							–	157	
Other benefits and allowances		37							–	37	
Payments in lieu of leave		83							–	83	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Senior Managers of Municipality		8 010	–	–	–	–	–	–	–	8 010	0.0%
% increase			(0)								
Other Municipal Staff											
Basic Salaries and Wages		230 263							–	230 263	0.0%
Pension and UIF Contributions		37 671							–	37 671	0.0%
Medical Aid Contributions		23 852						(5 000)	(5 000)	18 852	-21.0%
Overtime		6 899						30 310	30 310	37 209	439.4%
Performance Bonus										–	
Motor Vehicle Allowance		10 287							–	10 287	0.0%
Cellphone Allowance		1 394							–	1 394	0.0%
Housing Allowances		703						1 985	1 985	2 689	
Other benefits and allowances		11 132						12 370	12 370	23 502	
Payments in lieu of leave		2 843							–	2 843	0.0%
Long service awards		1 595						1 111	1 111	2 706	69.6%
Post-retirement benefit obligations	5								–	–	
Sub Total - Other Municipal Staff		326 639	–	–	–	–	–	40 777	40 777	367 416	12.5%
% increase											
Total Parent Municipality		346 158	–	–	–	–	–	40 777	40 777	386 935	11.8%
Board Members of Entities											
Basic Salaries and Wages									–	–	
Pension and UIF Contributions									–	–	
Medical Aid Contributions									–	–	
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance									–	–	
Cellphone Allowance									–	–	
Housing Allowances									–	–	
Other benefits and allowances		7							–	7	
Board Fees		1 610							–	1 610	0.0%
Payments in lieu of leave		–							–	–	
Long service awards		–							–	–	
Post-retirement benefit obligations	5	–							–	–	
Sub Total - Board Members of Entities		1 616	–	–	–	–	–	–	–	1 616	0.0%
% increase											
Senior Managers of Entities											
Basic Salaries and Wages		6 600							–	6 600	0.0%
Pension and UIF Contributions		212							–	212	0.0%
Medical Aid Contributions		–							–	–	
Overtime		–							–	–	
Performance Bonus		306							–	306	
Motor Vehicle Allowance		–							–	–	
Cellphone Allowance		71							–	71	
Housing Allowances		–							–	–	
Other benefits and allowances		266							–	266	
Payments in lieu of leave		92							–	92	0.0%
Long service awards		–							–	–	
Post-retirement benefit obligations	5	–							–	–	
Sub Total - Senior Managers of Entities		7 547	–	–	–	–	–	–	–	7 547	0.0%
% increase											
Other Staff of Entities											
Basic Salaries and Wages		3 714							–	3 714	0.0%
Pension and UIF Contributions		347							–	347	0.0%
Medical Aid Contributions		348							–	348	0.0%
Overtime		307							–	307	0.0%
Performance Bonus		305							–	305	
Motor Vehicle Allowance		–							–	–	
Cellphone Allowance		13							–	13	0.0%
Housing Allowances		33							–	33	
Other benefits and allowances		43							–	43	
Payments in lieu of leave		–							–	–	
Long service awards		–							–	–	
Post-retirement benefit obligations	5	–							–	–	
Sub Total - Other Staff of Entities		5 111	–	–	–	–	–	–	–	5 111	0.0%
% increase											
Total Municipal Entities		14 274	–	–	–	–	–	–	–	14 274	0.0%
TOTAL SALARY, ALLOWANCES & BENEFITS		360 431	–	–	–	–	–	40 777	40 777	401 208	11.3%
% increase											
TOTAL MANAGERS AND STAFF		347 386	–	–	–	–	–	40 777	40 777	388 063	11.7%

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 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
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		–	338	255	255	–	–	–	2 080	2 080	2 080	2 080	2 080	11 250	11 813	12 403
Vote 2 - FINANCE & ADMINISTRATION		181 953	1 541	2 665	3 133	371	156	763	(37 236)	(37 236)	(37 236)	(37 236)	(37 236)	4 400	4 620	4 851
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVE		25	(8)	–	–	14	10	–	11 346	11 346	11 346	11 346	11 346	56 773	59 612	62 593
Vote 4 - WATER		23 411	14 297	96 841	27 134	9 214	267 054	23 736	102 951	102 951	102 951	102 951	102 951	976 441	1 025 263	1 076 526
Vote 5 - WASTE WATER MANAGEMENT		6 787	7 173	8 442	8 442	3 638	8 002	8 496	19 464	19 464	19 464	19 464	(18 435)	110 399	155 713	163 499
Vote 6 - PUBLIC SAFETY		–	(84)	–	–	–	–	–	1 625	1 625	1 625	1 625	1 625	8 040	8 442	8 864
Vote 7 - ENVIRONMENTAL PROTECTION		–	–	–	–	–	–	17	3 598	3 598	3 598	3 598	3 598	18 007	18 907	19 852
Vote 8 - OTHER: MARKET		–	–	–	–	–	–	–	168	168	168	168	168	839	881	925
Vote 9 - SPORTS & RECREATION		–	–	–	–	–	–	–	51	51	51	51	51	253	265	279
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		**212 175**	**23 258**	**108 203**	**38 964**	**13 236**	**275 222**	**33 013**	**104 046**	**104 046**	**104 046**	**104 046**	**66 147**	**1 186 402**	**1 285 516**	**1 349 792**
Expenditure by Vote																
Vote 1 - EXECUTIVE & COUNCIL		5 060	9 568	5 951	6 154	6 897	5 954	4 883	4 860	4 860	4 860	4 860	4 860	68 769	72 207	75 818
Vote 2 - FINANCE & ADMINISTRATION		13 726	33 156	23 211	23 850	15 973	15 269	17 597	24 551	24 551	24 551	24 551	24 551	265 538	187 050	196 402
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVE		1 945	4 095	2 279	2 279	2 268	5 820	3 330	10 371	10 371	10 371	10 371	10 371	73 871	77 564	81 443
Vote 4 - WATER		24 328	45 405	37 708	37 708	31 085	41 321	25 073	62 113	62 113	62 113	62 113	62 113	553 992	581 692	610 777
Vote 5 - WASTE WATER MANAGEMENT		13 217	8 798	4 589	4 625	7 768	20 123	8 391	11 528	11 528	11 528	11 528	11 528	125 350	131 617	138 198
Vote 6 - PUBLIC SAFETY		–	1 201	395	395	110	243	234	278	278	278	278	278	3 970	4 169	4 377
Vote 7 - ENVIRONMENTAL PROTECTION		–	–	–	–	–	110	4	3 296	3 296	3 296	3 296	3 296	16 595	17 425	18 296
Vote 8 - OTHER: MARKET		–	–	–	–	–	–						–	–	–	–
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		**58 276**	**102 223**	**74 133**	**75 011**	**64 902**	**89 040**	**59 512**	**116 998**	**116 998**	**116 998**	**116 998**	**116 998**	**1 108 085**	**1 071 724**	**1 125 310**
Surplus/ (Deficit)		**153 900**	**(78 965)**	**34 070**	**(36 047)**	**(51 666)**	**186 182**	**(26 499)**	**(12 952)**	**(12 952)**	**(12 952)**	**(12 952)**	**(50 851)**	**78 317**	**213 792**	**224 481**

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 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
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		**181 953**	**1 879**	**2 920**	**3 388**	**371**	**156**	**763**	**(35 156)**	**(35 156)**	**(35 156)**	**(35 156)**	**(35 156)**	**15 850**	**16 433**	**17 254**
Executive and council		–	338	255	255	–	–		2 080	2 080	2 080	2 080	2 080	11 250	11 813	12 403
Finance and administration		181 953	1 541	2 665	3 133	371	156	763	(37 236)	(37 236)	(37 236)	(37 236)	(37 236)	4 400	4 620	4 851
Internal audit		–	–	–	–		–						–	–	–	–
Community and public safety		–	**(84)**	–	–	–	–	–	**1 675**	**1 675**	**1 675**	**1 675**	**1 675**	**8 293**	**8 707**	**9 143**
Community and social services			–										–	–	–	–
Sport and recreation			–						51	51	51	51	51	253	265	279
Public safety			(84)						1 625	1 625	1 625	1 625	1 625	8 040	8 442	8 864
Housing			–										–	–	–	–
Health			–										–	–	–	–
Economic and environmental services		**25**	**(8)**	–	–	**14**	**10**	**17**	**4 733**	**4 733**	**4 733**	**4 733**	**55 792**	**74 780**	**78 519**	**82 445**
Planning and development		25	(8)			14	10		1 135	1 135	1 135	1 135	52 194	56 773	59 612	62 593
Road transport		–	–			–	–						–	–	–	–
Environmental protection		–	–			–	–	17	3 598	3 598	3 598	3 598	3 598	18 007	18 907	19 852
Trading services		**30 198**	**21 470**	**105 283**	**35 576**	**12 852**	**275 056**	**32 232**	**200 269**	**200 269**	**200 269**	**200 269**	**(189 002)**	**1 124 739**	**1 180 976**	**1 240 025**
Energy sources		–	–	–	–	–	–						–	–	–	–
Water management		23 411	14 297	96 841	27 134	9 214	267 054	23 736	102 951	102 951	102 951	102 951	102 951	976 441	1 025 263	1 076 526
Waste water management		6 787	7 173	8 442	8 442	3 638	8 002	8 495	97 318	97 318	97 318	97 318	(291 953)	148 298	155 713	163 499
Waste management		–	–	–	–	–	–						–	–	–	–
Other		–	–	–	–	–	–		168	168	168	168	168	839	881	925
Total Revenue - Functional		**212 175**	**23 258**	**108 203**	**38 984**	**13 236**	**275 222**	**33 013**	**171 688**	**171 688**	**171 688**	**171 688**	**(186 524)**	**1 224 301**	**1 285 516**	**1 349 792**
Expenditure - Functional																
Governance and administration		**18 786**	**42 725**	**29 162**	**30 004**	**22 870**	**21 223**	**22 480**	**29 411**	**29 411**	**29 411**	**29 411**	**29 411**	**334 307**	**351 022**	**368 573**
Executive and council		5 060	9 568	5 951	6 154	6 897	5 954	4 883	4 860	4 860	4 860	4 860	4 860	68 769	72 207	75 818
Finance and administration		13 726	33 156	23 211	23 850	15 973	15 269	17 597	24 551	24 551	24 551	24 551	24 551	265 538	278 815	292 755
Internal audit		–	–	–	–	–	–						–	–	–	–
Community and public safety		–	**1 201**	**395**	**395**	**110**	**243**	**234**	**278**	**278**	**278**	**278**	**278**	**3 970**	**4 169**	**4 377**
Community and social services			–	–	–	–	–						–	–	–	–
Sport and recreation			–	–	–	–	–						–	–	–	–
Public safety			1 201	395	395	110	243	234	278	278	278	278	278	3 970	4 169	4 377
Housing			–	–	–	–	–						–	–	–	–
Health			–	–	–	–	–						–	–	–	–
Economic and environmental services		**1 945**	**4 095**	**2 279**	**2 279**	**2 268**	**5 930**	**3 333**	**13 667**	**13 667**	**13 667**	**13 667**	**13 667**	**90 466**	**94 989**	**99 739**
Planning and development		1 945	4 095	2 279	2 279	2 268	5 820	3 330	10 371	10 371	10 371	10 371	10 371	73 871	77 564	81 443
Road transport		–	–	–	–	–	–						–	–	–	–
Environmental protection		–	–	–	–	–	110	4	3 296	3 296	3 296	3 296	3 296	16 595	17 425	18 296
Trading services		**37 545**	**54 203**	**42 297**	**42 333**	**39 654**	**61 644**	**33 464**	**73 641**	**73 641**	**73 641**	**73 641**	**73 641**	**679 342**	**713 309**	**748 975**
Energy sources		–	–	–	–	–	–						–	–	–	–
Water management		24 328	45 405	37 708	37 708	31 885	41 321	25 073	62 113	62 113	62 113	62 113	62 113	553 992	581 692	610 777
Waste water management		13 217	8 798	4 589	4 625	7 768	20 323	8 391	11 528	11 528	11 528	11 528	11 528	125 350	131 617	138 198
Waste management		–	–	–	–	–	–						–	–	–	–
Other		–	–	–	–	–	–						–	–	–	–
Total Expenditure - Functional		**58 276**	**102 223**	**74 133**	**75 011**	**64 902**	**89 040**	**59 512**	**116 998**	**116 998**	**116 998**	**116 998**	**116 998**	**1 108 085**	**1 163 489**	**1 221 663**
Surplus/ (Deficit) 1.		**153 900**	**(78 965)**	**34 070**	**(36 047)**	**(51 666)**	**186 182**	**(26 499)**	**54 691**	**54 691**	**54 691**	**54 691**	**(283 521)**	**116 216**	**122 027**	**128 128**

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 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
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		23 347	14 165	27 027	27 027	9 092	21 676	23 736	32 153	32 153	32 153	32 153	32 153	306 836	321 618	336 962
Service charges - sanitation revenue		6 787	7 173	8 442	8 442	3 638	8 002	8 496	14 259	14 259	14 259	14 259	14 259	122 275	128 389	134 808
Service charges - refuse													–	–	–	–
Service charges - other													–	–	–	–
Rental of facilities and equipment		90	59	29	29				24	24	24	24	1 089	1 391	1 461	1 534
Interest earned - external investments				426					611	611	611	611	611	3 480	3 654	3 837
Interest earned - outstanding debtors			1 450		870	261	126	739	(587)	(587)	(587)	(587)	(587)	508	534	561
Dividends received													–	–	–	–
Fines, penalties and forfeits													–	–	–	–
Licences and permits													–	–	–	–
Agency services													–	–	–	–
Transfers and subsidies		181 905	421	387	387	93	145 302		2 484	2 484	2 484	2 484	114 261	452 692	475 327	499 093
Other revenue		47	(10)	2 185	2 208	152	115	42	718	718	718	718	718	8 329	8 746	9 183
Gains on disposal of PPE													–	–	–	–
Total Revenue		**212 175**	**23 258**	**38 496**	**38 964**	**13 236**	**175 222**	**33 013**	**49 661**	**49 661**	**49 661**	**49 661**	**162 504**	**895 513**	**939 729**	**985 978**
Expenditure By Type																
Employee related costs		28 890	44 708	34 544	34 544	30 210	32 955	31 281	22 035	22 035	22 035	22 035	22 035	347 306	364 672	382 905
Remuneration of councillors		792	807	815	815	799	769	767	1 512	1 512	1 512	1 512	1 512	13 125	13 781	14 470
Debt impairment									632	632	632	632	632	3 159	3 317	3 483
Depreciation & asset impairment									11 660	11 660	11 660	11 660	11 660	58 301	61 216	64 277
Finance charges		34	339	67	154	31	101	257	5 403	5 403	5 403	5 403	5 403	28 001	29 401	30 871
Bulk purchases				8 839	8 839	4 378	6 656		19 258	19 258	19 258	19 258	19 258	125 000	131 250	137 813
Other materials		–	106	221	221	109	106		2 443	2 443	2 443	2 443	2 443	12 980	13 629	13 629
Contracted services		28 187	32 543	21 190	21 642	20 489	33 572	21 404	17 310	17 310	17 310	17 310	17 310	265 578	278 857	292 800
Grants and subsidies		5			–		–		4 042	4 042	4 042	4 042	4 042	20 213	[illegible]	22 285
Other expenditure		236	22 913	7 978	8 315	8 066	14 220	5 095	33 520	33 520	33 520	33 520	33 520	234 422	246 144	258 451
Loss on disposal of PPE		131	808	481	481	821	661	708	(818)	(818)	(818)	(818)	(818)	–	–	–
Total Expenditure		**58 276**	**102 223**	**74 133**	**75 011**	**64 902**	**89 040**	**59 512**	**116 998**	**116 998**	**116 998**	**116 998**	**116 998**	**1 108 085**	**1 163 489**	**1 220 982**
Surplus/(Deficit)		**153 900**	**(78 965)**	**(35 637)**	**(36 047)**	**(51 666)**	**86 182**	**(26 499)**	**(67 336)**	**(67 336)**	**(67 336)**	**(67 336)**	**45 506**	**(212 572)**	**(223 760)**	**(235 004)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)				69 707			100 000		31 816	31 816	31 816	31 816	(6 083)	290 889	305 433	320 705
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		**153 900**	**(78 965)**	**34 070**	**(36 047)**	**(51 666)**	**186 182**	**(26 499)**	**(35 520)**	**(35 520)**	**(35 520)**	**(35 520)**	**39 423**	**78 317**	**81 673**	**85 701**

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 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
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	1															
Property rates													–			
Service charges - electricity revenue													–			
Service charges - water revenue		25 254	14 074	26 998	20 570	22 136	21 099	19 556	19 556	19 556	19 556	19 556	19 556	245 469		
Service charges - sanitation revenue		6 787	7 173	7 173	8 275	9 102	8 002	16 303	16 303	16 303	16 303	16 303	(30 209)	97 820		
Service charges - refuse													–			
Service charges - other													–			
Rental of facilities and equipment			59	29	31		29	207	207	207	207	207	208	1 391	1 461	1 534
Interest earned - external investments		89	1 450	425	638	259	126	82	82	82	82	82	82	3 480	3 654	3 837
Interest earned - outstanding debtors					(17)	(2)		88	88	88	88	88	88	508	534	561
Dividends received													–			
Fines, penalties and forfeits													–			
Licences and permits													–			
Agency services													–			
Transfer receipts - operational		181 855	421	–	–	66	145 541	20 635	20 635	20 635	20 635	20 635	20 635	451 692	474 277	497 990
Other revenue		47	74	2 185	186	153	115	651	651	651	651	651	651	6 663	6 997	7 346
Cash Receipts by Source		**212 032**	**23 251**	**36 810**	**29 683**	**31 713**	**174 914**	**57 522**	**57 522**	**57 522**	**57 522**	**57 522**	**11 011**	**507 025**	**486 922**	**511 268**
Other Cash Flows by Source																
Transfers receipts - capital		72 000	–	–			100 000	19 815	19 815	19 815	19 815	19 815	19 815	290 889	305 433	320 705
Contributions & Contributed assets													–			
Proceeds on disposal of PPE													–			
Short term loans		4 781	519		7	7	7	(887)	(887)	(887)	(887)	(887)	(887)	–		
Borrowing long term/refinancing		43 940						(7 323)	(7 323)	(7 323)	(7 323)	(7 323)	(7 323)	–		
Increase (decrease) in consumer deposits		460	56	(55)	19	19	27	59	59	59	59	59	59	881	925	971
Decrease (Increase) in non-current debtors		1 430	31	(34)	12		1	(137)	(137)	(137)	(137)	(137)	(137)	618	649	681
Decrease (increase) other non-current receivables													–			
Decrease (increase) in non-current investments					12 248	34 344	51 379	(16 328)	(16 328)	(16 328)	(16 328)	(16 328)	(16 329)	–		
Total Cash Receipts by Source		**334 642**	**23 857**	**36 721**	**41 969**	**66 084**	**326 327**	**52 720**	**52 720**	**52 720**	**52 720**	**52 720**	**6 210**	**1 099 413**	**793 930**	**833 626**
Cash Payments by Type																
Employee related costs		29 185	44 311	34 253	29 508	29 957	32 675	24 570	24 570	24 570	24 570	24 570	24 569	347 306		
Remuneration of councillors		792	807	815	837	799	769	1 384	1 384	1 384	1 384	1 384	1 384	13 125		
Finance charges		27	294	58	68	23	49	4 580	4 580	4 580	4 580	4 580	4 580	28 001		
Bulk purchases - Electricity													–			
Bulk purchases - Water & Sewer				8 839	15 245	4 378	6 656	6 647	6 647	6 647	6 647	6 647	6 647	75 000		
Other materials		180	232	480	1 072	801	560	2 117	2 117	2 117	2 117	2 117	2 117	16 029		
Contracted services		17 003	17 230	12 478	10 607	12 239	27 295	9 306	9 306	9 306	9 306	9 306	(102 362)	41 018		
Transfers and grants - other municipalities		(0)											0			
Transfers and grants - other		–	–					3 369	3 369	3 369	3 369	3 369	3 369	20 213		
Other expenditure		51 261	41 457	26 180	7 639	24 338	149 039	(8 600)	(8 600)	(8 600)	(8 600)	(8 600)	25 800	282 713		
Cash Payments by Type		**98 448**	**104 331**	**83 104**	**64 975**	**72 535**	**217 042**	**43 373**	**43 373**	**43 373**	**43 373**	**43 373**	**(33 895)**	**823 405**	**–**	**–**
Other Cash Flows/Payments by Type																
Capital assets		17 729	40 376	9 563	1 060	959	54 887	29 431	29 431	29 431	29 431	29 431	29 431	301 163		
Repayment of borrowing		21 999	873	–	436		4 790	(1 048)	(1 048)	(1 048)	(1 048)	(1 048)	(1 048)	21 812		
Other Cash Flows/Payments				–									–			
Total Cash Payments by Type		**138 176**	**145 579**	**92 667**	**66 471**	**73 494**	**276 718**	**71 757**	**71 757**	**71 757**	**71 757**	**71 757**	**(5 512)**	**1 146 380**	**–**	**–**
NET INCREASE/(DECREASE) IN CASH HELD		**196 466**	**(121 723)**	**(55 945)**	**(24 502)**	**(7 410)**	**49 609**	**(19 037)**	**(19 037)**	**(19 037)**	**(19 037)**	**(19 037)**	**11 721**	**(46 967)**	**793 930**	**833 626**
Cash/cash equivalents at the month/year beginning:		41 801	238 268	116 545	60 600	36 098	28 688	78 296	59 260	40 223	21 186	2 150	(16 887)	41 801	(5 166)	788 764
Cash/cash equivalents at the month/year end:		238 268	116 545	60 600	36 098	28 688	78 296	59 260	40 223	21 186	2 150	(16 887)	(5 166)	(5 166)	788 764	1 622 390

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

Description - Municipal Vote	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
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 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT													–	–	–	–
Vote 4 - WATER													–	–	–	–
Vote 5 - WASTE WATER MANAGEMENT													–	–	–	–
Vote 6 - PUBLIC SAFETY													–	–	–	–
Vote 7 - ENVIRONMENTAL PROTECTION													–	–	–	–
Vote 8 - OTHER: MARKET													–	–	–	–
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													–	–	–	–
Vote 2 - FINANCE & ADMINISTRATION				6 972				2 921	9 061	9 061	9 061	9 061	9 061	55 200	–	–
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		23	23	23	23	23	23	23	23	23	23	23	448	698	–	–
Vote 4 - WATER		17 729	33 136	6 972	33 136	396	46 077	5 774	17 063	17 063	17 063	17 063	17 063	228 536	–	–
Vote 5 - WASTE WATER MANAGEMENT			4 703	1 182	4 703		8 361	5 058	5 769	5 769	5 769	5 769	5 769	52 852	–	–
Vote 6 - PUBLIC SAFETY													–	–	–	–
Vote 7 - ENVIRONMENTAL PROTECTION													–	–	–	–
Vote 8 - OTHER: MARKET													–	–	–	–
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	17 752	37 862	15 149	37 862	419	54 461	13 776	31 916	31 916	31 916	31 916	32 341	337 286	–	–
Total Capital Expenditure	2	17 752	37 862	15 149	37 862	419	54 461	13 776	31 916	31 916	31 916	31 916	32 341	337 286	–	–

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 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
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		–	–	6 972	–	–	–	2 921	2 921	2 921	2 921	2 921	33 621	55 200	–	–
Executive and council													–	–	–	–
Finance and administration				6 972				2 921	2 921	2 921	2 921	2 921	33 621	55 200	–	–
Internal audit													–	–	–	–
Community and public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and social services													–	–	–	–
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		23	23	23	23	23	23	23	23	23	23	23	448	698	–	–
Planning and development		23	23	23	23	23	23	23	23	23	23	23	448	698	–	–
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		17 729	37 839	8 154	37 839	396	54 438	12 416	12 416	12 416	12 416	12 416	62 915	281 388	–	–
Energy sources													–	–	–	–
Water management		17 729	33 136	6 972	33 136	396	46 077	5 774	5 774	5 774	5 774	5 774	62 221	228 536	–	–
Waste water management			4 703	1 182	4 703		8 361	6 642	6 642	6 642	6 642	6 642	694	52 852	–	–
Waste management													–	–	–	–
Other													–	–	–	–
Total Capital Expenditure - Functional		17 752	37 862	15 149	37 862	419	54 461	15 360	15 360	15 360	15 360	15 360	96 984	337 286	–	–

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 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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		172 356	–	–	–	–	–	(77 732)	(77 732)	94 624	–	–
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		131 966	–	–	–	–	–	(70 746)	(70 746)	61 220	–	–
Dams and Weirs									–	–		
Boreholes									–	–		
Reservoirs									–	–		
Pump Stations									–	–		
Water Treatment Works		131 966						(70 746)	(70 746)	61 220		
Bulk Mains									–	–		
Distribution									–	–		
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares									–	–		
Sanitation Infrastructure		40 390	–	–	–	–	–	(6 986)	(6 986)	33 404	–	–
Pump Station									–	–		
Reticulation									–	–		
Waste Water Treatment Works		40 390						(6 986)	(6 986)	33 404		
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		14 000	–	–	–	–	–	27 000	27 000	41 000	–	–
Operational Buildings		14 000	–	–	–	–	–	27 000	27 000	41 000	–	–
Municipal Offices		14 000						27 000	27 000	41 000		
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		23	–	–	–	–	–	2 477	2 477	2 500	–	–
Servitudes									–	–		
Licences and Rights		23	–	–	–	–	–	2 477	2 477	2 500	–	–
Water Rights									–	–		
Effluent Licenses									–	–		
Solid Waste Licenses									–	–		
Computer Software and Applications		23						2 477	2 477	2 500		
Load Settlement Software Applications									–	–		
Unspecified									–	–		
Computer Equipment		858	–	–	–	–	–	740	740	1 598	–	–
Computer Equipment		858						740	740	1 598		
Furniture and Office Equipment		166	–	–	–	–	–	634	634	800	–	–
Furniture and Office Equipment		166						634	634	800		
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment									–	–		
Transport Assets		10 000	–	–	–	–	–	–	–	10 000	–	–
Transport Assets		10 000						–	–	10 000		
Land		–	–	–	–	–	–	–	–	–	–	–
Land									–	–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–	–		
Total Capital Expenditure on new assets *to be adjusted*	1	197 403	–	–	–	–	–	(46 881)	(46 881)	150 522	–	–

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 Expend

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

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

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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 renewal of existing assets by Asset Class/Sub-class												
Infrastructure		104 033	–	–	–	–	–	82 731	82 731	186 764	–	–
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		95 123	–	–	–	–	–	72 193	72 193	167 316	–	–
Dams and Weirs									–	–		
Boreholes									–	–		
Reservoirs									–	–		
Pump Stations									–	–		
Water Treatment Works		95 123						72 193	72 193	167 316		
Bulk Mains									–	–		
Distribution									–	–		
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares									–	–		
Sanitation Infrastructure		8 910	–	–	–	–	–	10 538	10 538	19 448	–	–
Pump Station									–	–		
Reticulation									–	–		
Waste Water Treatment Works		8 910						10 538	10 538	19 448		
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	104 033	–	–	–	–	–	82 731	82 731	186 764	–	–

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

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 273 595

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

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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		39 213	–	–	–	–	–	35 890	35 890	75 104	78 859	82 802
Roads Infrastructure		6 030	–	–	–	–	–	3 732	3 732	9 762	10 250	10 763
Roads		6 030						3 732	3 732	9 762	10 250	10 763
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		28 070	–	–	–	–	–	21 439	21 439	49 509	51 985	54 584
Dams and Weirs									–	–		
Boreholes									–	–		
Reservoirs		4 391						3 732	3 732	8 123	8 529	8 955
Pump Stations									–	–		
Water Treatment Works		5 888						3 732	3 732	9 620	10 101	10 606
Bulk Mains									–	–		
Distribution		13 765						10 244	10 244	24 009	25 209	26 470
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares		4 026						3 732	3 732	7 758	8 146	8 553
Sanitation Infrastructure		5 113	–	–	–	–	–	10 719	10 719	15 833	16 624	17 455
Pump Station									–	–		
Reticulation		2 417						6 988	6 988	9 405	9 875	10 369
Waste Water Treatment Works		2 696						3 732	3 732	6 428	6 749	7 087
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									–	–		
Cemetaries/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		8 385	–	–	–	–	–	1 932	1 932	10 316	10 832	11 374
Operational Buildings		8 385	–	–	–	–	–	1 932	1 932	10 316	10 832	11 374
Municipal Offices		6 470						(1 800)	(1 800)	4 670	4 903	5 148
Pay/Enquiry Points									–	–		
Building Plan Offices									–	–		
Workshops		1 915						3 732	3 732	5 647	5 929	6 225
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		1 206	–	–	–	–	–	3 732	3 732	4 938	5 185	5 444
Servitudes									–	–		
Licences and Rights		1 206	–	–	–	–	–	3 732	3 732	4 938	5 185	5 444
Water Rights									–	–		
Effluent Licenses									–	–		
Solid Waste Licenses									–	–		
Computer Software and Applications		1 206						3 732	3 732	4 938	5 185	5 444
Load Settlement Software Applications									–	–		
Unspecified									–	–		
Computer Equipment		224	–	–	–	–	–	3 732	3 732	3 955	4 153	4 361
Computer Equipment		224						3 732	3 732	3 955	4 153	4 361
Furniture and Office Equipment		398	–	–	–	–	–	3 732	3 732	4 130	4 336	4 553
Furniture and Office Equipment		398						3 732	3 732	4 130	4 336	4 553
Machinery and Equipment		12 723	–	–	–	–	–	–	–	12 723	13 359	14 027
Machinery and Equipment		12 723							–	12 723	13 359	14 027
Transport Assets		16 639	–	–	–	–	–	5 000	5 000	21 639	22 721	23 857
Transport Assets		16 639						5 000	5 000	21 639	22 721	23 857
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	78 788	–	–	–	–	–	54 017	54 017	132 805	139 445	146 417

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)(e)); 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 SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		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		56 426	-	-	-	-	-	-	-	56 426	59 247	62 213
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		50 894	-	-	-	-	-	-	-	50 894	53 439	56 111
Dams and Weirs									-	-		
Boreholes									-	-		
Reservoirs		30 563							-	30 563	32 091	33 696
Pump Stations									-	-		
Water Treatment Works		15 005							-	15 005	15 755	16 543
Bulk Mains									-	-		
Distribution		5 326							-	5 326	5 592	5 872
Distribution Points									-	-		
PRV Stations									-	-		
Capital Spares									-	-		
Sanitation Infrastructure		5 532	-	-	-	-	-	-	-	5 532	5 809	6 099
Pump Station									-	-		
Reticulation		187							-	187	196	206
Waste Water Treatment Works		5 345							-	5 345	5 612	5 893
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		208	–	–	–	–	–	–	–	208	216	229
Operational Buildings		208	–	–	–	–	–	–	–	208	216	229
Municipal Offices		198							–	198	208	218
Pay/Enquiry Points									–	–		
Building Plan Offices									–	–		
Workshops									–	–		
Yards									–	–		
Stores		10							–	10	11	11
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		304	–	–	–	–	–	–	–	304	319	335
Servitudes									–	–		
Licences and Rights		304	–	–	–	–	–	–	–	304	319	335
Water Rights									–	–		
Effluent Licenses									–	–		
Solid Waste Licenses									–	–		
Computer Software and Applications		304							–	304	319	335
Load Settlement Software Applications									–	–		
Unspecified									–	–		
Computer Equipment		289	–	–	–	–	–	–	–	289	303	319
Computer Equipment		289							–	289	303	319
Furniture and Office Equipment		480	–	–	–	–	–	–	–	480	504	529
Furniture and Office Equipment		480							–	480	504	529
Machinery and Equipment		229	–	–	–	–	–	–	–	229	240	252
Machinery and Equipment		229							–	229	240	252
Transport Assets		365	–	–	–	–	–	–	–	365	383	402
Transport Assets		365							–	365	383	402
Land		–	–	–	–	–	–	–	–	–	–	–
Land									–	–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–	–		
Total Depreciation to be adjusted	1	58 301	–	–	–	–	–	–	–	58 301	61 216	64 277

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

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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 SB19 List of capital programmes and projects affected by Adjustments Budget -

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Medium Term Revenue and Expenditure Framework					
												Budget Year 2018/19		Budget Year +1 2019/20		Budget Year +2 2020/21	
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			[illegible]	500	900				
Corporate Services	Motor Vehicles						Other Assets	General Vehicles			[illegible]	10 000	10 000				
Corporate Services	Building & Structures						Other Assets	Municipal Offices			[illegible]	14 000	10 000				
Corporate Services	Furniture and Equipment						Other Assets	Municipal Offices			[illegible]	–	11 800				
Budget and Treasury	Computer Equipment						Other Assets	Municipal Offices			[illegible]	–	2 500				
Water Services																	
	Kwazolu Water Supply Bulk						Infrastructure - Water	Water Treatment Works			30 2512728 30 6217975	10 000	7 500				
	Kwazulu Water Supply Reticulation						Infrastructure - Water	Water Treatment Works			30 2512728-30 6217975		450				
	Mhlabatshane Regional Water Supply Scheme						Infrastructure - Water	Water Treatment Works			30 2512728-30 6217975	7 500	–				
	Umtamvuna Water Works Raw Water Upgrade						Infrastructure - Water	Water Treatment Works			30 2512728 30 6217975	8 000	16 277				
	Mabheleni East Water Project						Infrastructure - Water	Water Treatment Works			30 2512728-30 6217975	10 000	–				
	Harding Weza Regional Bulk Water Supply Planning (Bulk)						Infrastructure - Water	Water Treatment Works			30 2512728-30 6217975	20 500	29 000				
	Umzimkhulu Bulk Water Augmentation Scheme Stage						Infrastructure - Water	Water Treatment Works			30 2512728-30 6217975	5 000	14 000				
	Malaba and Surrounds Water Supply Scheme						Infrastructure - Water	Water Treatment Works			30 2512728-30 6217975	1 000	1 200				
	Water Pipeline Replacements						Infrastructure - Water	Water Treatment Works			30 2512728-30 6217975	37 994	66 539				
	Mistake Farm Supply scheme						Infrastructure - Water	Water Treatment Works			30 2512728-30 6217975	1 000	7 400				
	Vulamehlo Cross-Border Water Scheme						Infrastructure - Water	Water Treatment Works			30 2512728-30 6217975	1 900	1 520				
	Kwalembe Bulk Water Extension						Infrastructure - Water	Water Treatment Works			30 2512728-30 6217975	650	250				
	KwaNyuswa Water Scheme Phase 3						Infrastructure - Water	Water Treatment Works			30 2512728-30 6217975	3 000	6 000				
	Upgrade of Nkonka Pumpstation Dududu & surrounding infills						Infrastructure - Water	Water Treatment Works			30 2512728-30 6217975	1 016	–				
	Water Pipeline Replacements (South Coast Pipeline Phase 2B						Infrastructure - Water	Water Treatment Works			30 2512728-30 6217975	14 139	–				
	Water Pipeline Replacements (Umdoni reservoir to Sezela Elysium Mthwalume Link)						Infrastructure - Water	Water Treatment Works			30 2512728-30 6217975	30 000	–				
	Assisted Morrison infill Bulk Main and Reticulation)						Infrastructure - Water	Water Treatment Works			30 2512728-30 6217975	5 000	–				
	Kwahlongwa WTW upgrade						Infrastructure - Water	Water Treatment Works			30 2512728-30 6217975	10 000	–				
	Gamalakhe Water Supply						Infrastructure - Water	Water Treatment Works			30 2512728-30 6217975	2 500	2 500				
	Mechumulo Water Scheme						Infrastructure - Water	Water Treatment Works			30 2512728 30 6217975	2 500	5 000				
	Roads and telemetry upgrade project						Infrastructure - Water	Water Treatment Works			30 2512728 30 6217975	30 000	30 000				
	Non-revenue water reduction project						Infrastructure - Water	Water Treatment Works			30 2512728-30 6217975	30 000	22 500				
Waste Water Management																	
	Malangeni Low Cost Housing Project						Infrastructure - Sanitation	Reticulation			30 2512728-30 6217975	11 900	10 102				
	Umzinto Waste Water Treatment Works and Outfall Sewer: Upgrade and Rehabilitation						Infrastructure - Sanitation	Reticulation			30 2512728 30 6217975	8 910	345				
	Pennington Walkthrome Sanitation Project-Provision of Bulk Sewer & Reticulation Infrastruc						Infrastructure - Sanitation	Reticulation			30 2512728 30 6217975	12 400	12 400				
	Harding Sanitation Scheme Phase 3						Infrastructure - Sanitation	Reticulation			30 2512728-30 6217975	1 540	8 104				
	Margate Sewer Pipeline Replacement						Infrastructure - Sanitation	Reticulation			30 2512728 30 6217975	10 000	4 000				
	Msabengele/Ivongo Sanitation Project						Infrastructure - Sanitation	Reticulation			30 2512728-30 6217975	3 000	7 000				
	Bhobhoyi/Mkholombe Sanitation						Infrastructure - Sanitation	Reticulation			30 2512728-30 6217975	500	200				
	KwaLatshoda						Infrastructure - Sanitation	Reticulation			30 2512728 30 6217975	550	550				
	Umzinto Slum Clearance Farm Isonti Low cost Housing Water and Sanitation						Infrastructure - Sanitation	Reticulation			30 2512728 30 6217975	500	–				
	New 1.5ML/d Melville WWTW-Planning Phase						Infrastructure - Sanitation	Reticulation			30 2512728-30 6217975	–	510				
	5.5ML/d Extension of uMhlangeni WWTW Planning Phase						Infrastructure - Sanitation	Reticulation			30 2512728-30 6217975	–	850				
Entities:																	
List all capital projects grouped by Municipal Entity																	
Entity A																	
Ugu South Coast Tourism Entity							Other Assets	Furniture and other office equipment			30 2512728-30 6217975	174	600				
Entity B																	
South Coast Development Agency							Other Assets	Furniture and other office equipment			30 2512728 30 6217975	100	50				

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)

OTHER DEPTS DRAFT ADJUSTMENTS CAPITAL BUDGET 2018-2019

SDBIP CODE	SDBIP NAME	Activities	Breakdown 2018/2019	Source of Funding	Total budget 2018/2019	ADJUSTMENTS BUDGET
CS011A	Motor Vehicles - Fleet replacement plan (60)	Double cabs C0007-8	5 000 000.00	Internal	10 000 000.00	5 000 000.00
		Bakkies C0007-10	4 500 000.00			4 500 000.00
		Sedans C0007-9	500 000.00			500 000.00
		LDV's				
CS023a	Long Term office accomodation plan - Disaster Management Buiding phase 3		7 000 000.00	Internal	7 000 000.00	3 000 000.00
CS023a.	Long term office accomodation plan - Oslo Beach Phase 3		7 000 000.00	Internal	7 000 000.00	27 000 000.00
CS025a	ICT Infrastructure Servers		500 000.00	Internal	500 000.00	900 000.00
BTO78	Implementation of mSCOA Financial System			Internal		2 500 000.00
	Standby Quarters: beds, fridges, microwaves,			Internal		800 000.00
	Building Refurbishments & fencing of various sites (OHS)			Internal		11 000 000.00
	Disaster Recovery			Grant		37 899 000.00
			24 500 000.00		24 500 000.00	93 099 000.00

WATER SERVICES DRAFTADJUSTMENTS CAPITAL BUDGET 2018-2019

SDBIP CODE	SDBIP NAME	Activities	Total Budget 2018/2019	Source of Funding	ADJUSTMENTS BUDGET	Local Municipality	Ward	New / Old Projects
WS/PMU4	Kwaxolo Water Supply - Bulk Supply (AFA) MIS 229750	Construction	10 000 000.00	MIG	7 500 000.00	Ray Nkonyeni		NEW
			C0058-21					
WS/PMU3	Kwaxolo Water Supplu - Reticulation			MIG	850 000.00			NEW
WS/PMU6	Umtamvuna Water Treatment Works Extention	Construction	8 000 000.00	MIG	16 277 000.03	Ray Nkonyeni		OLD
			C0066-16					
WS/PMU18	Kwanyuswa Water Scheme - Phase 3 (AFA) MIS 194753	Construction	6 000 000.00	MIG		Ray Nkonyeni		NEW
			C0066-9		3 000 000.00	3 000 000.00		
			C0058-22		3 000 000.00	3 000 000.00		
WS/PMU9	Umzimkhulu Bulk Water Augmentation Scheme Stage One (AFA) MIS 257184	Construction	5 000 000.00	MIG	12 000 000.00	Ray Nkonyeni		OLD
			C0066-10					
WS/PMU11	Msikaba and Surrounds Water Supply Scheme	Construction	4 000 000.00	MIG	1 200 000.00	Ray Nkonyeni		NEW
			C0066-11					
WS/PMU19	Water Pipeline Replacements	Construction	37 984 000.00	MIG	86 539 162.00	Ray Nkonyeni		OLD
			C0141-15					
WS/PMU14	Mistake Farm Supply Scheme	Construction	1 800 000.00	MIG	7 400 000.00	Umdoni		NEW
			C0058-24			800 000.00		
			C0058-21			1 000 000.00		
WS/PMU15	Vulamehlo Cross-Border Water Scheme	Planning	1 970 000.00	MIG	1 520 000.00	Umdoni		NEW
			C0066-12					

WS/PMU17	KwaLembe Water Supply Scheme Extension	Planning	680 000.00	MIG	250 000.00	Umdoni		NEW
	Upgrade of Nkonka Pumpstation, Dududu and Surrounding Infills	Planning	4 016 000.00 C0061-22	MIG		Umdoni		NEW
WS/PMU7	Harding Weza Regional Bulk Water Supply Planning (AFA) MIS 207998	Construction	26 500 000.00 C0066-14	MIG	29 000 000.00	Umuziwabantu		NEW
WS/PMU5	Mhlabatshane Regional Water Supply Scheme	Construction	7 000 000.00 C0061-24	MIG		Umzumbe		NEW
WS/PMU 32	Mabheleni East Water Project	Planning	10 000 000.00 C0066-15 C0061-23	MIG		Umzumbe 5 000 000.00 5 000 000.00		NEW
	Water Pipeline Replacements (South Coast Pipeline Phase 2B to Malangeni Link)	Planning	14 139 161.86 C0141-16	MIG		Umzumbe		OLD
	Water Pipeline Replacements (Umdoni Reservoir to Sezela, Elysium, Mthwalume Link)	Planning Planning	20 000 000.00 C0141-17	MIG		Umzumbe		OLD
	Assist to Morrison Infill Bulk Main and Reticulation	Planning Construction	5 000 000.00 C0141-18	MIG		Umzumbe		NEW
	Kwahlongwa WTW upgrade	Construction	10 000 000.00 C0141-19	MIG		Umzumbe		OLD
WS/PMU1	Gamalahke Water Supply		2 500 000.00 C0064-8	WSIG	WSIG 2 500 000.00			NEW

[illegible]	Maphumulo Water Scheme		2 500 000.00 C0065-4	WSIG	MIG **5 000 000.00**			NEW
WS/WAT/CAP/5	Scada and telemetry upgrade project		30 000 000.00 C0026-1	WSIG	**30 000 000.00**			OLD
WS/WAT/CAP/7	Nonrevenue water reduction		20 000 000.00 C0142-13	WSIG	**22 500 000.00**			OLD

227 089 161.86

228 536 162.03 total water
55 000 000.00 WSIG
173 536 162.03 MIG

SANITATION DRAFT ADJUSTMENTS CAPITAL BUDGET 2018-2019

SDBIP CODE	SDBIP NAME	Activities	Total Budget 2018/2019	Source of Funding	ADJUSTMENTS BUDGET	Local Municifpality	Ward	New/Old Projects
WS/PMU24	Margate Sewer Pipeline Replacement	Construction	10 000 000.00	MIG	4 000 000.00	Ray Nkonyeni		NEW
WS/PMU26	Bhobhoyi / Mkholombe Sanitation	Planning	500 000.00	MIG	200 000.00	Ray Nkonyeni		NEW
WS/PMU25	Masinenge/uVongo Sanitation Project (AFA) MIS 221952	Construction	3 000 000.00	MIG	7 000 000.00	Ray Nkonyeni		NEW
WS/PMU28	Kwalatshoda Water & Sanitation Project	Planning	550 000.00	MIG	550 000.00	Ray Nkonyeni		NEW
WS/PMU21	Umzinto Waste Water Treatment Works and Outfall Sewers Upgrade and Rehabilitation	Construction	8 910 000.00	MIG	346 000.00	Umdoni		OLD
WS/PMU22	Pennington Waterborne Sanitation Project-Provision of Bulk Sewer & Reticulation Infrastructure	Construction	12 400 000.00	MIG	12 400 000.00	Umdoni		NEW
WS/PMU19	Malangeni Low Cost Housing Project	Construction	11 900 000.00	MIG	19 101 999.97	Umdoni		
WS/PMU12	Umzinto Slum Clearance: Farm Isonti Low cost Housing Water and Sanitation Scheme	Planning	500 000.00	MIG	-	Umdoni		NEW

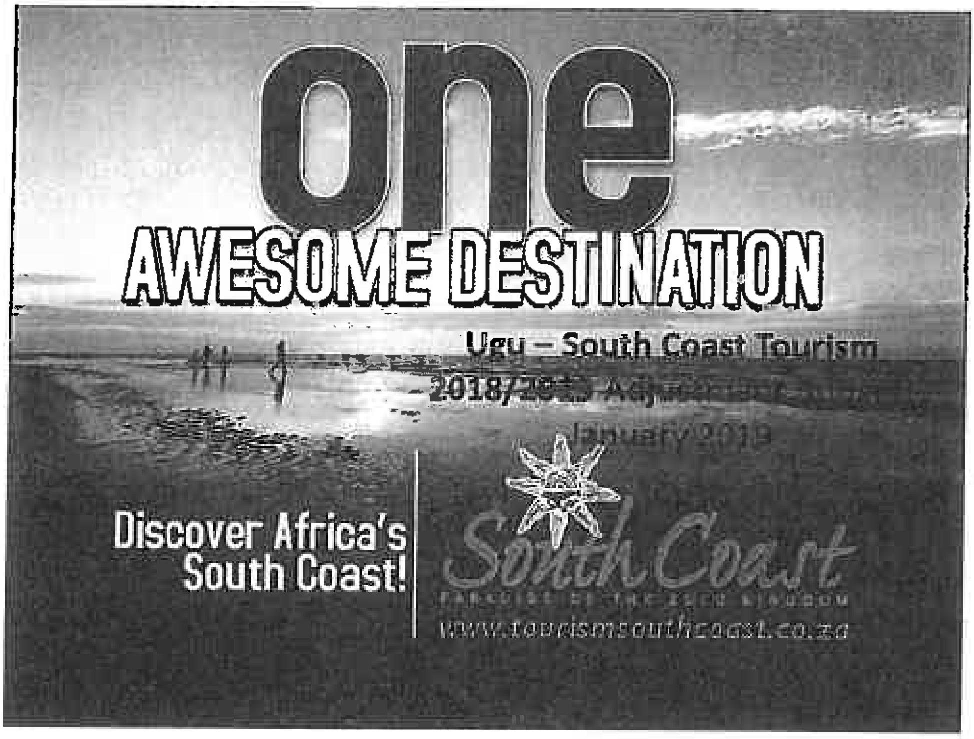
W5/PMU31	Harding Sanitation scheme phase 3	Close out	1 539 838.14	MIG	**8 103 838.00**	Umuziwabantu		NEW
	[redacted]			MIG	**500 000.00**			NEW
	[redacted]			MIG	**650 000.00**			NEW
			49 299 838.14		**52 851 837.97**			

UGU BUDGET	300 889 000.00
TOURISM	173 595.00
DEVELOPMENT AGENCY	100 000.00
TOTAL	301 162 595.00

37 899 000.00	DISASTER RECOVERY GRANT
55 200 000.00	INTERNAL
226 388 000.00	MIG
55 000 000.00	WSIG
374 487 000.00	**TOTAL BUDGET UGU**
648 471.00	TOURISM
50 000.00	DEVELOPMENT AGENCY
375 185 471.00	**CONSOL CAPEX BUDGET**

UGU DISTRICT MUNICIPALITY
MUNICIPAL INFRASTRUCTURE GRANT 2018/2019 ALLOCATION

DETAILS		2016/2017 Revised	2017/2018	2018/2019	% Increase
National MIG Allocation		233 873 000	245 479 000	235 889 000	-3.91%
Vat Recovered MIG					
Less : Allocated Expenditure		233 873 000	245 479 000	235 889 000	-3.91%
Capital – Sanitation					
Infrastructure Projects	Capex – Sanitation	46 906 419	53 269 420	58 799 838	10.38%
Capital – Water		***193 252 618***	***189 800 000***	***162 589 162***	-14.34%
Infrastructure Projects	Capex – Water	193 252 618	189 800 000	162 589 162	-14.34%
Operational – Grants		***5 029 963***	***6 246 580***	***14 000 000***	124.12%
Vulamehlo VIP's	Opex – Conditional Grants		0		
Umzumbe VIP's	Opex – Conditional Grants	5 029 963	0		
Ezinqoleni VIP's	Opex – Conditional Grants		0		
uMuziwabantu VIP's	Opex – Conditional Grants		0		
Hibiscus Coast VIP's	Opex – Conditional Grants		5 000 000	14 000 000	180.00%
General Operational Expenditure (Prog. Mgt Costs)	Opex – Conditional Grants		1 246 580	0	-100.00%
AVAILABLE		0	0	0	0.00%



South Coast

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Income

Sources of Income	Approved Budget 2018/2019	Adj. Budget 2018/2019	Inc / (Decr) R	% Inc / (Dec)
Grant Income (Ugu DM)	14 135 196	14 135 196	Nil	0
Local Muni's – Total	**4 012 697**	**4 012 697**		
- Ray Nkonyeni	2 007 570	2 007 570	Nil	-
- Umdoni	1 151 729	1 151 729	Nil	-
- Umzumbe	476 798	476 798	Nil	-
- Umuziwabantu	376 599	376 599	Nil	
Revenue	496 751	420 122	(76 629)	-15%
Interest	644 854	482 312	(162 542)	-25%
Conditional Grant income	2 816 251	2 816 251	0	0
Reserves	0	605 999	605 999	0
Total	22 105 750	22 472 576	366 827	2%

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Expenditure Summary

Expenditure Budget	Approved Budget 2018/2019	Adj. Budget 2018/2019	Inc/ (Decrease) R	% Inc / (Dec)
Capital	173 595	648 471	474 876	274%
Operational	21 932 154	21 824 106	(108 048)	
Total	22 105 750	22 472 576	366 827	2%

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COAST COUNTRY CULTURE EVENTS EXTREME FAMILY FUNCTIONS GOLF SPORTS

South Coast

Operational Expenditure breakdown

Expenditure	Approved Budget 2018/2019	Adj. Budget 2018/2019	Increase / (Decrease) R	% Inc / (Dec)
Board fees	711 202	701 764	(9 439)	-1.3%
Salaries	7 473 191	7 365 168	(108 023)	-1.4%
Depreciation	235 935	235 935	Nil	
General Operations	2 662 990	2 457 899	(205 091)	7.7%
Interest	500	500	-	-
Maint. & Repairs	287 819	143 3448	(144 471)	-50.2%
Marketing	3 172 133	4 063 750	891 617	28.1%
Development	3 672 132	4 139 491	(532 642)	-14.5%
Conditional Grant	2 816 251	2 816 251	Nil	
SCBF	500 000	500 000	Nil	
Ugu Jazz	400 000	400 000	Nil	
Total	21 932 154	21 824 106	(108 048)	1.5%

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Analysis Ratios

Item	Expenditure	Percentage of Total Budget
Directors fees	701 764	3%
Salaries	7 365 168	33%
Operational cost	2 837 682	13%
Marketing*	5 921 876	26%
Development*	4 997 617	22%
Capital	648 471	3%
Total	22 472 577	100%

Includes all aspects of *Marketing and *Development promotional & event cost centres

Thank you!

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