Ugu District Municipality

ADJUSTMENTS BUDGET 2021/2022

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UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 24 FEBRUARY 2022

10.3 Adjustment Budget: 2021/2022: Ugu District Municipality

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

It was

RESOLVED:

a) That the report regarding the Adjustment Budget 2021 / 2022- Ugu District Municipality be and is hereby **NOTED.**

b) That the Adjustments Budget 2021/2022 be and is hereby **APPROVED**, as set out in the following schedules:

- Table B1 –Budget Summary;
- Table B2 –Budget Financial Performance (standard classification);
- Table B3 –Budget Financial Performance (revenue & expenditure by Municipal vote);
- Table B4 –Budget Financial Performance (revenue & expenditure);
- Table B5 –Capital Expenditure Budget by vote and funding;
- Table B6 –Budget Financial Position;
- Table B7 –Budget Cash Flow;
- Table B8 –Cash backed reserves/accumulated surplus reconciliation;
- Table B9 –Asset Management;
- Table B10 –Basic Service Delivery measurement; and
- Other Supporting Tables (Table SB1-SB19).

c) That the Budget Funding and Financial Recovery Plan be and is hereby **NOTED.**

d) That the Budget Funding and Financial Recovery Plan be and is hereby **APPROVED.**

CERTIFIED A TRUE COPY OF THE ORIGINAL

VO MAZIBUKO
GENERAL MANAGER: CORPORATE SERVICES

Ugu District Municipality

MAYORS REPORT

Draft Budget Speech delivered by the Mayor of Ugu District Municipality, Cllr P Mthiyane on the presentation of the Adjustments IDP/Budget for the financial year 2021/22 at the physical sitting of the Ugu District Municipal Council on the 24th of February 2022

PREAMBLE

Madam Speaker, I wish to pause for a moment of silence in remembrance of all the residents, staff members, front line workers and friends who have succumbed to the Covid-19 pandemic since it broke out in the country.... And may their souls rest in peace!

Madam Speaker, Cllr NH Gumede

Amakhosi

Members of Council

Members of the Executive Committee

Leadership of the Opposition Parties in Council.

The Municipal Manager.

Leadership of municipal entities

Municipal staff

Leaders of Labour, Business and Civil Society.

Members of the Media.

Fellow Residents

Good Morning.... Sanibonani!

Madam Speaker.

INTRODUCTION

Thank you for affording me the honour to present the 2021/22 financial year Adjustments Budget to this august house today. The tabling of this Adjustments budget takes place at a period when our country has entered its 430 day of the lockdown under level ONE which is part of the precautionary measures taken by our government to curb the spread of Covid-19 pandemic.

Let me welcome the People of our District whose voices were heard through the various IDP/Budget roadshows across the district and those who are joining us today.

IMPACT OF COVID-19

Madam Speaker, it is without any doubt that the outbreak of COVID-19 pandemic has brought about pain in the lives of our communities. This pandemic brought about an immediate disruption to both our social and economic stability. We entered a state of National Disaster which necessitated for our government to effectively reprioritise developmental plans we had for the advancement of our respective communities and divert resources towards responding to the COVID-19 pandemic and our district was not immune to this. However, and perhaps most worrying, evidence indicates that the health and economic impact of the virus will mostly be carried disproportionately by the poor communities. And this has a potential of creating a social crisis by weakening our economies while shedding jobs.

Covid-19 pandemic has exacerbated the fault lines in our developmental trajectory. And in responding to the impact of COVID-19 in the in the District, a District Command Council was established together with clusters to lead and coordinate the District response to COVID-19 cases. The Command Council is comprised of representation from all key sectors of government who are instrumental in the delivery of services to residents in the District. And through targeted interventions, I am pleased to indicate that most communities within our district were provided with relief of different kind. And as a Water Services Authority we are set to bear the significant burden of the unprecedented economic effects of Covid-19 while also being expected to provide services of water and sanitation to our residents.

STATE OF THE MUNICIPALITY

Madam Speaker, over the course of this term of office we have made bold pronouncements and commitments aligned to the identified priorities. We have worked hard to improve and strengthen our financial position. This council has adopted Revenue Enhancement and Debt Reduction Strategies which are currently under implementation in order to reduce dependency on grants and increase our collections on water and sanitation services rendered. And in order to sustain this healthy financial position we rely heavily on our customers to continue supporting the municipality by honouring their monthly payments for services rendered.

Also, another notable threat to our stable financial position is the illegal water connections which are rife among our communities. This Council has recently adopted a policy on Illegal and Unauthorised Water Connections. This policy will effectively aid the municipality in dealing

with the widespread domestic and business illegal connections across the district.

DISTRICT DEVELOPMENT MODEL

Madam Speaker, this Council has a responsibility to respond to the National Government directives, which directives are captured in the District Development Model. This is a new integrated planning model for Cooperative Governance which seeks to integrate district-based service delivery approach aimed at fast-tracking service delivery. And this serves as a road map for this council in directing service delivery of water and sanitation services in coordinated manner to our people in the District.

IDP/BUDGET ROADSHOWS

Madam Speaker, during the month of April 2021 we had conversations with our residents during the IDP/Budget roadshows in all four local municipalities across the district, the purpose of which was to solicit the views of our communities on this draft budget and also measure our service delivery progress to date as well as to gather information on the immediate community needs. And during these public engagements, residents confirmed that the Municipality is indeed at work in delivering water and sanitation services, but more work still needs to be done.

BUDGET STATEMENT

Fellow Councillors, as we enter the final term of office for this council, we stand on the shoulders of giant leaders who have been here before us, to whom we dip our banner in salute and honour of the great district municipality that we have today. And this budget we are tabling today demonstrates our commitment in addressing the challenges being faced by our communities of which many were being expressed during our conversations with communities during the roadshows. This Budget also puts concrete figures to the programmes we have outlined in the Integrated Development Plan.

Ladies and gentlemen, the budget I'm tabling here today is influenced by the current economic challenges faced by the country and the province in general emanating from the effects of Covid-19. Also, the high unemployment rate that exist within our communities and the ever-increasing municipal debt puts a serious financial strain on the municipality's ability to deliver on its mandate of water and sanitation services. And this calls for us to place more financial focus on our core municipal deliverables of water and sanitation services...nothing else!!

Madam Speaker, Section 87 sub-section (3) of the Municipal Finance Management Act No. 56 of 2003 requires the Mayor of the parent municipality to also table the proposed budget of the municipal entity at the time when the annual budget of the municipality for the relevant year is tabled. Therefore, in compliance with this legislative provision, I will also be tabling the draft budget of Ugu South Coast Tourism, together with that of Ugu South Coast Development Agency.

Madam Speaker, the documents that I will be tabling to this Council are strategic tools with which to effectively manage public funds entrusted to this Council for the purposes of service delivery.

In preparing for this draft budget, we have been fully conscious of our legislative mandate, that of provision of water and sanitation in a sustainable environment and we have ensured that the appropriate resources are allocated to meet these strategic objectives.

2021/2022 Adjustments Budget:

Madam Speaker, the 2021/2022 Adjustments budget we are presenting here today attempts to strike a balance between on-going service delivery imperatives and responding socio-economic challenges confronting our district.

In terms of Chapter 57 of the Municipal Finance Management Act, No 56 of 2003, I am required to table before this Council meeting, our municipal budget for the 2021/2022 financial year for approval.

The total budget we are presenting here before this house amounts to One billion, Three hundred and Eighty Three million, Six hundred and Forty Six thousand, Eight hundred and Sixty Two Rands (R 1 382 646 862) with an allocation of Three hundred and Forty Three million, Six Hundred and Thirty Eight Thousand and Two Hundred and Fifty five Rands (343 638 255) for capital and an allocation of One Billion, Two and Forty Nine million, Six hundred and Thirty-Five thousand and Seven Hundred Rands (R1 249 635 700) for the operational budget.

TARIFF INCREASES

The 2021/2022 financial year tariff increases are driven by the following major broad considerations:

- Input costs from our suppliers – Eskom tariff increase of 15.5% and Umgeni Water tariff increase of above 5% on bulk water supply.
- Staff Salary increment – 5.5% as the existing multi-year SALGBC salary agreement lapses at the end of June 2021.

During the public consultations on this draft budget, various submissions were made by residents for us to reconsider our initial tariffs increase proposal of 8.5% (R17.34) and we did listen. In light of this consideration, the proposed tariff increases we are presenting today for council approval is 6.5 % (R17.02) for water and sanitation services.

Madam Speaker, I must indicate that this increment will seriously impact on our income position for the financial year 2021/22 as a year that will require even more financial prudence.

To ensure financial sustainability, employee related costs of the Municipality require urgent attention as the continued increase thereof is a real threat to our financial viability.

Despite this, we are still required to deliver on our legislative mandate to our community. This will require us as the Council to be extra vigilant in the discharge of our role of political oversight and to ensure a more stringent monitoring of public expenditure. We can do this by thorough verification of the impact of our service delivery interventions to our community.

Madam Speaker allow me to remind this house on the progress we have made during this term of office on the implementation of major projects of water and sanitation which are being funded from our capital budget.

We have completed the construction of Mhlabatshane phase 10 at Umzumbe and the completion of this project marks the municipality's continued commitment of ensuring provision of basic water infrastructure to all communities. This project provides more than 100 000 households with portable water in the areas of Umzumbe and Ray Nkonyeni Municipalities. The objective of this project is to provide potable water to ten (10) Tribal Authority areas and forty-nine tribal wards which translate to 7 Municipal Wards. This iconic multi-million-rand project includes the construction of the new dam, access roads, a pump house, water supply pipelines, a water treatment works and reservoirs.

We have also extended the implementation of water and sanitation projects across the district as follows:

- **Umdoni** –Umzinto Farm Isonti Water and Sanitation, Malangeni Low-Cost Housing project and KwaLembe Bulk Water Extension
- **Ray Nkonyeni** – KwaXolo Bulk Water Supply, Umzimkhulu Off Channel Storage Dam, Umtamvuna Water Works, Margate Sewer Pipeline Replacement, Masinenge /Uvongo Sanitation project, Umzimkhulu Permanent Reinforced Concrete Berm, Umzimkhulu Bulk Augmentation Scheme, 5.5 ML/d Extension of Umbango WWTW - Planning Phase,1.5 ML/d Melville WWTW - Planning Phase, Umzinto WWTW, Ezingolweni Bulk Water Infrastructure, Kwalatshoda, DC21_ws/pmu13_Mabheleni phase 1 (Mabheleni) and WS/PMU11_Msikaba and Surrounds Water Supply Scheme

- **Umuziwabantu** – Harding Sanitation Scheme Phase 3, Harding Wesaw Regional Bulk

- **Whole of the District** - District wide boreholes and springs/Acquisitions/Municipal Infrastructure Grant/Water Storage/Whole of the District/Default/Water Services.

I must mention that these are continued collective efforts aimed at creating employment opportunities through the provision of infrastructure, whilst also providing a conducive and sustainable environment that promotes better livelihoods to the public that we serve.

Water and Sanitation projects for 2021/22

Fellow councillors, through this budget, we intend to implement the following water and sanitation projects across the district which will have the much-needed relief to the lives of residents:

PROJECT NAME	LOCAL MUNICIPALITY	DESIRED IMPACT	BUDGET ALLOCATION
Msikaba and Surrounds Water Supply Scheme	Ray Nkonyeni		31 189 656.00
KwaLembe Bulk Water Extension	Umdoni		4 322 461.00
Malangeni Low Cost Housing	Umdoni		70 747 442.00
Harding Sanitation Scheme: Phase 3	Umziwabantu		3 446 644.00

KwaXolo Bulk water Supply	Ray Nkonyeni		14 600 000.00
Ezingolweni Bulk Water Infrastructure	Ray Nkonyeni		2 100 000.00
Umzimkhulu Permanent Reinforced Concrete Berm	Ray Nkonyeni		9 965 815.00
Mthamvuna Abstraction and Water Treatment Upgrade (Planning)	Ray Nkonyeni		3 600 000.00
District wide boreholes and springs	Whole of the District		22 000 000.00
Umzimkhulu Bulk Augmentation Scheme			10 800 000.00
DC21_WS/PMU13_MABHELENI PHASE 1 (MABHELENI A)n-	Ray Nkonyeni		10 000 000.00
WS/PMU19-Malangeni Low Cost	Ray		70 747 442.00

Housing Project	Nkonyeni		
Umzimkhulu Bulk Augmentation Scheme	Ray Nkonyeni		10 800 000.00
Kwalatshoda	Ray Nkonyeni		595 738.00
WS/PMU23_Harding Reticulation - Fees/Outsourced	Umziwabantu		3 446 644.00
Non-revenue water reduction - Cluster metering of standpipes			1 102 693.00
Non-revenue water reduction - Marburg rising main pipeline replacement/Acquisitions/Water Services Infrastructure Grant/Water Distribution/Area South/Default/Water Services			29 710 378.00
Non-revenue water reduction - Refurbishment of nonfunctional aerators at Pennington WWTW/Acquisitions/Water Services Infrastructure Grant/Water Treatment/Area North/Default/Water Services			735 129.00
Non-revenue water reduction - Pressure Management - Installation of new PRVs			8 210 515.00

Refurbishment Of Aging Infrastructure/Outsourced/Water Services Infrastructure Grant/Water Treatment/Whole of the District/Default/Water Services			16 084 492
Non-revenue water reduction - Allowance for reservoir outlet and district meter installation/Acquisitions/Water Services Infrastructure Grant/Water Distribution/Whole of the District/Default/Water Services			1 470 258
Non-revenue water reduction - Allowance for reservoir inlet control valves refurbishment/Acquisitions/Water Services Infrastructure Grant/Water Distribution/Whole of the District/Default/Water Services			1 470 258.00
Non-revenue water reduction - Cluster metering of standpipes/Acquisitions/Water Services Infrastructure Grant/Water Distribution/Whole			787 015.00

of the District/Default/Water Services			
Non-revenue water reduction - KwaNyuswa (St Martin) Real loss reduction, rezoning, ensuring acceptable levels of service at critical points/Acquisitions/Water Services Infrastructure Grant/Water Distribution/Whole of the District/Default/Water Services			12 779 263

Areas under the Umuziwabantu local municipality are still facing drought with increasing severity and frequency, and unless our call for coordinated water conservation is met with decisive action by all consumers, we face a risk of having no water for survival as we all aware, that water is life.

We therefore urge the public not to become complacent amid the recent rain showers and continue to conserve water to ensure that the current reserves last longer. The recent rainfall may give the false impression that the worst of the current drought is over. The impact of drought in Umuziwabantu has been so severe that all this rainfall is simply

insufficient to relieve even the most urgent shortages of water in the most affected areas. Our campaign to conserve water will therefore continue.

Madam Speaker, we have continued to play our pivotal role of implementing our core functions of water and sanitation services, as a result we have over this term of office achieved a hundred percent coverage of the provision of Ventilated Improved Pit latrines (VIPs) and we are remaining with infills in most areas as our population increases on a daily basis. In addition, we have commenced with sewer pipeline and sanitation refurbishment projects which is intended to service all areas within the Ugu District family of municipalities.

An allocation of Thirty million Rands (R40 758 913) has been made for rolling out the rural Ventilated Improved Pit toilets, which is a programme that will advance our work to eradicate rural sanitation backlogs from across the Ugu District family of municipalities.

We have also set aside an amount from the Municipal Infrastructure Grant (MIG) of Two hundred and Twenty-Five million, Five Hundred and Twenty Four Thousand Rands (R225 524 000) for the water and sanitation infrastructure programme.

An additional amount of Eighty-Nine million, Four hundred and Thirty One thousand, Three hundred and Three Rands (R89 431 303) from the Equitable Share will be spent to ensure that we continue to provide our people with free basic water via the communal standpipes.

The National Government equitable share grant for an amount of Forty million Rands (R40 000 000.00) will be spent towards the cost of supplying free basic metered water.

And a further additional amount of One hundred and Fifty-Four million, three hundred and Seventy-Five thousand, Seven hundred and Ninety-Five Rands (R154 375 795) is allocated to subsidise the water tariff, this is due to the difficult economic conditions that our people within the District are facing.

Our ageing water and sanitation infrastructure continues to be a perennial threat to provision of uninterrupted service of water and sanitation service in the district. And in addressing this challenge, we have allocated 4% of the total budget to maintenance and repairs to municipal infrastructure.

Relief for the Poor

Difficult economic conditions mean people will find it difficult to make ends meet. Within the provisions of our Indigent Support Policy, we will continue to provide those who qualify for indigent support with rebates.

Regarding the provision of sanitation, indigent customers will receive a full monthly subsidy on sanitation, both in respect of waterborne sewer and conservancy tanks; except for additional draw requests, which must be paid for separately by the customers.

In respect of water provision, an allocation of Sixty-Four million, Nine hundred and Ninety-Three thousand, Five hundred and Fifty-Nine Rands (R64 993 559) indigent support has been set aside to provide 6kl of water to deserving and qualifying households, whose total gross

monthly income of all members of the household must not exceed two old age pension grants.

Special Programmes

We have been making good progress with regards to addressing the plight of our special interest groups within our District. The introduction of the Operation Sukuma Sakhe Program (OSSP) which is a poverty alleviation program driven by the Office of the Premier, presented us with an opportunity to tap into other resources in pursuance of our mandatory coordination role. We are continuing to work well as the Ugu District Task Team of Operation Sukuma Sakhe.

Allocations in respect of the Special Programmes are as follows:

- Youth : R 63 950.00
- Gender : R 10 800.00
- Elderly : R 0.00
- HIV/AIDS : R 0.00
- Rights of the Child : R 0.00
- Disability : R 0.00
- Public Participation : R 250 000.00
- EPWP Internal Allocation : R 800 000.00

MUNICIPAL ENTITIES

In compliance with the provisions of Section 87(3) Municipal Finance Management Act, we are also tabling the budget of the Ugu South Coast Tourism and South Coast Development Agency which has been approved by the respective Entity Boards.

The current economic climate which comes with significant budget restrictions and the ever-increasing pressure to deliver on our core mandate, we are currently exploring cost effective model under which we shall sustain the operations of these entities.

Ugu South Coast Tourism:

The total operating revenue for the financial year commencing on 1st July 2021 is Eighteen Million, and Eigth Hundred and Fourteen thousand and Two Hundred and Ninety Seven Rands (*R 18 814 297)* which is made up of an Operational Expenditure of Eighteen million, Six Hundred and Fifty-Seven thousand and Six Hundred and Eleven Rands *(R18 657 611)* and a Capital Expenditure of *One hundred and Fifty Six Thousand and Six Hundred and Eighty Six Rands (R156 686).* As part of our ongoing commitment to growing our tourism industry, we have, as a District Municipality, made an allocation of Thirteen million, Five hundred and Forty-One thousand, Nine hundred and Fifty-Six Rands (R13 541 956) to the Ugu South Coast Tourism entity. We reiterate our commitment to the Board to execute its mandate and manage any operational challenges it may face.

South Coast Development Agency

For this agency, have allocated a total operating revenue for the financial year commencing on 1st July 2021 of *Nine* million, and Eight Hundred and Ninety Six thousand, and Seven Hundred and Sixty Three Rands (R9 896 763) which is made up of an operational expenditure of *Nine* million, Eight Hundred and Ninety Six thousand, and Seven Hundred and Sixty Three Rands (R9 8 96 763).

As part of our ongoing commitment to enhancing the economic development of our district, we have, as a District Municipality, made an allocation of Five million, Four hundred and Eighty-One thousand, Four hundred and Eight Rands (R5 481 408) to this entity.

Madam Speaker, we are ready and capable through this draft budget we presented here today, to continue not only to make a massive contribution to the development of our district but also to spearhead, champion and coordinate such development. We recommit ourselves to overcoming the difficult challenges which impede our progress towards a better life for all.

LOCAL GOVERNMENT ELECTIONS

Madam Speaker, the renewed mandate given to the African National Congress during the recently held bilections, can never be taken for granted as it re-affirms the positive reception with which the people of our district have understood the principal message of **Thuma Mina**.

And through this budget, we are ready to deliver to the aspirations of Thuma. As we heard towards the local government elections in October 2021, we are certain that our residents will do the right thing by again placing their confidence in the ruling party through their vote.

Conclusion:

Ugu District Municipality in its quest to fast-track service delivery will continue to implement water and sanitation programmes and play a pivotal role in fulfilling its mandate through the application of well-coordinated service delivery approaches. This will enable us to collectively ensure that our communities receive a better life for all towards a pursuit of Growing our District.

Fellow Councillors, as we look back over the road traversed during this term of office, we should all, with pride, declare that our collective achievements are indeed significant. In this Budget we build on our experience of the past 27 years as a governing party and commit to doing more. Together let us grow our District and recommit ourselves to the call of Thuma Mina....

I thank you.

ENDS

ISSUED BY:

UGU DISTRICT MUNICIPALITY

Preparation Instructions

Municipality Name: DC21 Ugu

CFO Name: Kushi Audan

Tel: 039 688 5703 Fax:

E-Mail: khushi.auda.@ugu.gov.za

Date of Adjustments Budget

MTREF: 2021 Budget Year: 2021/22

Does this municipality have Entities? Yes

If YES: Identify type of report: Parent Municipality

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

MFMA Budget Circulars	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

DC21 Ugu - Table B1 Adjustments Budget Summary -

Description	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
	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	501,878	–	–	–	–	–	(51,900)	(51,900)	449,977	526,972	553,320
Investment revenue	12,540	–	–	–	–	–	(6,277)	(6,277)	6,263	13,167	13,825
Transfers recognised - operational	593,848	–	–	–	–	–	(16,948)	(16,948)	576,900	623,540	654,717
Other own revenue	95,140	–	–	–	–	–	(48,354)	(48,354)	46,787	99,898	104,892
Total Revenue (excluding capital transfers and contributions)	**1,203,406**	**–**	**–**	**–**	**–**	**–**	**(123,479)**	**(123,479)**	**1,079,927**	**1,263,576**	**1,326,755**
Employee costs	403,418	–	–	–	–	–	(21,901)	(21,901)	381,517	423,589	444,768
Remuneration of councillors	10,650	–	–	–	–	–	–	–	10,650	11,183	11,742
Depreciation & asset impairment	220,272	–	–	–	–	–	3,293	3,293	223,565	231,286	242,850
Finance charges	12,644	–	–	–	–	–	7,652	7,652	20,296	13,276	13,940
Inventory consumed and bulk purchases	387,010	–	–	–	–	–	(237,411)	(237,411)	149,598	(241,307)	(253,373)
Transfers and grants	20,070	–	–	–	–	–	–	–	20,070	21,073	22,127
Other expenditure	536,047	–	–	–	–	–	(92,087)	(92,087)	443,959	562,849	590,992
Total Expenditure	**1,590,109**	**–**	**–**	**–**	**–**	**–**	**(340,454)**	**(340,454)**	**1,249,656**	**1,021,948**	**1,073,045**
Surplus/(Deficit)	(386,704)	–	–	–	–	–	216,975	216,975	(169,729)	241,628	253,710
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	285,098	–	–	–	–	–	17,622	17,622	302,720	299,353	314,320
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	**(101,606)**	**–**	**–**	**–**	**–**	**–**	**234,597**	**234,597**	**132,991**	**540,981**	**568,030**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**(101,606)**	**–**	**–**	**–**	**–**	**–**	**234,597**	**234,597**	**132,991**	**540,981**	**568,030**
Capital expenditure & funds sources											
Capital expenditure	333,548	–	–	–	–	–	10,090	10,090	343,638	350,225	367,736
Transfers recognised - capital	295,098	–	–	–	–	–	(11,678)	(11,678)	283,420	309,853	325,345
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	38,450	–	–	–	–	–	21,768	21,768	60,218	40,373	42,391
Total sources of capital funds	**333,548**	**–**	**–**	**–**	**–**	**–**	**10,090**	**10,090**	**343,638**	**350,225**	**367,736**
Financial position											
Total current assets	1,159,244	–	–	–	–	–	(460,100)	(460,100)	699,145	1,736,286	2,471,219
Total non current assets	3,483,571	–	–	–	–	–	292,962	292,962	3,776,533	3,657,750	3,840,638
Total current liabilities	375,664	–	–	–	–	–	28,359	28,359	404,022	394,447	414,169
Total non current liabilities	77,357	–	–	–	–	–	(6,245)	(6,245)	71,112	81,224	85,286
Community wealth/Equity	**4,096,702**	**–**	**–**	**–**	**–**	**–**	**(249,757)**	**(249,757)**	**3,846,945**	**4,949,204**	**5,196,664**
Cash flows											
Net cash from (used) operating	514,431	–	–	–	–	–	(151,651)	(151,651)	362,780	983,230	1,032,391
Net cash from (used) investing	94,220	–	–	–	–	–	(435,586)	(435,586)	(341,367)	(2,272)	–
Net cash from (used) financing	–	–	–	–	–	–	(10,925)	(10,925)	(10,925)	–	–
Cash/cash equivalents at the year end	**608,651**	**–**	**–**	**–**	**–**	**–**	**(518,681)**	**(518,681)**	**89,970**	**1,070,927**	**2,103,319**
Cash backing/surplus reconciliation											
Cash and investments available	726,967	–	–	–	–	–	(637,878)	(637,878)	89,089	763,315	801,481
Application of cash and investments	13,798	–	–	–	–	–	(202,795)	(202,795)	(188,997)	104,422	108,751
Balance - surplus (shortfall)	**713,169**	**–**	**–**	**–**	**–**	**–**	**(435,083)**	**(435,083)**	**278,087**	**658,894**	**692,730**
Asset Management											
Asset register summary (WDV)	3,145,364	–	–	–	–	–	(1,522,123)	(1,522,123)	1,623,241	3,302,632	3,467,764
Depreciation	220,272	–	–	–	–	–	3,293	3,293	223,565	231,286	242,850
Renewal and Upgrading of Existing Assets	89,009	–	–	–	–	–	(16,659)	(16,659)	72,350	93,459	98,132
Repairs and Maintenance	67,069	–	–	–	–	–	(7,927)	(7,927)	59,141	70,422	73,943
Free services											
Cost of Free Basic Services provided	72,336	–	–	–	–	–	(1,505)	(1,505)	70,831	75,953	79,751
Revenue cost of free services provided	21,697	–	–	–	–	–	(452)	(452)	21,245	22,781	23,920
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

References

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

2. 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 re

3. Increases of funds approved under MFMA section 31

4. Adjustments approved in accordance with MFMA section 29

5. Adjustments to transfers from National or Provincial Government

6. 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 corr

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

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

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

Standard Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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		**255,787**	–	–	–	–	–	**278,989**	**278,989**	**534,776**	**268,576**	**282,005**
Executive and council		3,611	–	–	–	–	–	–	–	3,611	3,792	3,981
Finance and administration		252,176	–	–	–	–	–	278,989	278,989	531,165	264,784	278,023
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**17,282**	–	–	–	–	–	**(360)**	**(360)**	**16,923**	**18,146**	**19,054**
Community and social services		17,282	–	–	–	–	–	(360)	(360)	16,923	18,146	19,054
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**76,240**	–	–	–	–	–	**(26,739)**	**(26,739)**	**49,501**	**80,052**	**84,055**
Planning and development		56,752	–	–	–	–	–	(7,729)	(7,729)	49,024	59,590	62,569
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		19,488	–	–	–	–	–	(19,011)	(19,011)	477	20,462	21,486
Trading services		**1,120,563**	–	–	–	–	–	**(339,115)**	**(339,115)**	**781,448**	**1,176,591**	**1,235,420**
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		978,265	–	–	–	–	–	(355,455)	(355,455)	622,810	1,027,179	1,078,538
Waste water management		142,297	–	–	–	–	–	16,340	16,340	158,638	149,412	156,883
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		**18,632**	–	–	–	–	–	**(18,632)**	(18,632)	–	**19,563**	**20,541**
Total Revenue - Functional	2	**1,488,503**	–	–	–	–	–	**(105,857)**	**(105,857)**	**1,382,647**	**1,562,929**	**1,641,075**
Expenditure - Functional												
Governance and administration		**611,700**	–	–	–	–	–	**(28,715)**	**(28,715)**	**582,985**	**642,285**	**674,399**
Executive and council		62,875	–	–	–	–	–	1,350	1,350	64,225	66,019	69,320
Finance and administration		548,395	–	–	–	–	–	(30,317)	(30,317)	518,078	575,815	604,606
Internal audit		430	–	–	–	–	–	252	252	682	452	474
Community and public safety		**8,595**	–	–	–	–	–	**(4,819)**	**(4,819)**	**3,776**	**9,025**	**9,476**
Community and social services		8,245	–	–	–	–	–	(4,789)	(4,789)	3,456	8,657	9,090
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		350	–	–	–	–	–	(30)	(30)	320	368	386
Economic and environmental services		**76,408**	–	–	–	–	–	**(30,103)**	**(30,103)**	**46,305**	**80,229**	**84,240**
Planning and development		57,624	–	–	–	–	–	(12,495)	(12,495)	45,129	60,505	63,530
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		18,784	–	–	–	–	–	(17,608)	(17,608)	1,176	19,724	20,710
Trading services		**634,856**	–	–	–	–	–	**(18,266)**	**(18,266)**	**616,590**	**666,599**	**699,929**
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		522,099	–	–	–	–	–	(5,819)	(5,819)	516,280	548,204	575,614
Waste water management		112,758	–	–	–	–	–	(12,447)	(12,447)	100,311	118,396	124,315
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		**17,657**	–	–	–	–	–	**(17,657)**	(17,657)	–	**18,540**	**19,467**
Total Expenditure - Functional	3	**1,349,217**	–	–	–	–	–	**(99,561)**	**(99,561)**	**1,249,656**	**1,416,678**	**1,487,512**
Surplus/ (Deficit) for the year		**139,286**	–	–	–	–	–	**(6,295)**	**(6,295)**	**132,991**	**146,251**	**153,563**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

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

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

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

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

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

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

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

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

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

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

Vote Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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 and Council		3,611	–	–	–	–	–	–	–	3,611	3,792	3,981
Vote 2 - Finance and Administration		252,176	–	–	–	–	–	278,989	278,989	531,165	264,784	278,023
Vote 3 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		17,282	–	–	–	–	–	(360)	(360)	16,923	18,146	19,054
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Development		56,752	–	–	–	–	–	(7,729)	(7,729)	49,024	59,590	62,569
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Environmental Protection		38,120	–	–	–	–	–	(37,642)	(37,642)	477	40,026	42,027
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		978,265	–	–	–	–	–	(355,455)	(355,455)	622,810	1,027,179	1,078,538
Vote 14 - Waste Water Management		142,297	–	–	–	–	–	16,340	16,340	158,638	149,412	156,883
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1,488,503**	**–**	**–**	**–**	**–**	**–**	**(105,857)**	**(105,857)**	**1,382,647**	**1,562,929**	**1,641,075**
Expenditure by Vote	1											
Vote 1 - Executive and Council		62,875	–	–	–	–	–	1,350	1,350	64,225	66,019	69,320
Vote 2 - Finance and Administration		548,395	–	–	–	–	–	(30,317)	(30,317)	518,078	575,815	604,606
Vote 3 - Internal Audit		430	–	–	–	–	–	252	252	682	452	474
Vote 4 - Community and Social Services		6,951	–	–	–	–	–	(3,495)	(3,495)	3,456	7,299	7,663
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		350	–	–	–	–	–	(30)	(30)	320	368	386
Vote 9 - Planning and Development		57,624	–	–	–	–	–	(12,495)	(12,495)	45,129	60,505	63,530
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Environmental Protection		37,736	–	–	–	–	–	(36,559)	(36,559)	1,176	39,623	41,604
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		522,099	–	–	–	–	–	(5,819)	(5,819)	516,280	548,204	575,614
Vote 14 - Waste Water Management		112,758	–	–	–	–	–	(12,447)	(12,447)	100,311	118,396	124,315
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1,349,217**	**–**	**–**	**–**	**–**	**–**	**(99,561)**	**(99,561)**	**1,249,656**	**1,416,678**	**1,487,512**
Surplus/ (Deficit) for the year	2	**139,286**	**–**	**–**	**–**	**–**	**–**	**(6,295)**	**(6,295)**	**132,991**	**146,251**	**153,563**

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

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

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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	414,793	–	–	–	–	–	(83,983)	(83,983)	330,810	435,533	457,310
Service charges - sanitation revenue	2	87,084	–	–	–	–	–	32,083	32,083	119,167	91,438	96,010
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		3,500	–					968	968	4,468	3,675	3,859
Interest earned - external investments		12,540	–					(6,277)	(6,277)	6,263	13,167	13,825
Interest earned - outstanding debtors		–	–					35,463	35,463	35,463	–	–
Dividends received		–	–					–	–	–	–	–
Fines, penalties and forfeits		–	–					–	–	–	–	–
Licences and permits		–	–					–	–	–	–	–
Agency services		–	–					–	–	–	–	–
Transfers and subsidies		593,848	–					(16,948)	(16,948)	576,900	623,540	654,717
Other revenue	2	91,640	–	–	–	–	–	(84,784)	(84,784)	6,856	96,223	101,034
Gains		–	–					–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**1,203,406**	**–**	**–**	**–**	**–**	**–**	**(123,479)**	**(123,479)**	**1,079,927**	**1,263,576**	**1,326,755**
Expenditure By Type												
Employee related costs		403,418	–	–	–	–	–	(21,901)	(21,901)	381,517	423,589	444,768
Remuneration of councillors		10,650	–					–	–	10,650	11,183	11,742
Debt impairment		95,011	–					(1,771)	(1,771)	93,240	99,761	104,749
Depreciation & asset impairment		220,272	–	–	–	–	–	3,293	3,293	223,565	231,286	242,850
Finance charges		12,644	–					7,652	7,652	20,296	13,276	13,940
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		387,010	–	–	–	–	–	(237,411)	(237,411)	149,598	(241,307)	(253,373)
Contracted services		158,502	–	–	–	–	–	(521)	(521)	157,981	166,427	174,748
Transfers and subsidies		20,070	–					–	–	20,070	21,073	22,127
Other expenditure		262,330	–	–	–	–	–	(76,591)	(76,591)	185,739	275,446	289,218
Losses		20,204	–					(13,204)	(13,204)	7,000	21,214	22,275
Total Expenditure		**1,590,109**	**–**	**–**	**–**	**–**	**–**	**(340,454)**	**(340,454)**	**1,249,656**	**1,021,948**	**1,073,045**
Surplus/(Deficit)		**(386,704)**	**–**	**–**	**–**	**–**	**–**	**216,975**	**216,975**	**(169,729)**	**241,628**	**253,710**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		285,098	–					17,622	17,622	302,720	299,353	314,320
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		**(101,606)**	**–**	**–**	**–**	**–**	**–**	**234,597**	**234,597**	**132,991**	**540,981**	**568,030**
Taxation		–	–					–	–	–	–	–
Surplus/(Deficit) after taxation		**(101,606)**	**–**	**–**	**–**	**–**	**–**	**234,597**	**234,597**	**132,991**	**540,981**	**568,030**
Attributable to minorities		–	–					–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**(101,606)**	**–**	**–**	**–**	**–**	**–**	**234,597**	**234,597**	**132,991**	**540,981**	**568,030**
Share of surplus/ (deficit) of associate		–	–					–	–	–	–	–
Surplus/ (Deficit) for the year		**(101,606)**	**–**	**–**	**–**	**–**	**–**	**234,597**	**234,597**	**132,991**	**540,981**	**568,030**

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 2021/22 Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Budget Year +1 2022/23 Adjusted Budget	Budget Year +2 2023/24 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be adjusted*	2											
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		36,450	–	–	–	–	–	5,300	5,300	41,750	38,273	40,186
Vote 3 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		212,593	–	–	–	–	–	(14,602)	(14,602)	197,992	223,223	234,384
Vote 14 - Waste Water Management		84,505	–	–	–	–	–	19,392	19,392	103,897	88,730	93,166
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**333,548**	–	–	–	–	–	**10,090**	**10,090**	**343,638**	**350,225**	**367,736**
Total Capital Expenditure - Vote		**333,548**	–	–	–	–	–	**10,090**	**10,090**	**343,638**	**350,225**	**367,736**
Capital Expenditure - Functional												
Governance and administration		**36,450**	–	–	–	–	–	**5,300**	**5,300**	**41,750**	**38,273**	**40,186**
Executive and council		–	–					–	–	–	–	–
Finance and administration		36,450	–					5,300	5,300	41,750	38,273	40,186
Internal audit		–	–					–	–	–	–	–
Community and public safety		–	–	–	–	–	–	–	–	–	–	–
Community and social services		–	–					–	–	–	–	–
Sport and recreation		–	–					–	–	–	–	–
Public safety		–	–					–	–	–	–	–
Housing		–	–					–	–	–	–	–
Health		–	–					–	–	–	–	–
Economic and environmental services		–	–	–	–	–	–	–	–	–	–	–
Planning and development		–	–					–	–	–	–	–
Road transport		–	–					–	–	–	–	–
Environmental protection		–	–					–	–	–	–	–
Trading services		**297,098**	–	–	–	–	–	**4,790**	**4,790**	**301,888**	**311,953**	**327,550**
Energy sources		–	–					–	–	–	–	–
Water management		212,593	–					(14,602)	(14,602)	197,992	223,223	234,384
Waste water management		84,505	–					19,392	19,392	103,897	88,730	93,166
Waste management		–	–					–	–	–	–	–
Other		–	–					–	–	–	–	–
Total Capital Expenditure - Functional	3	**333,548**	–	–	–	–	–	**10,090**	**10,090**	**343,638**	**350,225**	**367,736**
Funded by:												
National Government		295,098	–					(11,678)	(11,678)	283,420	309,853	325,345
Provincial Government		–	–					–	–	–	–	–
District Municipality		–	–					–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households,		–	–					–	–	–	–	–
Transfers recognised - capital	4	**295,098**	–	–	–	–	–	**(11,678)**	**(11,678)**	**283,420**	**309,853**	**325,345**
Borrowing		–	–					–	–	–	–	–
Internally generated funds		38,450	–					21,768	21,768	60,218	40,373	42,391
Total Capital Funding		**333,548**	–	–	–	–	–	**10,090**	**10,090**	**343,638**	**350,225**	**367,736**

References

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

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

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

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

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

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

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 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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		726,967	–					(637,878)	(637,878)	89,089	763,315	801,481
Call investment deposits	1	–	–					–	–	–	–	–
Consumer debtors	1	342,843	–	–	–	–	–	112,051	112,051	454,894	244,610	257,984
Other debtors		51,512	–					81,649	81,649	133,161	54,088	56,793
Current portion of long-term receivables		12,502	–					(3,998)	(3,998)	8,504	13,127	13,783
Inventory		25,420	–	–	–	–	–	(11,924)	(11,924)	13,496	661,146	1,341,178
Total current assets		**1,159,244**	**–**	**–**	**–**	**–**	**–**	**(460,100)**	**(460,100)**	**699,145**	**1,736,286**	**2,471,219**
Non current assets												
Long-term receivables		2,272	–					–	–	2,272	2,385	2,505
Investments		–	–					–	–	–	–	–
Investment property		43,216	–					(10,010)	(10,010)	33,206	45,377	47,646
Investment in Associate		–	–					–	–	–	–	–
Property, plant and equipment	1	3,431,726	–	–	–	–	–	305,523	305,523	3,737,249	3,603,312	3,783,478
Biological		–	–					–	–	–	–	–
Intangible		6,357	–					(2,551)	(2,551)	3,807	6,675	7,009
Other non-current assets		–	–					–	–	–	–	–
Total non current assets		**3,483,571**	**–**	**–**	**–**	**–**	**–**	**292,962**	**292,962**	**3,776,533**	**3,657,750**	**3,840,638**
TOTAL ASSETS		**4,642,816**	**–**	**–**	**–**	**–**	**–**	**(167,138)**	**(167,138)**	**4,475,678**	**5,394,036**	**6,311,856**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–					–	–	–	–	–
Borrowing		14,508	–	–	–	–	–	(14,508)	(14,508)	–	15,233	15,995
Consumer deposits		–	–					21,888	21,888	21,888	–	–
Trade and other payables		325,965	–	–	–	–	–	11,977	11,977	337,942	342,263	359,376
Provisions		35,191	–					9,001	9,001	44,192	36,950	38,798
Total current liabilities		**375,664**	**–**	**–**	**–**	**–**	**–**	**28,359**	**28,359**	**404,022**	**394,447**	**414,169**
Non current liabilities												
Borrowing	1	40,176	–	–	–	–	–	(11,581)	(11,581)	28,595	42,185	44,294
Provisions	1	37,181	–	–	–	–	–	5,336	5,336	42,517	39,040	40,992
Total non current liabilities		**77,357**	**–**	**–**	**–**	**–**	**–**	**(6,245)**	**(6,245)**	**71,112**	**81,224**	**85,286**
TOTAL LIABILITIES		**453,020**	**–**	**–**	**–**	**–**	**–**	**22,114**	**22,114**	**475,134**	**475,671**	**499,455**
NET ASSETS	2	**4,189,796**	**–**	**–**	**–**	**–**	**–**	**(189,252)**	**(189,252)**	**4,000,544**	**4,918,365**	**5,812,402**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		4,096,702	–	–	–	–	–	(249,757)	(249,757)	3,846,945	4,949,204	5,196,664
Reserves		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		**4,096,702**	**–**	**–**	**–**	**–**	**–**	**(249,757)**	**(249,757)**	**3,846,945**	**4,949,204**	**5,196,664**

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 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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		377,863	–					(42,630)	(42,630)	335,233	396,756	416,594
Other revenue		87,507	–					3,749	3,749	91,257	91,883	96,477
Transfers and Subsidies - Operational	1	580,672	–					(3,772)	(3,772)	576,900	609,706	640,191
Transfers and Subsidies - Capital	1	285,098	–					17,622	17,622	302,720	299,353	314,320
Interest		12,462	–					(6,199)	(6,199)	6,263	13,085	13,739
Dividends		–	–					–	–	–	–	–
Payments												
Suppliers and employees		(796,643)	–					(120,422)	(120,422)	(917,065)	(427,552)	(448,930)
Finance charges		(12,458)	–					–	–	(12,458)	–	–
Transfers and Grants	1	(20,070)	–					–	–	(20,070)	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**514,431**	–	–	–	–	–	**(151,651)**	**(151,651)**	**362,780**	**983,230**	**1,032,391**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–	–					–	–	–	–	–
Decrease (increase) in non-current receivables		2,272	–					–	–	2,272	(2,272)	–
Decrease (increase) in non-current investments		–	–					–	–	–	–	–
Payments												
Capital assets		91,948	–					(435,586)	(435,586)	(343,638)	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**94,220**	–	–	–	–	–	**(435,586)**	**(435,586)**	**(341,367)**	**(2,272)**	–
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–					–	–	–	–	–
Borrowing long term/refinancing		–	–					–	–	–	–	–
Increase (decrease) in consumer deposits		–	–					–	–	–	–	–
Payments												
Repayment of borrowing		–	–					(10,925)	(10,925)	(10,925)	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	**(10,925)**	**(10,925)**	**(10,925)**	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		**608,651**	–	–	–	–	–	**(598,162)**	**(598,162)**	**10,488**	**980,958**	**1,032,391**
Cash/cash equivalents at the year begin:	2	–	–					79,481	79,481	79,481	89,970	1,070,927
Cash/cash equivalents at the year end:	2	608,651	–	–	–	–	–	(518,681)	(518,681)	89,970	1,070,927	2,103,319

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) + G

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

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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	608,651	–	–	–	–	–	(518,681)	(518,681)	89,970	1,070,927	2,103,319
Other current investments > 90 days		118,316	–	–	–	–	–	(119,196)	(119,196)	(880)	(307,612)	(1,301,838)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**726,967**	**–**	**–**	**–**	**–**	**–**	**(637,878)**	**(637,878)**	**89,089**	**763,315**	**801,481**
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing		–	–					–	–	–	–	–
Statutory requirements		–	–					–	–	–	–	–
Other working capital requirements	2	13,798	–					(202,795)	(202,795)	(188,997)	104,422	108,751
Other provisions		–	–					–	–	–	–	–
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		**13,798**	**–**	**–**	**–**	**–**	**–**	**(202,795)**	**(202,795)**	**(188,997)**	**104,422**	**108,751**
Surplus(shortfall)		**713,169**	**–**	**–**	**–**	**–**	**–**	**(435,083)**	**(435,083)**	**278,087**	**658,894**	**692,730**

References

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

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

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

DC21 Ugu - Table B6 Asset Management

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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	**244,539**	**–**	**–**	**–**	**–**	**–**	**26,749**	**26,749**	**271,288**	**256,766**	**269,604**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		117,584	–	–	–	–	–	(4,239)	(4,239)	113,346	123,464	129,637
Sanitation Infrastructure		84,505	–	–	–	–	–	25,688	25,688	110,192	88,730	93,166
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		800	–	–	–	–	–	1,200	1,200	2,000	840	882
Infrastructure		202,889	–	–	–	–	–	22,649	22,649	225,538	213,034	223,685
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		18,600	–	–	–	–	–	2,400	2,400	21,000	19,530	20,507
Housing		150	–	–	–	–	–	–	–	150	158	165
Other Assets	6	18,750	–	–	–	–	–	2,400	2,400	21,150	19,688	20,672
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		2,000	–	–	–	–	–	(500)	(500)	1,500	2,100	2,205
Furniture and Office Equipment		4,100	–	–	–	–	–	3,000	3,000	7,100	4,305	4,520
Machinery and Equipment		6,800	–	–	–	–	–	(800)	(800)	6,000	7,140	7,497
Transport Assets		10,000	–	–	–	–	–	–	–	10,000	10,500	11,025
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets ***to be adjusted***	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets ***to be adjusted***	2a	**89,009**	**–**	**–**	**–**	**–**	**–**	**(16,659)**	**(16,659)**	**72,350**	**93,459**	**98,132**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		89,009	–	–	–	–	–	(16,659)	(16,659)	72,350	93,459	98,132
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–

Infrastructure		89,009	–	–	–	–	–	(16,659)	(16,659)	72,350	95,459	98,132
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure ***to be adjusted***	4	333,548	–	–	–	–	–	10,090	10,090	343,638	350,225	367,736
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		206,593	–	–	–	–	–	(20,897)	(20,897)	185,696	216,923	227,769
Sanitation Infrastructure		84,505	–	–	–	–	–	25,688	25,688	110,192	88,730	93,166
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		800	–	–	–	–	–	1,200	1,200	2,000	840	882
Infrastructure		291,898	–	–	–	–	–	5,990	5,990	297,888	306,493	321,817
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		18,600	–	–	–	–	–	2,400	2,400	21,000	19,530	20,507
Housing		150	–	–	–	–	–	–	–	150	158	165
Other Assets		18,750	–	–	–	–	–	2,400	2,400	21,150	19,688	20,672
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		2,000	–	–	–	–	–	(500)	(500)	1,500	2,100	2,205
Furniture and Office Equipment		4,100	–	–	–	–	–	3,000	3,000	7,100	4,305	4,520
Machinery and Equipment		6,800	–	–	–	–	–	(800)	(800)	6,000	7,140	7,497
Transport Assets		10,000	–	–	–	–	–	–	–	10,000	10,500	11,025
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE ***to be adjusted***	4	**333,548**	**–**	**–**	**–**	**–**	**–**	**10,090**	**10,090**	**343,638**	**350,225**	**367,736**
ASSET REGISTER SUMMARY - PPE (WDV)	5	3,145,364	–	–	–	–	–	(1,522,123)	(1,522,123)	1,623,241	3,302,632	3,467,764
Roads Infrastructure		–	–					–	–	–	–	–
Storm water Infrastructure		–	–					–	–	–	–	–
Electrical Infrastructure		–	–					–	–	–	–	–
Water Supply Infrastructure		3,141,870	–					(1,485,866)	(1,485,866)	1,656,004	3,298,964	3,463,912
Sanitation Infrastructure		(42,243)	–					(30,200)	(30,200)	(72,443)	(44,355)	(46,573)
Solid Waste Infrastructure		–	–					–	–	–	–	–
Rail Infrastructure		–	–					–	–	–	–	–
Coastal Infrastructure		–	–					–	–	–	–	–
Information and Communication Infrastructure		–	–					–	–	–	–	–
Infrastructure		3,099,627	–	–	–	–	–	(1,516,066)	(1,516,066)	1,583,561	3,254,609	3,417,339
Community Assets		–	–					–	–	–	–	–
Heritage Assets		–	–					–	–	–	–	–
Investment properties		1,000	–					(2,000)	(2,000)	(1,000)	1,050	1,103
Other Assets		16,756	–					935	935	17,691	17,594	18,474
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		6,222	–					(2,285)	(2,285)	3,938	6,534	6,860
Computer Equipment		3,114	–					(343)	(343)	2,771	3,269	3,433
Furniture and Office Equipment		1,964	–					395	395	2,360	2,062	2,166
Machinery and Equipment		6,800	–					(978)	(978)	5,822	7,140	7,497
Transport Assets		9,880	–					(1,781)	(1,781)	8,099	10,374	10,893
Land		–	–					–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**3,145,364**	**–**	**–**	**–**	**–**	**–**	**(1,522,123)**	**(1,522,123)**	**1,623,241**	**3,302,632**	**3,467,764**

EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		220,272	–	–	–	–	–	3,293	3,293	223,565	231,286	242,850
Repairs and Maintenance by asset class	3	67,069	–	–	–	–	–	(7,927)	(7,927)	59,141	70,422	73,943
Roads Infrastructure		4,400	–	–	–	–	–	–	–	4,400	4,620	4,851
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		2,000	–	–	–	–	–	(600)	(600)	1,400	2,100	2,205
Water Supply Infrastructure		38,393	–	–	–	–	–	(10,606)	(10,606)	27,786	40,313	42,328
Sanitation Infrastructure		1,675	–	–	–	–	–	1,064	1,064	2,739	1,759	1,847
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		405	–	–	–	–	–	90	90	495	425	447
Information and Communication Infrastructure		100	–	–	–	–	–	(100)	(100)	–	105	110
Infrastructure		46,973	–	–	–	–	–	(10,153)	(10,153)	36,820	49,322	51,788
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		920	–	–	–	–	–	200	200	1,120	966	1,014
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		920	–	–	–	–	–	200	200	1,120	966	1,014
Operational Buildings		5,021	–	–	–	–	–	479	479	5,500	5,272	5,536
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		5,021	–	–	–	–	–	479	479	5,500	5,272	5,536
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		2,745	–	–	–	–	–	7	7	2,751	2,882	3,026
Intangible Assets		2,745	–	–	–	–	–	7	7	2,751	2,882	3,026
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		1,400	–	–	–	–	–	(450)	(450)	950	1,470	1,544
Transport Assets		10,010	–	–	–	–	–	1,990	1,990	12,000	10,510	11,036
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**287,341**	**–**	**–**	**–**	**–**	**–**	**(4,634)**	**(4,634)**	**282,707**	**301,708**	**316,793**
Renewal and upgrading of Existing Assets as % of total capex		*26.7%*	*0.0%*							*21.1%*	*26.7%*	*26.7%*
Renewal and upgrading of Existing Assets as % of deprecn"		*40.4%*	*0.0%*							*32.4%*	*40.4%*	*40.4%*
R&M as a % of PPE		*2.1%*	*0.0%*							*3.6%*	*2.1%*	*2.1%*
Renewal and upgrading and R&M as a % of PPE		*5.0%*	*0.0%*							*8.1%*	*5.0%*	*5.0%*

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) + G

DC21 Ugu - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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		
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Piped water inside dwelling									–	–		
Piped water inside yard (but not in dwelling)									–	–		
Using public tap (at least min.service level)	2								–	–		
Other water supply (at least min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3								–	–		
Other water supply (< min.service level)	3,4								–	–		
No water supply									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
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 Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
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)		50,640	–	–	–	–	–	(1,054)	(1,054)	49,586	53,172	55,830
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)		21,697	–	–	–	–	–	(452)	(452)	21,245	22,781	23,920
Total cost of FBS provided		72,336	–	–	–	–	–	(1,505)	(1,505)	70,831	75,953	79,751
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)		21,697	–	–	–	–	–	(452)	(452)	21,245	22,781	23,920
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		**21,697**	**–**	**–**	**–**	**–**	**–**	**(452)**	**(452)**	**21,245**	**22,781**	**23,920**

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.

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

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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		487,130	–					(85,489)	(85,489)	401,641	511,486	537,061
Less Revenue Foregone **(in excess of 6 kilolitres per indigent household per month)**		21,697	–					(452)	(452)	21,245	22,781	23,920
Less Cost of Free Basis Services ***(6 kilolitres per indigent household per month)***		50,640	–	–	–	–	–	(1,054)	(1,054)	49,586	53,172	55,830
Net Service charges - water revenue		**414,793**	–	–	–	–	–	**(83,983)**	**(83,983)**	**330,810**	**435,533**	**457,310**
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		87,084	–					32,083	32,083	119,167	91,438	96,010
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		**87,084**	–	–	–	–	–	**32,083**	**32,083**	**119,167**	**91,438**	**96,010**
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												
Fuel Levy		–	–					–	–	–	–	–
Other Revenue		91,640	–					(84,784)	(84,784)	6,856	96,223	101,034
Total 'Other' Revenue	1	**91,640**	–	–	–	–	–	**(84,784)**	**(84,784)**	**6,856**	**96,223**	**101,034**
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		265,111	–					(26,383)	(26,383)	238,728	278,367	292,285
Pension and UIF Contributions		44,731	–					(5,203)	(5,203)	39,528	46,968	49,316
Medical Aid Contributions		18,911	–					(4,031)	(4,031)	14,879	19,856	20,849
Overtime		542	–					387	387	930	570	598
Performance Bonus		17,470	–					1,064	1,064	18,534	18,344	19,261
Motor Vehicle Allowance		10,606	–					(2,246)	(2,246)	8,360	11,136	11,693
Cellphone Allowance		3,051	–					(312)	(312)	2,740	3,204	3,364
Housing Allowances		1,845	–					(804)	(804)	1,041	1,937	2,034
Other benefits and allowances		35,963	–					13,219	13,219	49,181	37,761	39,649
Payments in lieu of leave		3,133	–					–	–	3,133	3,289	3,454
Long service awards		1,917	–					0	0	1,917	2,013	2,114
Post-retirement benefit obligations	4	–	–					–	–	–	–	–
sub-total		**403,281**	–	–	–	–	–	**(24,310)**	**(24,310)**	**378,971**	**423,445**	**444,617**
Less: Employees costs capitalised to PPE		(137)	–					(2,409)	(2,409)	(2,546)	(144)	(151)
Total Employee related costs	1	**403,418**	–	–	–	–	–	**(21,901)**	**(26,719)**	**376,425**	**423,589**	**444,768**
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		217,595	–					3,307	3,307	220,903	228,475	239,899
Lease amortisation		2,677	–					(14)	(14)	2,663	2,811	2,951
Capital asset impairment		–	–					–	–	–	–	–
Total Depreciation & asset impairment	1	**220,272**	–	–	–	–	–	**3,293**	**3,293**	**223,565**	**231,286**	**242,850**
Bulk purchases												
Electricity Bulk Purchases		–	–					–	–	–	–	–
Water Bulk Purchases									–	–		
Total bulk purchases	1	–	–	–	–	–	–	–	–	–	–	–

Transfers and grants												
Cash transfers and grants		–	–					–	–	–	–	–
Non-cash transfers and grants		–	–					–	–	–	–	–
Total transfers and grants		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Contracted services												
Outsourced Services		44,656	–					(4,110)	(4,110)	40,546	46,889	49,233
Consultants and Professional Services		49,945	–					10,619	10,619	60,564	52,442	55,064
Contractors		63,901	–					(7,030)	(7,030)	56,871	67,096	70,451
Total contracted services		**158,502**	**–**	**–**	**–**	**–**	**–**	(521)	(521)	157,981	166,427	174,748
Other Expenditure By Type												
Collection costs		20,000	–					(15,208)	(15,208)	4,792	21,000	22,050
Contributions to 'other' provisions		–	–					–	–	–	–	–
Audit fees		763	–					(763)	(763)	–	801	841
Other Expenditure		241,567	–					(60,620)	(60,620)	180,947	253,645	266,327
Total Other Expenditure	1	**262,330**	**–**	**–**	**–**	**–**	**–**	**(76,591)**	**(76,591)**	**185,739**	**275,446**	**289,218**
by Expenditure Item	14											
Employee related costs		–	–					–	–	–	–	–
Inventory Consumed (Project Maintenance)		–	–					–	–	–	–	–
Contracted Services		–	–					–	–	–	–	–
Other Expenditure		–	–					–	–	–	–	–
Total Repairs and Maintenance Expenditure	15	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Inventory Consumed												
Inventory Consumed - Water		380,750	–	–	–	–	–	(242,677)	(242,677)	138,073	(247,880)	(260,274)
Inventory Consumed - Other		6,260	–	–	–	–	–	5,266	5,266	11,526	6,573	6,902
Total Inventory Consumed & Other Material		387,010	–	–	–	–	–	(237,411)	(237,411)	149,598	(241,307)	(253,373)
		143,338										

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

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

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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												
Consumer debtors												
Consumer debtors		674,752	–					223,022	223,022	897,774	708,490	743,914
Less: provision for debt impairment		(331,909)	–	–	–	–	–	(110,971)	(110,971)	(442,880)	(463,880)	(485,930)
Total Consumer debtors	1	**342,843**	–	–	–	–	–	**112,051**	**112,051**	**454,894**	**244,610**	**257,984**
Debt impairment provision												
Balance at the beginning of the year		(311,909)	–					(130,971)	(130,971)	(442,880)	(442,880)	(463,880)
Contributions to the provision		(20,000)	–					20,000	20,000	–	(21,000)	(22,050)
Bad debts written off		–	–					–	–	–	–	–
Balance at end of year		**(331,909)**	–	–	–	–	–	**(110,971)**	**(110,971)**	**(442,880)**	**(463,880)**	**(485,930)**
Inventory												
Water												
Opening Balance		8,430	–					(4,215)	(4,215)	4,215	4,755	652,405
System Input Volume		**400,933**	–	–	–	–	–	**(242,524)**	**(242,524)**	**158,409**	**420,979**	**442,028**
Water Treatment Works		260,599	–					(240,274)	(240,274)	20,325	273,629	287,310
Bulk Purchases		140,323	–					(2,250)	(2,250)	138,073	147,339	154,706
Natural Sources		11	–					(0)	(0)	11	12	12
Authorised Consumption	12	**(380,750)**	–	–	–	–	–	**242,677**	**242,677**	**(138,073)**	**247,880**	**260,274**
Billed Authorised Consumption		**(359,053)**	–	–	–	–	–	**242,243**	**242,243**	**(116,810)**	**270,662**	**284,195**
Billed Metered Consumption		**(359,053)**	–	–	–	–	–	**242,243**	**242,243**	**(116,810)**	**270,662**	**284,195**
Free Basic Water		(50,640)	–					1,013	1,013	(49,627)	(53,172)	(55,830)
Subsidised Water		–	–					–	–	–	–	–
Revenue Water		(308,413)	–					241,230	241,230	(67,183)	323,834	340,025
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–					–	–	–	–	–
Subsidised Water		–	–					–	–	–	–	–
Revenue Water		–	–					–	–	–	–	–
UnBilled Authorised Consumption		**(21,697)**	–	–	–	–	–	**434**	**434**	**(21,263)**	**(22,781)**	**(23,920)**
Unbilled Metered Consumption		(21,697)	–					434	434	(21,263)	(22,781)	(23,920)
Unbilled Unmetered Consumption		–	–					–	–	–	–	–
Water Losses		**(20,200)**	–	–	–	–	–	**404**	**404**	**(19,796)**	**(21,210)**	**(22,271)**
Apparent losses		**(5,200)**	–	–	–	–	–	**104**	**104**	**(5,096)**	**(5,460)**	**(5,733)**
Unauthorised Consumption		(5,000)	–					100	100	(4,900)	(5,250)	(5,513)
Customer Meter Inaccuracies		(200)	–					4	4	(196)	(210)	(221)
Real losses		**(15,000)**	–	–	–	–	–	**300**	**300**	**(14,700)**	**(15,750)**	**(16,538)**
Leakage on Transmission and Distribution Mains		(15,000)	–					300	300	(14,700)	(15,750)	(16,538)
Leakage and Overflows at Storage Tanks/Reservoirs		–	–					–	–	–	–	–
Leakage on Service Connections up to the point of Customer Me		–	–					–	–	–	–	–
Data Transfer and Management Errors		–	–					–	–	–	–	–
Unavoidable Annual Real Losses		–	–					–	–	–	–	–
Non-revenue Water		**(41,897)**	–	–	–	–	–	**838**	**838**	**(41,059)**	**(43,991)**	**(46,191)**
Closing Balance Water		**8,413**	–	–	–	–	–	**(3,658)**	**(3,658)**	**4,755**	**652,405**	**1,332,437**
Agricultural												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Closing balance - Agricultural		–	–	–	–	–	–	–	–	–	–	–
Consumables												
Standard Rated												
Opening Balance		475	–					–	–	475	475	475
Acquisitions		260	–					(260)	(260)	–	273	287
Issues	13	(260)	–					260	260	–	(273)	(287)
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Closing balance - Consumables Standard Rated		**475**	–	–	–	–	–	–	–	**475**	**475**	**475**
Zero Rated												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Closing balance - Consumables Zero Rated		–	–	–	–	–	–	–	–	–	–	–
Finished Goods												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–

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

Description of financial indicator	Basis of calculation	2018/19	2019/20	2020/21	Budget Year 2021/22			Budget Year +1 2022/23	Budget Year +2 2023/24
		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				0.8%	0.0%	2.5%	1.3%	1.3%
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				308.6%	0.0%	173.0%	440.2%	596.7%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				308.6%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1.9	0.0	0.2	1.9	1.9
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				34.0%	0.0%	55.5%	24.9%	25.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					53.6%	0.0%	375.6%	32.0%	17.1%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				33.5%	0.0%	35.3%	33.5%	33.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				5.6%	0.0%	5.5%	5.6%	5.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				19.4%	0.0%	22.6%	19.4%	19.4%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				4591.4%	0.0%	3789.0%	4591.4%	4821.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				28.5%	0.0%	42.1%	19.4%	19.4%
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	2018/19	2019/20	2020/21	Budget Year 2021/22	2021/22 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly Household income (no. of households)	1, 12											
None												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
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)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges					%	%	%	%	%	%		
Rental of facilities & equipment					%	%	%	%	%	%		
Interest - external investments					%	%	%	%	%	%		
Interest - debtors					%	%	%	%	%	%		
Revenue from agency services					%	%	%	%	%	%		

Detail on the provision of municipal services for B10

Total municipal services

Description	Ref.	2018/19 Outcome	2019/20 Outcome	2020/21 Outcome	Budget Year 2021/22 Original Budget	Budget Year 2021/22 Adjusted Budget	Budget Year 2021/22 Full Year Forecast	2021/22 Medium Term Revenue & Expenditure Framework Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Household service targets (000)										
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	8									
Other water supply (at least min.service level)	10									
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	9									
Other water supply (< min.service level)	10									
No water supply										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
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

Description	Ref.	2018/19 Outcome	2019/20 Outcome	2020/21 Outcome	Budget Year 2021/22 Original Budget	Budget Year 2021/22 Adjusted Budget	Budget Year 2021/22 Full Year Forecast	2021/22 Medium Term Revenue & Expenditure Framework Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Household service targets (000)										
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	8									
Other water supply (at least min.service level)	10									
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	9									
Other water supply (< min.service level)	10									
No water supply										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households		–	–	–	–	–	–	–	–	–
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	–	–	–	–	–	–	–	–	–
	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.		2018/19 Outcome	2019/20 Outcome	2020/21 Outcome	Budget Year 2021/22 Original Budget	Budget Year 2021/22 Adjusted Budget	Budget Year 2021/22 Full Year Forecast	2021/22 Medium Term Revenue & Expenditure Framework Budget Year 2021/22	2021/22 Medium Term Revenue & Expenditure Framework Budget Year +1 2022/23	2021/22 Medium Term Revenue & Expenditure Framework Budget Year +2 2023/24
		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.		2018/19 Outcome	2019/20 Outcome	2020/21 Outcome	Budget Year 2021/22 Original Budget	Budget Year 2021/22 Adjusted Budget	Budget Year 2021/22 Full Year Forecast	2021/22 Medium Term Revenue & Expenditure Framework Budget Year 2021/22	2021/22 Medium Term Revenue & Expenditure Framework Budget Year +1 2022/23	2021/22 Medium Term Revenue & Expenditure Framework Budget Year +2 2023/24
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	Ref.		Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
			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
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)**	50,640	–					(1,054)	(1,054)	49,586	53,172	55,830
		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)	21,697	–					(452)	(452)	21,245	22,781	23,920
		Number of HH receiving this type of FBS								–	–		
		Total cost of FBS - Water for informal settlements	21,696,584	–	–	–	–	–	(451,517)	(451,517)	21,245,067	22,781,413	23,920,484
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*
7. *Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group*
8. *Stand distance <= 200m from dwelling*
9. *Stand distance > 200m from dwelling*
10. *Borehole, spring, rain-water tank etc.*
11. *Must agree to total number of households in municipal area*
12. *Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire*
13. *Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons*

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

Description	Ref	MFMA section	2018/19	2019/20	2020/21	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2022/23	Budget Year +2 2023/24
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				608,651	–	89,970	1,070,927	2,103,319
Cash + investments at the yr end less applications - R'000	2	18(1)b				713,169	–	278,087	658,894	692,730
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				(101,606)	–	132,991	540,981	568,030
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	11.1%	-1.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	77.9%	0.0%	85.9%	77.9%	77.9%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				18.8%	0.0%	20.5%	18.8%	18.8%
Capital payments % of capital expenditure	8	18(1)c;19				-27.6%	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							-47.7%	5.4%
Long term receivables % change - incr(decr)	12	18(1)a							5.0%	5.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				2.1%	0.0%	3.6%	2.1%	2.1%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	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)

Macro CPIX target	6%	6%	6%	6%	6%
Total service charge revenue	501,878	–	449,977	526,972	553,320
Total service charge revenue - previous year			–	449,977	526,972
Provincial government gazetted allocations					
National government DoRA allocations					
Cash receipts from ratepayers	465,370	–	426,490	488,639	513,071
Ratepayer & Other revenue	597,018	–	496,764	626,869	658,213
Change in debtors				(284,621)	16,854

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

Description	Ref	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
		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:		**568,586**	**–**	**–**	**–**	**3,025**	**3,025**	**571,611**	**597,015**	**626,866**
Local Government Equitable Share		521,339	–			3,025	3,025	524,364	547,405	574,776
Expanded Public Works Programme Integrated Grant	3	–	–			–	–	–	–	–
Local Government Financial Management Grant		1,750	–			–	–	1,750	1,838	1,929
Municipal Disaster Relief Grant		–	–			–	–	–	–	–
Municipal Infrastructure Grant		42,776	–			–	–	42,776	44,915	47,161
Water Services Infrastructure Grant		–	–			–	–	–	–	–
Rural Road Asset Management Systems Grant		2,721	–			–	–	2,721	2,857	3,000
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
Other transfers and grants [insert description]		–	–			–	–	–	–	–
Provincial Government:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Specify (Add grant description)		–	–			–	–	–	–	–
Public Transport		–	–			–	–	–	–	–
[insert description]	4	–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
Other transfers and grants [insert description]	5	–	–			–	–	–	–	–
District Municipality:	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
Other transfers/grants [insert description]		–	–			–	–	–	–	–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Revenue		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
Other transfers/grants [insert description]		–	–			–	–	–	–	–
Total Operating Transfers and Grants	6	**568,586**	**–**	**–**	**–**	**3,025**	**3,025**	**571,611**	**597,015**	**626,866**
Capital Transfers and Grants										
National Government:		**285,098**	**–**	**–**	**–**	**–**	**–**	**285,098**	**299,353**	**314,320**
Integrated National Electrification Programme Grant		–	–			–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–			–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipa		–	–			–	–	–	–	–
Integrated Urban Development Grant		–	–			–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–			–	–	–	–	–
Municipal Infrastructure Grant		212,748	–			–	–	212,748	223,385	234,554
Water Services Infrastructure Grant		72,350	–			–	–	72,350	75,968	79,766
[insert description]		–	–			–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
Other capital transfers [insert description]		–	–			–	–	–	–	–
Provincial Government:		**–**	**–**	**–**	**–**	**19,300**	**19,300**	**19,300**	**–**	**–**
Smalltown Grant_Market Stalls		–	–			–	–	–	–	–
[insert description]	4	–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
Specify (Add grant description)		–	–			19,300	19,300	19,300	–	–
Other capital transfers/grants [insert description]		–	–			–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
Other capital transfers/grants [insert description]		–	–			–	–	–	–	–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
European Union		–	–			–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
Other capital transfers/grants [insert description]		–	–			–	–	–	–	–
Total Capital Transfers and Grants	6	**285,098**	**–**	**–**	**–**	**19,300**	**19,300**	**304,398**	**299,353**	**314,320**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**853,684**	**–**	**–**	**–**	**22,325**	**22,325**	**876,009**	**896,368**	**941,186**

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

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

Description	Ref	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
		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:		51,131	–	–	–	1,657	1,657	52,788	53,688	56,372
Local Government Equitable Share		–	–			–	–	–	–	–
Expanded Public Works Programme Integrated Grant		3,614	–			(3)	(3)	3,611	3,795	3,984
Local Government Financial Management Grant		1,743	–			455	455	2,198	1,830	1,921
Municipal Disaster Relief Grant		–	–			–	–	–	–	–
Municipal Infrastructure Grant		42,991	–			1,489	1,489	44,479	45,140	47,397
Water Services Infrastructure Grant		61	–			(61)	(61)	–	64	67
Rural Road Asset Management Systems Grant		2,723	–			(223)	(223)	2,500	2,859	3,002
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
Other transfers and grants [insert description]		–	–			–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
Public Transport		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
Other transfers and grants [insert description]		–	–			–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
Other transfers/grants [insert description]		–	–			–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
Other transfers/grants [insert description]		–	–			–	–	–	–	–
Total operating expenditure of Transfers and Grants:		51,131	–	–	–	1,657	1,657	52,788	53,688	56,372
Capital expenditure of Transfers and Grants										
National Government:		295,098	–	–	–	(11,678)	(11,678)	283,420	309,853	325,345
Integrated National Electrification Programme Grant		–	–			–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–			–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Sche		–	–			–	–	–	–	–
Integrated Urban Development Grant		–	–			–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–			–	–	–	–	–
Municipal Infrastructure Grant		222,748	–			(11,678)	(11,678)	211,070	233,885	245,579
Water Services Infrastructure Grant		72,350	–			–	–	72,350	75,968	79,766
[insert description]		–	–			–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
Other capital transfers [insert description]		–	–			–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
Smalltown Grant_Market Stalls		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
Other capital transfers/grants [insert description]		–	–			–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
[insert description]		–	–			–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
Other capital transfers/grants [insert description]		–	–			–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
European Union		–	–			–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
Other capital transfers/grants [insert description]		–	–			–	–	–	–	–
Total capital expenditure of Transfers and Grants		295,098	–	–	–	(11,678)	(11,678)	283,420	309,853	325,345
Total capital expenditure of Transfers and Grants		346,229	–	–	–	(10,021)	(10,021)	336,208	363,541	381,718

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) + E

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

Description	Ref	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
		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		50,858	–			–	–	50,858	53,401	56,071
Conditions met - transferred to revenue		**(93,634)**	**–**	**–**	**–**	**(50,858)**	**(50,858)**	**(42,776)**	**(98,316)**	**(103,232)**
Conditions still to be met - transferred to liabilities		(42,776)	–			50,858	50,858	8,082	(44,915)	(47,161)
Provincial Government:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts		–	–			–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–			–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts		–	–			–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–			–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts		–	–			–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–			–	–	–	–	–
Total operating transfers and grants revenue		**(93,634)**	**–**	**–**	**–**	**(50,858)**	**(50,858)**	**(42,776)**	**(98,316)**	**(103,232)**
Total operating transfers and grants - CTBM	2	**(42,776)**	**–**	**–**	**–**	**50,858**	**50,858**	**8,082**	**(44,915)**	**(47,161)**
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts		285,098	–			–	–	285,098	299,353	314,320
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**285,098**	**285,098**	**(285,098)**	**–**	**–**
Conditions still to be met - transferred to liabilities		285,098	–			(285,098)	(285,098)	–	299,353	314,320
Provincial Government:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts		–	–			19,300	19,300	19,300	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**19,300**	**19,300**	**(19,300)**	**–**	**–**
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		**–**	**–**	**–**	**–**	**304,398**	**304,398**	**(304,398)**	**–**	**–**
Total capital transfers and grants - CTBM		**285,098**	**–**	**–**	**–**	**(285,098)**	**(285,098)**	**–**	**299,353**	**314,320**
TOTAL TRANSFERS AND GRANTS REVENUE		**(93,634)**	**–**	**–**	**–**	**253,540**	**253,540**	**(347,174)**	**(98,316)**	**(103,232)**
TOTAL TRANSFERS AND GRANTS - CTBM		**242,322**	**–**	**–**	**–**	**(234,240)**	**(234,240)**	**8,082**	**254,438**	**267,160**

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) + E

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

Summary of remuneration	Ref	Budget Year 2021/22									
		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		4,892	–					–	–	4,892	0.0%
Pension and UIF Contributions		262	–					–	–	262	0.0%
Medical Aid Contributions		221	–					–	–	221	0.0%
Motor Vehicle Allowance		2,789	–					–	–	2,789	0.0%
Cellphone Allowance		738	–					–	–	738	
Housing Allowances		1,706	–					–	–	1,706	
Other benefits and allowances		42	–					–	–	42	
Sub Total - Councillors		**10,650**	**–**			**–**		**–**	**–**	**10,650**	**0.0%**
% increase			(0)							–	
Senior Managers of the Municipality											
Basic Salaries and Wages		8,919	–					(8,496)	(8,496)	423	-95.3%
Pension and UIF Contributions		–	–					93	93	93	#DIV/0!
Medical Aid Contributions		–	–					31	31	31	#DIV/0!
Overtime		–	–					–	–	–	
Performance Bonus		–	–					–	–	–	
Motor Vehicle Allowance		–	–					428	428	428	#DIV/0!
Cellphone Allowance		161	–					(153)	(153)	8	-95.0%
Housing Allowances		–	–					1	1	1	
Other benefits and allowances		–	–					4	4	4	
Payments in lieu of leave		–	–					–	–	–	
Long service awards		–	–					–	–	–	
Post-retirement benefit obligations	5	–	–					–	–	–	
Sub Total - Senior Managers of Municipality		**9,080**	**–**	**–**		**–**		**(8,092)**	**(8,092)**	**988**	**-89.1%**
% increase			(0)							(0)	
Other Municipal Staff											
Basic Salaries and Wages		263,976	–					(4,591)	(4,591)	259,385	-1.7%
Pension and UIF Contributions		43,498	–					(4,063)	(4,063)	39,435	-9.3%
Medical Aid Contributions		18,661	–					(3,813)	(3,813)	14,848	-20.4%
Overtime		29,579	–					11,109	11,109	40,688	37.6%
Performance Bonus		–	–					–	–	–	
Motor Vehicle Allowance		9,860	–					(1,928)	(1,928)	7,932	-19.6%
Cellphone Allowance		2,859	–					(127)	(127)	2,732	-4.5%
Housing Allowances		1,827	–					(787)	(787)	1,040	
Other benefits and allowances		6,926	–					2,494	2,494	9,419	
Payments in lieu of leave		3,133	–					–	–	3,133	0.0%
Long service awards		1,917	–					0	0	1,917	0.0%
Post-retirement benefit obligations	5	–	–					–	–	–	
Sub Total - Other Municipal Staff		**382,236**	**–**	**–**	**–**	**–**	**–**	**(1,707)**	**(1,707)**	**380,529**	**-0.4%**
% increase											
Total Parent Municipality		**401,966**	**–**	**–**	**–**	**–**	**–**	**(9,799)**	**(9,799)**	**392,167**	**-2.4%**
Board Members of Entities											
Basic Salaries and Wages		549	–					(549)	(549)	–	
Pension and UIF Contributions		–	–					–	–	–	
Medical Aid Contributions		–	–					–	–	–	
Overtime		–	–					–	–	–	
Performance Bonus		–	–					–	–	–	
Motor Vehicle Allowance		–	–					–	–	–	
Cellphone Allowance		–	–					–	–	–	
Housing Allowances		–	–					–	–	–	
Other benefits and allowances		–	–					–	–	–	
Board Fees		–	–					–	–	–	
Payments in lieu of leave		–	–					–	–	–	
Long service awards		–	–					–	–	–	
Post-retirement benefit obligations	5	–	–					–	–	–	
Sub Total - Board Members of Entities		**549**	**–**	**–**	**–**	**–**	**–**	**(549)**	**(549)**	**–**	
% increase											
Senior Managers of Entities											
Basic Salaries and Wages		4,704	–					(4,704)	(4,704)	–	
Pension and UIF Contributions		940	–					(940)	(940)	–	
Medical Aid Contributions		–	–					–	–	–	
Overtime		–	–					–	–	–	
Performance Bonus		230	–					(230)	(230)	–	
Motor Vehicle Allowance		233	–					(233)	(233)	–	
Cellphone Allowance		–	–					–	–	–	
Housing Allowances		–	–					–	–	–	
Other benefits and allowances		–	–					–	–	–	

Payments in lieu of leave		–	–					–	–	–	
Long service awards		–	–					–	–	–	
Post-retirement benefit obligations	5	–	–					–	–	–	
Sub Total - Senior Managers of Entities		6,107	–	–	–	–	–	(6,107)	(6,107)	–	
% increase											
Other Staff of Entities											
Basic Salaries and Wages		4,204	–					(4,204)	(4,204)	–	
Pension and UIF Contributions		293	–					(293)	(293)	–	
Medical Aid Contributions		249	–					(249)	(249)	–	
Overtime		–	–					–	–	–	
Performance Bonus		–	–					–	–	–	
Motor Vehicle Allowance		513	–					(513)	(513)	–	
Cellphone Allowance		32	–					(32)	(32)	–	
Housing Allowances		18	–					(18)	(18)	–	
Other benefits and allowances		–	–					–	–	–	
Payments in lieu of leave		137	–					(137)	(137)	–	
Long service awards		–	–					–	–	–	
Post-retirement benefit obligations	5	–	–					–	–	–	
Sub Total - Other Staff of Entities		5,446	–	–	–	–	–	(5,446)	(5,446)	–	
% increase											
Total Municipal Entities		12,102	–	–	–	–	–	(12,102)	(12,102)	–	
TOTAL SALARY, ALLOWANCES & BENEFITS		414,068	–	–	–	–	–	(21,901)	(21,901)	392,167	-5.3%
% increase											
TOTAL MANAGERS AND STAFF		402,868	–	–	–	–	–	(21,351)	(21,351)	381,517	-5.3%

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) + G

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

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
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 and Council		–	250	428	226	–	802	301	301	301	301	301	402	3,611	3,792	3,981
Vote 2 - Finance and Administration		228,762	11,642	12,759	10,988	11,839	204,431	44,264	44,264	44,264	44,264	44,264	(170,574)	531,165	264,784	278,023
Vote 3 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		–	–	–	–	–	–	1,410	1,410	1,410	1,410	1,410	9,871	16,923	18,146	19,054
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Development		6	110	277	8	29	102	4,085	4,085	4,085	4,085	4,085	28,065	49,024	59,590	62,569
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Environmental Protection		–	–	–	–	–	–	40	40	40	40	40	279	477	40,026	42,027
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		11,029	45,601	27,902	59,535	34,353	42,259	51,901	51,901	51,901	51,901	51,901	142,626	622,810	1,027,179	1,078,538
Vote 14 - Waste Water Management		7,244	7,631	8,716	8,532	8,343	8,758	13,220	13,220	13,220	13,220	13,220	43,313	158,638	149,412	156,883
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**247,041**	**65,234**	**50,082**	**79,289**	**54,565**	**256,351**	**115,221**	**115,221**	**115,221**	**115,221**	**115,221**	**53,982**	**1,382,647**	**1,562,929**	**1,641,075**
Expenditure by Vote																
Vote 1 - Executive and Council		6,233	7,632	5,196	6,167	5,285	5,689	5,352	5,352	5,352	5,352	5,352	1,262	64,225	66,019	69,320
Vote 2 - Finance and Administration		25,263	44,621	21,622	27,354	21,238	36,166	43,173	43,173	43,173	43,173	43,173	125,947	518,078	575,815	604,606
Vote 3 - Internal Audit		4	164	278	9	–	4	57	57	57	57	57	(63)	682	452	474
Vote 4 - Community and Social Services		70	198	927	163	438	150	288	288	288	288	288	70	3,456	7,299	7,663
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		–	–	(101)	78	–	1,128	27	27	27	27	27	(918)	320	368	386
Vote 9 - Planning and Development		1,666	3,721	4,304	3,006	3,439	3,101	3,761	3,761	3,761	3,761	3,761	7,087	45,129	60,505	63,530
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Environmental Protection		–	–	25	9	–	10	98	98	98	98	98	642	1,176	39,623	41,604
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		25,603	42,520	55,904	60,196	37,544	54,222	43,023	43,023	43,023	43,023	43,023	25,174	516,280	548,204	575,614
Vote 14 - Waste Water Management		3,499	7,536	4,789	10,688	8,836	18,390	8,359	8,359	8,359	8,359	8,359	4,777	100,311	118,396	124,315
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**62,338**	**106,393**	**92,944**	**107,670**	**76,781**	**118,860**	**104,138**	**104,138**	**104,138**	**104,138**	**104,138**	**163,979**	**1,249,656**	**1,416,678**	**1,487,512**
Surplus/ (Deficit)		**184,703**	**(41,159)**	**(42,862)**	**(28,381)**	**(22,216)**	**137,491**	**11,083**	**11,083**	**11,083**	**11,083**	**11,083**	**(109,997)**	**132,991**	**146,251**	**153,563**

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 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
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		**228,762**	**11,891**	**13,186**	**11,213**	**11,839**	**205,232**	**44,565**	**44,565**	**44,565**	**44,565**	**44,565**	**(170,173)**	**534,776**	**268,576**	**282,005**
Executive and council		–	250	428	226	–	802	301	301	301	301	301	402	3,611	3,792	3,981
Finance and administration		228,762	11,642	12,759	10,988	11,839	204,431	44,264	44,264	44,264	44,264	44,264	(170,574)	531,165	264,784	278,023
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	**1,410**	**1,410**	**1,410**	**1,410**	**1,410**	**9,871**	**16,923**	**18,146**	**19,054**
Community and social services		–	–	–	–	–	–	1,410	1,410	1,410	1,410	1,410	9,871	16,923	18,146	19,054
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**6**	**110**	**277**	**8**	**29**	**102**	**4,125**	**4,125**	**4,125**	**4,125**	**4,125**	**28,344**	**49,501**	**80,052**	**84,055**
Planning and development		6	110	277	8	29	102	4,085	4,085	4,085	4,085	4,085	28,065	49,024	59,590	62,569
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	40	40	40	40	40	279	477	20,462	21,486
Trading services		**18,273**	**53,232**	**36,619**	**68,067**	**42,697**	**51,017**	**65,121**	**65,121**	**65,121**	**65,121**	**65,121**	**185,939**	**781,448**	**1,176,591**	**1,235,420**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		11,029	45,601	27,902	59,535	34,353	42,259	51,901	51,901	51,901	51,901	51,901	142,626	622,810	1,027,179	1,078,538
Waste water management		7,244	7,631	8,716	8,532	8,343	8,758	13,220	13,220	13,220	13,220	13,220	43,313	158,638	149,412	156,883
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		**–**	**3,677**	**–**	**984**	**457**	**11,048**	**–**	**–**	**–**	**–**	**–**	**(16,167)**	**–**	**19,563**	**20,541**
Total Revenue - Functional		**247,041**	**68,911**	**50,082**	**80,273**	**55,022**	**267,399**	**115,221**	**115,221**	**115,221**	**115,221**	**115,221**	**37,815**	**1,382,647**	**1,562,929**	**1,641,075**
Expenditure - Functional																
Governance and administration		**31,500**	**52,418**	**27,097**	**33,530**	**26,523**	**41,860**	**48,582**	**48,582**	**48,582**	**48,582**	**48,582**	**127,146**	**582,985**	**642,285**	**674,399**
Executive and council		6,233	7,632	5,196	6,167	5,285	5,689	5,352	5,352	5,352	5,352	5,352	1,262	64,225	66,019	69,320
Finance and administration		25,263	44,621	21,622	27,354	21,238	36,166	43,173	43,173	43,173	43,173	43,173	125,947	518,078	575,815	604,606
Internal audit		4	164	278	9	–	4	57	57	57	57	57	(63)	682	452	474
Community and public safety		**70**	**198**	**826**	**241**	**438**	**1,278**	**315**	**315**	**315**	**315**	**315**	**(848)**	**3,776**	**9,025**	**9,476**
Community and social services		70	198	927	163	438	150	288	288	288	288	288	70	3,456	8,657	9,090
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	(101)	78	–	1,128	27	27	27	27	27	(918)	320	368	386
Economic and environmental services		**1,666**	**3,721**	**4,329**	**3,016**	**3,439**	**3,111**	**3,859**	**3,859**	**3,859**	**3,859**	**3,859**	**7,730**	**46,305**	**80,229**	**84,240**
Planning and development		1,666	3,721	4,304	3,006	3,439	3,101	3,761	3,761	3,761	3,761	3,761	7,087	45,129	60,505	63,530
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	25	9	–	10	98	98	98	98	98	642	1,176	19,724	20,710
Trading services		**29,102**	**50,056**	**60,693**	**70,884**	**46,381**	**72,611**	**51,383**	**51,383**	**51,383**	**51,383**	**51,383**	**29,951**	**616,590**	**666,599**	**699,929**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		25,603	42,520	55,904	60,196	37,544	54,222	43,023	43,023	43,023	43,023	43,023	25,174	516,280	548,204	575,614
Waste water management		3,499	7,536	4,789	10,688	8,836	18,390	8,359	8,359	8,359	8,359	8,359	4,777	100,311	118,396	124,315
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		**–**	**642**	**–**	**663**	**771**	**2,369**	**–**	**–**	**–**	**–**	**–**	**(4,444)**	**–**	**18,540**	**19,467**
Total Expenditure - Functional		**62,338**	**107,035**	**92,944**	**108,333**	**77,552**	**121,229**	**104,138**	**104,138**	**104,138**	**104,138**	**104,138**	**159,535**	**1,249,656**	**1,416,678**	**1,487,512**
Surplus/ (Deficit) 1.		**184,703**	**(38,124)**	**(42,862)**	**(28,060)**	**(22,530)**	**146,170**	**11,083**	**11,083**	**11,083**	**11,083**	**11,083**	**(121,720)**	**132,991**	**146,251**	**153,563**

References

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

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
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		247,041	68,911	50,082	80,273	55,022	267,399	–	–	–	–	–	(768,729)	–	–	–
Service charges - electricity revenue		247,041	68,911	50,082	80,273	55,022	267,399	–	–	–	–	–	(768,729)	–	–	–
Service charges - water revenue		247,041	68,911	50,082	80,273	55,022	267,399	27,568	27,568	27,568	27,568	27,568	(575,756)	330,810	435,533	457,310
Service charges - sanitation revenue		247,041	68,911	50,082	80,273	55,022	267,399	9,931	9,931	9,931	9,931	9,931	(699,215)	119,167	91,438	96,010
Service charges - refuse revenue		247,041	68,911	50,082	80,273	55,022	267,399	–	–	–	–	–	(768,729)	–	–	–
Rental of facilities and equipment		247,041	68,911	50,082	80,273	55,022	267,399	372	372	372	372	372	(766,123)	4,468	3,675	3,859
Interest earned - external investments		247,041	68,911	50,082	80,273	55,022	267,399	522	522	522	522	522	(765,075)	6,263	13,167	13,825
Interest earned - outstanding debtors		247,041	68,911	50,082	80,273	55,022	267,399	2,955	2,955	2,955	2,955	2,955	(748,042)	35,463	–	–
Dividends received		247,041	68,911	50,082	80,273	55,022	267,399	–	–	–	–	–	(768,729)	–	–	–
Fines, penalties and forfeits		247,041	68,911	50,082	80,273	55,022	267,399	–	–	–	–	–	(768,729)	–	–	–
Licences and permits		247,041	68,911	50,082	80,273	55,022	267,399	–	–	–	–	–	(768,729)	–	–	–
Agency services		247,041	68,911	50,082	80,273	55,022	267,399	–	–	–	–	–	(768,729)	–	–	–
Transfers and subsidies		247,041	68,911	50,082	80,273	55,022	267,399	48,075	48,075	48,075	48,075	48,075	(432,204)	576,900	623,540	654,717
Other revenue		247,041	68,911	50,082	80,273	55,022	267,399	571	571	571	571	571	(764,729)	6,856	96,223	101,034
Gains		247,041	68,911	50,082	80,273	55,022	267,399	–	–	–	–	–	(768,729)	–	–	–
Total Revenue		**3,705,620**	**1,033,664**	**751,230**	**1,204,101**	**825,329**	**4,010,988**	**89,994**	**89,994**	**89,994**	**89,994**	**89,994**	**(10,900,974)**	**1,079,927**	**1,263,576**	**1,326,755**
Expenditure By Type																
Employee related costs		62,338	107,035	92,944	108,333	77,552	121,229	31,793	31,793	31,793	31,793	31,793	(346,879)	381,517	423,589	444,768
Remuneration of councillors		62,338	107,035	92,944	108,333	77,552	121,229	888	888	888	888	888	(563,218)	10,650	11,183	11,742
Debt impairment		62,338	107,035	92,944	108,333	77,552	121,229	7,770	7,770	7,770	7,770	7,770	(515,041)	93,240	99,761	104,749
Depreciation & asset impairment		62,338	107,035	92,944	108,333	77,552	121,229	18,630	18,630	18,630	18,630	18,630	(439,018)	223,565	231,286	242,850
Finance charges		62,338	107,035	92,944	108,333	77,552	121,229	1,691	1,691	1,691	1,691	1,691	(557,591)	20,296	13,276	13,940
Bulk purchases - electricity		62,338	107,035	92,944	108,333	77,552	121,229	–	–	–	–	–	(569,431)	–	–	–
Inventory consumed		62,338	107,035	92,944	108,333	77,552	121,229	12,467	12,467	12,467	12,467	12,467	(482,165)	149,598	(241,307)	(253,373
Contracted services		62,338	107,035	92,944	108,333	77,552	121,229	13,165	13,165	13,165	13,165	13,165	(477,275)	157,981	166,427	174,748
Transfers and subsidies		62,338	107,035	92,944	108,333	77,552	121,229	1,672	1,672	1,672	1,672	1,672	(557,723)	20,070	21,073	22,127
Other expenditure		62,338	107,035	92,944	108,333	77,552	121,229	15,478	15,478	15,478	15,478	15,478	(461,083)	185,739	275,446	289,218
Losses		62,338	107,035	92,944	108,333	77,552	121,229	583	583	583	583	583	(565,347)	7,000	21,214	22,275
Total Expenditure		**685,723**	**1,177,380**	**1,022,389**	**1,191,663**	**853,068**	**1,333,516**	**104,138**	**104,138**	**104,138**	**104,138**	**104,138**	**(5,534,772)**	**1,249,656**	**1,021,948**	**1,073,045**
Surplus/(Deficit)		**3,019,897**	**(143,716)**	**(271,159)**	**12,438**	**(27,739)**	**2,677,472**	**(14,144)**	**(14,144)**	**(14,144)**	**(14,144)**	**(14,144)**	**(5,366,202)**	**(169,729)**	**241,628**	**253,710**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		247,041	68,911	50,082	80,273	55,022	267,399	25,227	25,227	25,227	25,227	25,227	(592,142)	302,720	299,353	314,320
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		247,041	68,911	50,082	80,273	55,022	267,399	–	–	–	–	–	(768,729)	–	–	–
Transfers and subsidies - capital (in-kind - all)		247,041	68,911	50,082	80,273	55,022	267,399	–	–	–	–	–	(768,729)	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**3,761,021**	**63,017**	**(120,913)**	**253,258**	**137,326**	**3,479,669**	**11,083**	**11,083**	**11,083**	**11,083**	**11,083**	**(7,495,801)**	**132,991**	**540,981**	**568,030**

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 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	###															
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue		–	40,932	21,295	21,827	23,050	22,169	20,538	20,538	20,538	20,538	20,538	14,490	246,453	304,873	320,117
Service charges - sanitation revenue		–	14,585	7,292	7,292	7,292	7,292	7,398	7,398	7,398	7,398	7,398	8,034	88,780	91,883	96,477
Service charges - refuse		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		–	105	105	58	42	58	7,605	7,605	7,605	7,605	7,605	52,864	91,257	754	792
Interest earned - external investments		–	758	758	539	255	52	522	522	522	522	522	1,291	6,263	13,085	13,739
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational		–	223,043	–	–	–	180,412	48,075	48,075	48,075	48,075	48,075	(66,930)	576,900	609,706	640,191
Other revenue		–	25,226	25,226	843	20,415	22,210	–	–	–	–	–	(93,919)	–	91,128	95,685
Cash Receipts by Source		–	304,649	54,676	30,560	51,055	232,193	84,138	84,138	84,138	84,138	84,138	(84,170)	1,009,652	1,111,429	1,167,001
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	31,568	–	49,122	–	101,484	25,227	25,227	25,227	25,227	25,227	(5,587)	302,720	299,353	314,320
Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		189	189	189	189	189	189	189	189	189	189	189	189	2,272	(2,272)	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		189	336,406	54,866	79,871	51,245	333,867	109,554	109,554	109,554	109,554	109,554	(89,568)	1,314,644	1,408,510	1,481,321
Cash Payments by Type																
Employee related costs		(0)	81,382	32,278	41,385	36,855	36,895	32,671	32,671	32,671	32,671	32,671	(99)	392,049	–	–
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance charges		–	409	–	540	1,766	1,766	1,038	1,038	1,038	1,038	1,038	2,786	12,458	–	–
Bulk purchases - Electricity	###	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory	###	–	–	–	–	–	–	–	–	–	–	–	169,934	169,934	427,552	448,930
		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		–	70,125	11,901	24,337	7,927	58,646	13,165	13,165	13,165	13,165	13,165	(80,780)	157,981	–	–
Transfers and grants - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other		–	876	2,655	700	1,700	5,298	1,672	1,672	1,672	1,672	1,672	479	20,070	–	–
Other expenditure		–	30,634	15,813	14,094	13,659	33,012	9,510	9,510	9,510	9,510	9,510	(40,645)	114,115	–	–
Cash Payments by Type		(0)	183,426	62,647	81,056	61,907	135,616	58,056	58,056	58,056	58,056	58,056	51,675	866,606	427,552	448,930
Other Cash Flows/Payments by Type																
Capital assets		–	22,042	17,644	48,343	19,528	2,539	28,637	28,637	28,637	28,637	28,637	90,360	343,638	–	–
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	10,925	10,925	–	–
Other Cash Flows/Payments		(79,070)	(79,070)	–	–	42,851	–	6,916	6,916	6,916	6,916	6,916	163,698	82,986	–	–
Total Cash Payments by Type		(79,070)	126,397	80,291	129,399	124,286	138,155	93,608	93,608	93,608	93,608	93,608	316,659	1,304,156	427,552	448,930
NET INCREASE/(DECREASE) IN CASH HELD		79,260	210,009	(25,425)	(49,528)	(73,041)	195,712	15,946	15,946	15,946	15,946	15,946	(406,226)	10,488	980,958	1,032,391
Cash/cash equivalents at the month/year beginning:		78,146	157,406	367,414	341,989	292,461	219,420	415,132	431,078	447,023	462,969	478,915	494,860	79,481	89,970	1,070,927
Cash/cash equivalents at the month/year end:		157,406	367,414	341,989	292,461	219,420	415,132	431,078	447,023	462,969	478,915	494,860	88,634	89,970	1,070,927	2,103,319

References

1. Note that this section of Table SB15 is deliberately not linked to Table B4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure.

2. Bulk purchases - Electricity & Waste Water - use detail information from Table SB1

3. Acquisition Inventory - Water & other inventory - use detail information from Table SB2

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

Description - Municipal Vote	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
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 and Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure appropriation																
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		20	1,542	–	1,247	844	4,475	3,479	3,479	3,479	3,479	3,479	16,227	41,750	38,273	40,186
Vote 3 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Development		14	(20)	–	–	6	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		2,315	(29,939)	841	55,584	13,346	33,226	16,499	16,499	16,499	16,499	16,499	40,123	197,992	223,223	234,384
Vote 14 - Waste Water Management		1,112	47,452	1,733	(33,106)	3,737	14,110	8,658	8,658	8,658	8,658	8,658	25,569	103,897	88,730	93,166
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3	3,460	19,034	2,574	23,725	17,933	51,811	28,637	28,637	28,637	28,637	28,637	81,919	343,638	350,225	367,736
Total Capital Expenditure	2	3,460	19,034	2,574	23,725	17,933	51,811	28,637	28,637	28,637	28,637	28,637	81,919	343,638	350,225	367,736

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 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
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		**20**	**1,542**	**–**	**1,247**	**844**	**4,475**	**3,479**	**3,479**	**3,479**	**3,479**	**3,479**	**16,227**	**41,750**	**38,273**	**40,186**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		20	1,542	–	1,247	844	4,475	3,479	3,479	3,479	3,479	3,479	16,227	41,750	38,273	40,186
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**14**	**(20)**	**–**	**–**	**6**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Planning and development		14	(20)	–	–	6	–	–	–	–	–	–	–	–	–	–
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**3,426**	**17,513**	**2,574**	**22,478**	**17,083**	**47,336**	**25,157**	**25,157**	**25,157**	**25,157**	**25,157**	**65,692**	**301,888**	**311,953**	**327,550**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		2,315	(29,939)	841	55,584	13,346	33,226	16,499	16,499	16,499	16,499	16,499	40,123	197,992	223,223	234,384
Waste water management		1,112	47,452	1,733	(33,106)	3,737	14,110	8,658	8,658	8,658	8,658	8,658	25,569	103,897	88,730	93,166
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**10**	**–**	**(59)**	**–**	**–**	**–**	**–**	**–**	**49**	**–**	**–**	**–**
Total Capital Expenditure - Functional		**3,460**	**19,034**	**2,574**	**23,735**	**17,933**	**51,752**	**28,637**	**28,637**	**28,637**	**28,637**	**28,637**	**81,968**	**343,638**	**350,225**	**367,736**

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 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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		202,889	–	–	–	–	–	22,649	22,649	225,538	213,034	223,685
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		117,584	–	–	–	–	–	(4,239)	(4,239)	113,346	123,464	129,637
Dams and Weirs		–	–					–	–	–	–	–
Boreholes		20,000	–					2,000	2,000	22,000	21,000	22,050
Reservoirs		–	–					–	–	–	–	–
Pump Stations		–	–					–	–	–	–	–
Water Treatment Works		58,962	–					(25,405)	(25,405)	33,556	61,910	65,005
Bulk Mains		5,000	–					11,600	11,600	16,600	5,250	5,513
Distribution		33,623	–					7,567	7,567	41,190	35,304	37,069
Distribution Points		–	–					–	–	–	–	–
PRV Stations		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sanitation Infrastructure		84,505	–	–	–	–	–	25,688	25,688	110,192	88,730	93,166
Pump Station		4,768	–					(4,768)	(4,768)	–	5,006	5,257
Reticulation		3,447	–					10,921	10,921	14,368	3,619	3,800
Waste Water Treatment Works		76,290	–					19,535	19,535	95,825	80,105	84,110
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		800	–	–	–	–	–	1,200	1,200	2,000	840	882
Data Centres		800	–					1,200	1,200	2,000	840	882
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		**18,750**	-	-	-	-	-	**2,400**	**2,400**	21,150	**19,688**	**20,672**
Operational Buildings		**18,600**	-	-	-	-	-	**2,400**	**2,400**	**21,000**	**19,530**	**20,507**
Municipal Offices		18,600	-					2,400	2,400	21,000	19,530	20,507
Pay/Enquiry Points		-	-					-	-	-	-	-
Building Plan Offices		-	-					-	-	-	-	-
Workshops		-	-					-	-	-	-	-
Yards		-	-					-	-	-	-	-
Stores		-	-					-	-	-	-	-
Laboratories		-	-					-	-	-	-	-
Training Centres		-	-					-	-	-	-	-
Manufacturing Plant		-	-					-	-	-	-	-
Depots		-	-					-	-	-	-	-
Capital Spares		-	-					-	-	-	-	-
Housing		**150**	-	-	-	-	-	-	-	**150**	**158**	**165**
Staff Housing		150	-					-	-	150	158	165
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		**2,000**	-	-	-	-	-	**(500)**	**(500)**	**1,500**	**2,100**	**2,205**
Computer Equipment		2,000	-					(500)	(500)	1,500	2,100	2,205
Furniture and Office Equipment		**4,100**	-	-	-	-	-	**3,000**	**3,000**	**7,100**	**4,305**	**4,520**
Furniture and Office Equipment		4,100	-					3,000	3,000	7,100	4,305	4,520
Machinery and Equipment		**6,800**	-	-	-	-	-	**(800)**	**(800)**	**6,000**	**7,140**	**7,497**
Machinery and Equipment		6,800	-					(800)	(800)	6,000	7,140	7,497
Transport Assets		**10,000**	-	-	-	-	-	-	-	**10,000**	**10,500**	**11,025**
Transport Assets		10,000	-					-	-	10,000	10,500	11,025
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	**244,539**	-	-	-	-	-	**26,749**	**26,749**	**271,288**	**256,766**	**269,604**

References

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

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) + G

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

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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		**46,973**	**–**	**–**	**–**	**–**	**–**	**(10,153)**	**(10,153)**	**36,820**	**49,322**	**51,788**
Roads Infrastructure		4,400	–	–	–	–	–	–	–	4,400	4,620	4,851
Roads		3,400	–					–	–	3,400	3,570	3,749
Road Structures		1,000	–					–	–	1,000	1,050	1,103
Road Furniture		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–					–	–	–	–	–
Storm water Conveyance		–	–					–	–	–	–	–
Attenuation		–	–					–	–	–	–	–
Electrical Infrastructure		2,000	–	–	–	–	–	(600)	(600)	1,400	2,100	2,205
Power Plants		–	–					–	–	–	–	–
HV Substations		–	–					–	–	–	–	–
HV Switching Station		–	–					–	–	–	–	–
HV Transmission Conductors		–	–					–	–	–	–	–
MV Substations		–	–					–	–	–	–	–
MV Switching Stations		–	–					–	–	–	–	–
MV Networks		–	–					–	–	–	–	–
LV Networks		2,000	–					(600)	(600)	1,400	2,100	2,205
Capital Spares		–	–					–	–	–	–	–
Water Supply Infrastructure		38,393	–	–	–	–	–	(10,606)	(10,606)	27,786	40,313	42,328
Dams and Weirs		–	–					–	–	–	–	–
Boreholes		2,700	–					(1,450)	(1,450)	1,250	2,835	2,977
Reservoirs		1,500	–					(800)	(800)	700	1,575	1,654
Pump Stations		2,725	–					(750)	(750)	1,975	2,861	3,004
Water Treatment Works		3,650	–					1,825	1,825	5,475	3,833	4,024
Bulk Mains		–	–					–	–	–	–	–
Distribution		19,818	–					(8,131)	(8,131)	11,686	20,809	21,849
Distribution Points		–	–					–	–	–	–	–
PRV Stations		8,000	–					(1,300)	(1,300)	6,700	8,400	8,820
Capital Spares		–	–					–	–	–	–	–
Sanitation Infrastructure		1,675	–	–	–	–	–	1,064	1,064	2,739	1,759	1,847
Pump Station		300	–					(80)	(80)	220	315	331
Reticulation		–	–					–	–	–	–	–
Waste Water Treatment Works		375	–					(357)	(357)	19	394	413
Outfall Sewers		–	–					–	–	–	–	–
Toilet Facilities		1,000	–					1,500	1,500	2,500	1,050	1,103
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		405	–	–	–	–	–	90	90	495	425	447
Sand Pumps		–	–					–	–	–	–	–
Piers		–	–					–	–	–	–	–
Revetments		–	–					–	–	–	–	–
Promenades		–	–					–	–	–	–	–
Capital Spares		405	–					90	90	495	425	447
Information and Communication Infrastructure		100	–	–	–	–	–	(100)	(100)	–	105	110
Data Centres		–	–					–	–	–	–	–
Core Layers		–	–					–	–	–	–	–
Distribution Layers		100	–					(100)	(100)	–	105	110
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		**920**	–	–	–	–	–	**200**	**200**	**1,120**	**966**	**1,014**
Revenue Generating		**920**	–	–	–	–	–	**200**	**200**	**1,120**	**966**	**1,014**
Improved Property		920	–					200	200	1,120	966	1,014
Unimproved Property		–	–					–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–					–	–	–	–	–
Unimproved Property		–	–					–	–	–	–	–
Other assets		**5,021**	–	–	–	–	–	**479**	**479**	**5,500**	**5,272**	**5,536**
Operational Buildings		**5,021**	–	–	–	–	–	**479**	**479**	**5,500**	**5,272**	**5,536**
Municipal Offices		2,200	–					800	800	3,000	2,310	2,426
Pay/Enquiry Points		–	–					–	–	–	–	–
Building Plan Offices		–	–					–	–	–	–	–
Workshops		–	–					–	–	–	–	–
Yards		2,721	–					(221)	(221)	2,500	2,857	3,000
Stores		–	–					–	–	–	–	–
Laboratories		–	–					–	–	–	–	–
Training Centres		–	–					–	–	–	–	–
Manufacturing Plant		100	–					(100)	(100)	–	105	110
Depots		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–					–	–	–	–	–
Social Housing		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		**2,745**	–	–	–	–	–	**7**	**7**	**2,751**	**2,882**	**3,026**
Servitudes		–	–					–	–	–	–	–
Licences and Rights		**2,745**	–	–	–	–	–	**7**	**7**	**2,751**	**2,882**	**3,026**
Water Rights		–	–					–	–	–	–	–
Effluent Licenses		–	–					–	–	–	–	–
Solid Waste Licenses		–	–					–	–	–	–	–
Computer Software and Applications		2,745	–					7	7	2,751	2,882	3,026
Load Settlement Software Applications		–	–					–	–	–	–	–
Unspecified		–	–					–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–					–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–					–	–	–	–	–
Machinery and Equipment		**1,400**	–	–	–	–	–	**(450)**	**(450)**	**950**	**1,470**	**1,544**
Machinery and Equipment		1,400	–					(450)	(450)	950	1,470	1,544
Transport Assets		**10,010**	–	–	–	–	–	**1,990**	**1,990**	**12,000**	**10,510**	**11,036**
Transport Assets		10,010	–					1,990	1,990	12,000	10,510	11,036
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	**67,069**	–	–	–	–	–	**(7,927)**	**(7,927)**	**59,141**	**70,422**	**73,943**

References

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

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

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

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

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

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

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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		**147,941**	**–**	**–**	**–**	**–**	**–**	**4,989**	**4,989**	**152,930**	**155,338**	**163,105**
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		117,353	–	–	–	–	–	5,000	5,000	122,353	123,220	129,381
Dams and Weirs		2,931	–					–	–	2,931	3,078	3,231
Boreholes		586	–					–	–	586	616	646
Reservoirs		8,793	–					–	–	8,793	9,233	9,694
Pump Stations		10,552	–					–	–	10,552	11,079	11,633
Water Treatment Works		15,241	–					–	–	15,241	16,003	16,803
Bulk Mains		4,690	–					–	–	4,690	4,924	5,170
Distribution		65,767	–					5,000	5,000	70,767	69,056	72,509
Distribution Points		–	–					–	–	–	–	–
PRV Stations		8,793	–					–	–	8,793	9,233	9,694
Capital Spares		–	–					–	–	–	–	–
Sanitation Infrastructure		30,577	–	–	–	–	–	–	–	30,577	32,106	33,711
Pump Station		13,528	–					–	–	13,528	14,204	14,914
Reticulation		5,325	–					–	–	5,325	5,592	5,871
Waste Water Treatment Works		11,724	–					–	–	11,724	12,310	12,926
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		11	–	–	–	–	–	(11)	(11)	–	12	12
Data Centres		–	–					–	–	–	–	–
Core Layers		–	–					–	–	–	–	–
Distribution Layers		–	–					–	–	–	–	–
Capital Spares		11	–					(11)	(11)	–	12	12

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		**67,906**	–	–	–	–	–	**(8)**	**(8)**	**67,898**	**71,301**	**74,866**
Operational Buildings		**67,906**	–	–	–	–	–	**(8)**	**(8)**	**67,898**	**71,301**	**74,866**
Municipal Offices		67,898	–					–	–	67,898	71,292	74,857
Pay/Enquiry Points		–	–					–	–	–	–	–
Building Plan Offices		–	–					–	–	–	–	–
Workshops		–	–					–	–	–	–	–
Yards		–	–					–	–	–	–	–
Stores		–	–					–	–	–	–	–
Laboratories		–	–					–	–	–	–	–
Training Centres		–	–					–	–	–	–	–
Manufacturing Plant		–	–					–	–	–	–	–
Depots		–	–					–	–	–	–	–
Capital Spares		8	–					(8)	(8)	–	9	9
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–					–	–	–	–	–
Social Housing		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		**2,677**	–	–	–	–	–	**(14)**	**(14)**	**2,663**	**2,811**	**2,951**
Servitudes		–	–					–	–	–	–	–
Licences and Rights		**2,677**	–	–	–	–	–	**(14)**	**(14)**	**2,663**	**2,811**	**2,951**
Water Rights		–	–					–	–	–	–	–
Effluent Licenses		–	–					–	–	–	–	–
Solid Waste Licenses		–	–					–	–	–	–	–
Computer Software and Applications		2,677	–					(14)	(14)	2,663	2,811	2,951
Load Settlement Software Applications		–	–					–	–	–	–	–
Unspecified		–	–					–	–	–	–	–
Computer Equipment		**374**	–	–	–	–	–	**(374)**	**(374)**	–	**393**	**412**
Computer Equipment		374	–					(374)	(374)	–	393	412
Furniture and Office Equipment		**475**	–	–	–	–	–	**(475)**	**(475)**	–	**498**	**523**
Furniture and Office Equipment		475	–					(475)	(475)	–	498	523
Machinery and Equipment		**76**	–	–	–	–	–	–	–	**76**	**79**	**83**
Machinery and Equipment		76	–					–	–	76	79	83
Transport Assets		**825**	–	–	–	–	–	**(825)**	**(825)**	–	**866**	**909**
Transport Assets		825	–					(825)	(825)	–	866	909
Land		–	–	–	–	–	–	–	–	–	–	–
Land		–	–					–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
Total Depreciation to be adjusted	1	**220,272**	–	–	–	–	–	**3,293**	**3,293**	**223,565**	**231,286**	**242,850**

References

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

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

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

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

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

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

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

DC21 Ugu - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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 upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		**89,009**	**–**	**–**	**–**	**–**	**–**	**(16,659)**	**(16,659)**	**72,350**	**93,459**	**98,132**
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		89,009	–	–	–	–	–	(16,659)	(16,659)	72,350	93,459	98,132
Dams and Weirs		–	–					–	–	–	–	–
Boreholes		–	–					–	–	–	–	–
Reservoirs		–	–					–	–	–	–	–
Pump Stations		–	–					–	–	–	–	–
Water Treatment Works		–	–					–	–	–	–	–
Bulk Mains		16,659	–					(16,659)	(16,659)	–	17,492	18,366
Distribution		62,350	–					(2,779)	(2,779)	59,571	65,468	68,741
Distribution Points		10,000	–					2,779	2,779	12,779	10,500	11,025
PRV Stations		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station		–	–					–	–	–	–	–
Reticulation		–	–					–	–	–	–	–
Waste Water Treatment Works		–	–					–	–	–	–	–
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 upgrading of existing assets *to be adjusted*	1	**89,009**	–	–	–	–	–	**(16,659)**	**(16,659)**	**72,350**	**93,459**	**98,132**

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) + G

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

Function	Project Description	Asset Class	Asset Sub-Class	GPS Longitude	GPS Lattitude	Medium Term Revenue and Expenditure Framework					
						Budget Year 2021/22		Budget Year +1 2022/23		Budget Year +2 2023/24	
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						–	–	–	–	–	–
Corporate Services	Motor Vehicles	*Other Assets*	*General vehicles*	'30 2512728'	30 6217975'	10,800	10,000	10,500	11,025	11,576	12,155
Corporate Services	Buildings and Structures	*Other Assets*	*Municipal Offices*	'30 2512728'	30 6217975'	18,750	21,150	22,208	23,318	24,484	25,708
Corporate Services	Computer Equipment	*Other Assets*	*Computers - software/equipment*	'30 2512728'	30 6217975'	5,300	3,500	3,675	3,859	4,052	4,254
Corporate Services	Furniture and Equipment	*Other Assets*				1,600	7,100	7,455	7,828	8,219	8,630
						–	–	–	–	–	–
WATER						–	–				
	Non-revenue water reduction - Refurbishme	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	2,000	1,103	1,158	1,216	1,277	1,340
	Non-revenue water reduction - Boboyi plant	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	3,000	29,710	31,196	32,756	34,393	36,113
	Non-revenue water reduction - Marburg risir	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	10,000	735	772	810	851	894
	Non-revenue water reduction - KwaNyuswa	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	10,000	8,211	8,621	9,052	9,505	9,980
	Non-revenue water reduction - Allowance fc	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	4,000	787	826	868	911	957
	Non-revenue water reduction - Allowance fc	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	4,000	12,779	13,418	14,089	14,794	15,533
	Non-revenue water reduction - Cluster mete	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	4,000	1,470	1,544	1,621	1,702	1,787
	Non-revenue water reduction - Pressure Ma	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	5,000	1,470	1,544	1,621	1,702	1,787
	Refurbishment Of Aging Infrastructure/Outs	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	30,350	16,084	16,889	17,733	18,620	19,551
						–	–				
	KwaXolo Bulk water Supply	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	26,623	14,600	15,330	16,097	16,901	17,746
	Umzimkhulu Bulk Water Augmentation sche	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	16,659	10,800	11,340	11,907	12,502	13,127
	Msikaba and Surrounds Water Supply Sche	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	7,000	31,190	32,749	34,387	36,106	37,911
	Water Pipeline Replacements	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	40,518	10,000	10,500	11,025	11,576	12,155
	Water Pipeline Replacements	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	5,000	22,000	23,100	24,255	25,468	26,741
	Umzimkhulu Permanent Reinforced Concre	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	9,476	9,966	10,464	10,987	11,537	12,114
	KwaLembe Bulk Water Extension	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	3,000	4,322	4,539	4,766	5,004	5,254
	Ezingolweni Bulk Water Infrastructure	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	3,000	2,100	2,205	2,315	2,431	2,553
	Kwalatshoda	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	2,000	596	626	657	690	724
	Pre-Planning Studies: Upgrading of Umtam	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	1,000	3,600	3,780	3,969	4,167	4,376
	M&E replacement	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	1,000	3,000	3,150	3,308	3,473	3,647
	M&E replacement	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	4,968	3,000	3,150	3,308	3,473	3,647
	Bhobhoyi WTW Clarifier No.1 Bridge Refurb	*Infrastructure - Water*	*Water Treatment Works*	'30 2512728'	30 6217975'	20,000	2,000	2,100	2,205	2,315	2,431
	Umthamvuna WTW Clarifier No.1 surface screeding		*Water Treatment Works*	'30 2512728'	30 6217975'		1,000	1,050	1,103	1,158	1,216
	Umthamvuna WTW Clarifier No 1 Bridge refurbishment		*Water Treatment Works*	'30 2512728'	30 6217975'		1,000	1,050	1,103	1,158	1,216
	Umthamvuna WTW Clarifier No.1 Bridge refurbishment		*Water Treatment Works*	'30 2512728'	30 6217975'		4,468	4,691	4,926	5,172	5,431
	MERLEWOOD HOUSING		*Water Treatment Works*	'30 2512728'	30 6217975'		2,000	2,100	2,205	2,315	2,431
WASTE WATER						–	–	–	–	–	–
	Malangeni Low Cost Housing Project	*Infrastructure - Sanitation*	*Reticulation*	'30 2512728'	30 6217975'	65,290	70,747	74,285	77,999	81,899	85,994
	Pennington Waterborne Sanitation Project-F	*Infrastructure - Sanitation*	*Reticulation*	'30 2512728'	30 6217975'	4,768	–	–	–	–	–
	M&E Replacement of aged infrastructure	*Infrastructure - Sanitation*	*Reticulation*	'30 2512728'	30 6217975'	2,000	2,000	2,100	2,205	2,315	2,431
	Umzinto Slum Clearance: Farm Isonti Low c	*Infrastructure - Sanitation*	*Reticulation*	'30 2512728'	30 6217975'	9,000	–	–	–	–	–
	WS/PMU23_Harding Reticulation - Fees/Ou	*Infrastructure - Sanitation*	*Reticulation*	'30 2512728'	30 6217975'	3,447	3,447	3,619	3,800	3,990	4,189
	Margate Sewer Pipeline Replacement		*Reticulation*	'30 2512728'	30 6217975'	–	9,782	10,271	10,784	11,323	11,890
	Sanitation Refurbishment Phase 1 - Port Edward to Park Rynie		*Reticulation*	'30 2512728'	30 6217975'	–	10,921	11,467	12,040	12,642	13,274
	5.5 ML/d Extension of Umbango WWTW - Planning Phase		*Reticulation*	'30 2512728'	30 6217975'	–	3,000	3,150	3,308	3,473	3,647
	1.5 ML/d Melville WWTW - Planning Phase		*Reticulation*	'30 2512728'	30 6217975'	–	2,000	2,100	2,205	2,315	2,431
	Umzinto WWTW		*Reticulation*	'30 2512728'	30 6217975'	–	2,000	2,100	2,205	2,315	2,431
						–	–	–	–	–	–
						–	–	–	–	–	–
Entities:											
List all capital projects grouped by Municipal Entity											
Ugu Tourism Authority											
						–	–	–	–	–	–
Ugu Development Agency											
						–	–	–	–	–	–
						–	–	–	–	–	–

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)

DC21 Ugu - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue By Municipal Entity												
Ugu Tourism Authority		–	–					–	–	–	–	–
Ugu Development Agency		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
Total Operating Revenue	1	–	–	–	–	–	–	–	–	–	–	–
Expenditure By Municipal Entity												
Ugu Tourism Authority		18,492	–					(18,492)	(18,492)	–	19,417	20,388
Ugu Development Agency		10,117	–					(10,117)	(10,117)	–	10,623	11,155
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
Total Operating Expenditure	2	**28,610**	–	–	–	–	–	**(28,610)**	**(28,610)**	–	**30,040**	**31,542**
Capital Expenditure By Municipal Entity												
Ugu Tourism Authority		–	–					–	–	–	–	–
Ugu Development Agency		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
		–	–					–	–	–	–	–
Total Capital Expenditure	2	–	–	–	–	–	–	–	–	–	–	–

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports

2. Must reconcile to the sum of all municipal entity monthly expenditure reports

3. 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 identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)

5. Increases of funds approved under section 87 MFMA

6. Adjustments approved in accordance with section 87 MFMA

7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year

8. Adjustments to funding allocations by National or Provincial Government

9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction

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

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

Adjustments Capital Budget 2021/2022

SDBIP	OTHER DEPARTMENTS	Adj Budget Capex 2021/2022
CS011a	Fleet Management Services	10,000,000.00
CS021a	Furniture and Office Equipment - Acquisitions	3,100,000.00
CS021a	Furniture and Office Equipment - Acquisitions	4,000,000.00
CS023a	DC21_CS023a_Refurbishment - Acquisitions	100,000.00
CS023a	DC21_CS023a_Oslo Beach Phase 3 - Acquisitions	20,900,000.00
CS023a	DC21_CS023a_Standby quarters - Acquisitions	150,000.00
CS025A	ICT Infrastructure Servers - Acquisition	2,000,000.00
CS025A	Computer Equipment - Acquisitions	1,500,000.00
	TOTAL OTHER DEPTS - INTERNAL FUNDS	**41,750,000.00**
	WATER	
ws/wat/cap/2	M&E replacement	3,000,000.00
ws/wat/cap/2	M&E replacement	3,000,000.00
WS/WAT/CAP/40	Bhobhoyi WTW Clarifier No.1 Bridge Refurbishment	2,000,000.00
WS/WAT/CAP/41	Umthamvuna WTW Clarifier No.1 surface screeding	1,000,000.00
WS/WAT/CAP/42	Umthamvuna WTW Clarifier No.1 Bridge refurbishment	1,000,000.00
WS/WAT/CAP/42	Umthamvuna WTW Clarifier No.1 Bridge refurbishment	4,468,000.00
WS/PMU43	MERLEWOOD HOUSING	2,000,000.00
	INTERNALLY FUNDED	**16,468,000.00**
WS/PMU4	KwaXolo Bulk water Supply	14,600,000.00
WS/PMU9	Umzimkhulu Bulk Water Augmentation scheme	10,800,000.00
WS/PMU11	Msikaba and Surrounds Water Supply Scheme	31,189,656.00
WS/PMU13	Water Pipeline Replacements	10,000,000.00
WS/PMU13	Water Pipeline Replacements	22,000,000.00
WS/PMU41	Umzimkhulu Permanent Reinforced Concrete Berm	9,965,815.00
WS/PMU17	KwaLembe Bulk Water Extension	4,322,461.00
WS/PMU50	Ezingolweni Bulk Water Infrastructure	2,100,000.00
WS/PMU51	Kwalatshoda	595,739.00
WS/PMU52	Pre-Planning Studies: Upgrading of Umtamvuna Abstraction and Water Treatment	3,600,000.00
	MIG FUNDED	**109,173,671.00**

ws/wat/cap/7	Non revenue water reduction project	1,102,693.00
ws/wat/cap/7	Non revenue water reduction project	29,710,378.00
ws/wat/cap/7	Non revenue water reduction project	735,129.00
ws/wat/cap/7	Non revenue water reduction project	8,210,515.00
ws/wat/cap/7	Non revenue water reduction project	16,084,492.00
ws/wat/cap/7	Non revenue water reduction project	1,470,258.00
ws/wat/cap/7	Non revenue water reduction project	1,470,258.00
ws/wat/cap/7	Non revenue water reduction project	787,015.00
ws/wat/cap/7	Non revenue water reduction project	12,779,262.00
	WSIG FUNDED	**72,350,000.00**
	TOTAL WATER BUDGET	**197,991,671.00**
	SANITATION	
WS/San/Cap/35	Scottsburgh WWTW PST 1 bridge replacement	2,000,000.00
	INTERNALLY FUNDED	**2,000,000.00**
WS/PMU19	Malangeni Low Cost Housing Project	70,747,442.00
WS/PMU23	Harding Sanitation Scheme: Phase 3	3,446,644.00
WS/PMU24	Margate Sewer Pipeline Replacement	9,781,637.00
WS/PMU20	Sanitation Refurbishment Phase 1 - Port Edward to Park Rynie	10,920,861.00
WS/PMU47	5.5 ML/d Extension of Umbango WWTW - Planning Phase	3,000,000.00
WS/PMU48	1.5 ML/d Melville WWTW - Planning Phase	2,000,000.00
WS/PMU49	Umzinto WWTW	2,000,000.00
	TOTAL FUNDED	**101,896,584.00**
	TOTAL SANITATION BUDGET	**103,896,584.00**

OTHER DEPARTMENTS	41,750,000.00
WATER	197,991,671.00
SANITATION	103,896,584.00
TOTAL CAPITAL BUDGET FOR 2021/2022	**343,638,255.00**

Ugu District Municipality
Financial Recovery Plan/Budgte Funding Plan

STRAT REF	STRATEGIC PRIORITY	FOCUS AREA	Key Activities	Responsible Person	Start Date	Initial End Date	Revised End Date	Remedial Action to meet revised deadline	Status	Comments regarding status and progress related to activities
	PRIORITY 1: STABILISE THE BTO BUSINESS UNIT	FILING OF CRITICAL VACANCIES	Post of **CFO** filled by 31 December 2020	GM-CS/HR Manager/CFO	30 09 2020	31 12 2020	31 12 2021	The upcoming elections will assist with ensuring that the new leadership prioritise the appointment of the new CFO.	Completed	The CFO has been appointed and shall commence in the beginning of March 2022.
			Manager: Revenue and position be filled with a competent person not later than 30 November 2020	GM-CS/HR Manager/CFO	30 09 2020	31 12 2020	31 10 2021	An incumbent has been appointed	Completed	The posistion has been filled effective from 01/11/2021.
			A position of a **Senior Manager** must be introduced.	GM-CS/HR Manager/CFO	30 09 2020	31 12 2020	31 12 2021	The strategy which proposes this position has been approved by council and the position included in the organogram	In progress - 80%	The position is on the approved organogram of the municipality, the position is on hold due to budget availability. Recruitment process shall commence as soon as budget is made available.
			The position of **Manager: Internal Controls and Compliance** must be formalised into the new organogram.	GM-CS/HR Manager/CFO	30 09 2020	31 12 2020	31 08 2021	N/A	Completed	The posistion has been filled effective from 01/08/2021.
1 1			The position of **Manager: Expenditure & Salaries** must be filled	GM-CS/HR Manager/CFO	30 09 2020	31 12 2020	30 06 2022	A process of naturalising the current encument acting in the position was initiated since she was the only one that applied and was interviewed.	In progress - 80%	The Legal dispute between the municipality and the previous incument is in labour court. The legal experts have adived the municipality not to fill the posistion until the matter has been concluded in court. The acting incumbent will continue until the legal matter has been finalised.
1 1			Introduce **2xSCM Officers (Level 4)** and a demand management coordinator	GM-CS/HR Manager/CFO	30 09 2020	indefinite	indefinite	The strategy which proposes this position has been approved by council and the position included in the organogram	In progress - 80%	The position is on the approved organogram of the municipality, the position is on hold due to budget availability. Recruitment process shall commence as soon as budget is made available.
			N/A	N/A	N/A	N/A	N/A		N/A	N/A
			N/A	N/A	N/A	N/A	N/A		N/A	N/A
2.1	PRIORITY 2: ADDRESS LIQUIDITY	SPECIAL ADJUSTMENT	N/A	N/A	N/A	N/A	N/A		N/A	N/A
2.2	PRIORITY 2: ADDRESS LIQUIDITY CHALLENGES	CASH FLOW MANAGEMENT	N/A	N/A	N/A	N/A	N/A		N/A	N/A
		COST CONTAINMENT	Reduce telephone cost	ICT Manager	30 09 2020	indefinite	indefinite	N/A	In progress -	Telephone Cost decreased by 15.35% as at 31 December 2021
			Reduce ITC licencing cost	ICT Manager	30 09 2020	indefinite	indefinite	N/A	In progress -	UCT Licencing increased by 42.97% as at 31 December 2021
			Reduce internet and network cost	ICT Manager	30 09 2020	indefinite	indefinite	N/A	In progress -	Internet and network cost decreased by 18.68% as at 31 December 2021
			Reduce toll gate fees	Fleet manager	30 09 2020	indefinite	indefinite	N/A	In progress -	Toll gate fees decreased by 26.03% as at 31 December 2021
			Reduce vehicle repairs cost	Fleet manager	30 09 2020	indefinite	indefinite	N/A	In progress -	Motor Vehicle repairs cost increased by 16.71% as at 31 December 2021
			Reduce fuel cost	Fleet manager	30 09 2020	indefinite	indefinite	N/A	In progress -	Fuel cost decreased by 26.03% as at 31 December 2021
			Reduce disaster emergency cost	Disaster Manager	30 09 2020	indefinite	indefinite	N/A	In progress -	Disaster emergency cost increased by 10.19% as at 31 December 2021
			No catering expenditure	All HOD's / All managers	30 09 2020	indefinite	indefinite	N/A	In progress -	Catering cost decreased by 32.75% as at 31 December 2021
			Reduce electricity cost	Auxiliary manager / All HOD's / All	30 09 2020	indefinite	indefinite	N/A	In progress -	Printing cost increased by 74.84% as at 31 December 2021
			Reduce printing cost	Auxiliary manager / All managers	30 09 2020	indefinite	indefinite	N/A	In progress -	Printing cost increased by 55.25% as at 31 December 2021
			Reduce S&T cost	All HOD's	30 09 2020	indefinite	indefinite	N/A	In progress -	S&T cost decreased by 56.00% as at 31 December 2021
			Reduce travel and accommodation cost	MM / Senior manager mayoralty	30 09 2020	indefinite	indefinite	N/A	In progress -	Travel & accommodation cost decreased by 56.00% as at 31 December 2021
			Reduce expenditure on events and social functions	All HOD's / All managers	30 09 2020	indefinite	indefinite	N/A	In progress -	Events cost decreased by 100.00% as at 31 December 2021
			Reduce costs associated with the use of consultants	All HOD's / All managers	30 09 2020	indefinite	indefinite	N/A	In progress -	Cost associated with the use of consultants increased by 49.05% as at 31 December 2021
			Suspension of all non-core activities	All HOD's / All managers	30 09 2020	indefinite	indefinite	N/A	In progress -	Achieved as at 31 December 2021
			Reduce cost relating to audit (AG)	CFO/ Manager Internal Audit	30 09 2020	indefinite	indefinite	N/A	In progress -	Cost relating to AG decreased by 84.90% as at 31 December 2021
			Adhere to the approve overtime policy	GM-WS/GM-CS/HR Manager/CFO	30 09 2020	indefinite	indefinite	N/A	In progress -	Overtime and related cost increased by 115.50% as at 31 December 2021
			Reduce overtime cost	GM-WS/GM-CS/HR Manager/CFO	30 09 2020	indefinite	indefinite	N/A	In progress -	Overtime and related cost increased by 115.50% as at 31 December 2021
2.3			Acting allowance payment to be approved by MM	GM-CS/HR Manager/All HOD's	30 09 2020	indefinite	indefinite	N/A	In progress -	Acting allowance cost increased by 168.82% as at 31 December 2021
2.4		PAYMENT OF CREDITORS	1. Payment Plan developed for Umgeni Water and eThekwini debt. 2. Negotiate the payment plans with the service providers	Expenditure Manager/CFO	30 09 2020	indefinite	30 06 2022	1. Payment plans have been concluded with Ethekwini and Umngeni. 2. The payment plan have been negatiated with the service providers	In progress - 80%	1. Plan for Ethekwini, Umngeni Water other suppliers has been concluded and is in implementation. 2. All the payment plans have been negotiated with the service providers.
2.5	PRIORITY 2: ADDRESS LIQUIDITY CHALLENGES	REDUCTION OF DEBTORS BOOK	Reduce Debtors book by R200 million by end of June 2023	Revenue Manager/CFO	30 09 2020	indefinite	indefinite		In progress -	a) The municipality has started the process of cleasing the incorrect debtors taken-on balances from the previous financial system which was caused by the processing of the incorrect meter reading . The data cleasing process was started in July 2021 and is in progress until the all the debtors balances have been restated. The process has been halted as system limitations were identified and communicated with the service provider. we are currently using the manual methods pf correcting customer accounts. b) The debtors book have increased by 0.2% as at the end of January 2022 compared to the previous month, i.e. December 2021. c) The SCM processes has been initiated for a contract to be awarded to a Debt Collector who will assit

2.6		REVENUE ENHANCEMENT AND CREDIT CONTROL STRATEGY	a) An Integrated & Targeted Revenue Enhance Strategy developed by 31 December 2021 b) Improve on service delivery and the turnaround time of resolving calls logged with the call centre c) Clear the backlog of meter changes and new connections d) The organogram was reviewed and the staff complement was downsized whilst the number of customers increased.	Revenue Manager/CFO	30 09 2020	31 03 2021	31 12 2021 30 06 2022	a) N/A b) The Revenue section is working hand in hand with Water services to resolve issues of meter changes and disconnections c) An action plan with a log of meters has been developed and targetted for the next 3 financial years which caters for the backlog and dealing with current occurances d) The strategy which proposes this position has been approved by council and the process to finalise the amended organogram has commenced.	a) In progress -100% complete. b) In progress - 65% complete. c) In progress - 65% complete. d) In progress - 65% complete.	a) The Revenue Enhancement Strategy was adopted by the Council on the 24th of June 2021 b) The tasks team to be formed that will deal with the service delivery issues (details are contained in the Revenue Enhancement Implementation Plan) and the progress on implemenetion has been reported in MANCO since July 2021. c) In progress - 65% d) In progress - 65%
2.7		DATA CLEANSING & BILLING	Accurate bills sent to all customers on monthly basis	Revenue Manager/CFO	30 09 2020	indefinite	indefinite		In progress - 75% complete	a) The process of meter changes and meter readings rectification functionality on the system has been finalised and now the revenue team can retrospectively change meter readings which ultimately assist with the credibility of bills b) With the insourcing of meter readers more frequent meter readings are undertaken which improves on the credibility of bills
2.8		METER READING	a) Monthly meter reading cycle implemented for government, commercial and other bulk users. b) Developed a plan to ensure that household consumers' meters are read at least every two months. c) Improve meter readings to ensure 100% meters are read within a 3-month cycle.	Revenue Manager/CFO	30 09 2020	indefinite	indefinite		a) In progress - 80% complete. b) In progress - 50% complete. c) In progress - 80% complete.	a)The correction of the take-on balances from the previous systems has been automated and a material progress has been made since July 2021. The process has been halted as system limitations were identified and communicated with the service provider. we are currently using the manual methods pf correcting customer accounts. b)This process is in progress. c)The meter reading process has improved and the process of correcting the taken on balance from the previous financial system has been automated and some progress has been made since July 2021. The process has been halted as system limitations were identified and communicated with the service provider. we are currently using the manual methods pf correcting customer accounts.
2.9		INSTALLATION OF NEW METERS	a) Budget for new meters set aside in the Special Adjustment Budget by 30 Sept 2020 b) Newly installed meters properly processed on the system and monthly reports to be incorporated in the section 71 report. c) Water Wervices department to fast track the installation of new meters and ensure that the information flows from the plumbers to the revenue section.	Revenue Manager/CFO	30 09 2020	30 06 2021	30 06 2022		a) In progress - 10% complete. b) In progress - 10% complete. c) In progress - 10% complete.	a)Turnaround time for new meter installation is slow due to lack of capacity in the technical department. b) Turnaround time for new meter installation is slow due to lack of capacity in the technical department. c)Turnaround time for new meter installation is slow due to lack of capacity in the technical department.
2.10		SERVICES DISCONNECTIONS AND RECONNECTIONS	a) Disconnection and reconnection schedule developed and shared with Troika weekly. b) Water Services to carry out the disconnections as would be instructed by Revenue Management Unit. c) Most of the Revenue Management functions are directly linked to Water Services and there is lack of co-ordination between these departments. There is no properly documented workflow.	Revenue Manager/CFO	30 09 2020	indefinite	indefinite		a) In progress - 65% complete. b) In progress - 10% complete. c) In progress - 10% complete.	a) A team of special workaman has been formed that deals with disconnections and an internal process has commenced with seconding staff to be special workamen to capacitate the team b)Technical department has done an assessment where the resources are being analysed and also explore engaging a service provider for the backlog of disconnections as immediate priority c) The tasks team to be formed that will deal with the service delivery issues (details are contained in the Revenue Enhancement Implementation Plan) and the progress on implemenetion has been reported in MANCO since July 2021.
2.11		RECONCILIATION OF INVOICES FOR BULK PAYMENTS	a) Report compiled to investigate value chain for bulk supplies and invoicing processes. B) Conduct monthly reconciliations and ensure that only valid invoices are captured and paid. c) Centralisation of invoice receiving point to be adhered to	Expenditure Manager/CFO	30 09 2020	indefinite	indefinite		a) In progress - 100% b) In progress - 100% c) In progress - 100%	a) Payment plans have been set up for large creditors for uMgeni and eThekwini to ensure that payments are staggered to the affordability of the municipality b) Reconciliations are done monthly. c) Invoices are submitted to expenditure via email.
2.12		INDIGENT REGISTER	Accurate register compiled by 31 March 2021	Revenue Manager/CFO	30 09 2020	indefinite	indefinite		In progress - 100%	The register is updated regulary but the municipality does not have an external verification tool to test the accuracy of information provided by consumers.
2.13		SALARY BILL SUSTAINABILITY	Restructuring proposals developed for consultation with major stakeholders by 31 December 2020 and thereafter implemented with effect from 1 July 2021	Revenue Manager/CFO	30 09 2020	31 07 2021	30 06 2022		In progress - 65%	The revised orgamogram for 2020/2021 was approved by the municipal council in June 2021.
2.14		MERGING OF ENTITIES	Merger of the two entities by the 1 July 2021, reduction of transfers to support them.	GM-EDES	30 09 2020	01 07 2021	31 07 2022	a) Sub-committees to the TMC has been implemented for the implementation of the merger b) A report for the process of the merger has been tabled to the Portfolio Committee for onward submission to council to finalised the merger c) Financila modeling is been developed to ensure that the entities are not grant dependant	In progress - 55%	A Technical Change Management Committee (TCMC) has been formed to champion the process. The Committee then has the following sub-committees – ICT and Records Management, Legal and Corporate Governance and Finance.
3.1	PRIORITY 3: ENSURE PROPER FINANCIAL PLANNING, GOVERNANCE, AND REPORTING	ANNUAL FINANCIAL STATEMENTS FOR 2019/20	N/A	N/A	N/A	N/A	N/A		N/A	N/A
3.2		LONG-TERM FINANCE STRATEGY	N/A	N/A	N/A	N/A	N/A		N/A	N/A
3.3		BUSINESS PLANNING	N/A	N/A	N/A	N/A	N/A		N/A	N/A
3.4		2021/2022 BUDGET	N/A	N/A	N/A	N/A	N/A		N/A	N/A
3.5		MSCOA IMPLEMENTED CONFIGURED UP TO	N/A	N/A	N/A	N/A	N/A		N/A	N/A

3.6		BUDGET	N/A	N/A	N/A	N/A	N/A		N/A	N/A
3.8		ASSET	N/A	N/A	N/A	N/A	N/A		N/A	N/A
3.7		PROJECT MANAGEMENT	Ensure all the grant conditions are met	GM-WS/CFO	30 09 2020	indefinite	N/A	With the intervention of CoGTA bi-weekly meetings are held to momitor the spending and also implementation of the procurement plan	In progress - 95%	Bi-weekly meetings are held with CoGTA to momitor the spending of grants and also implementation of the procurement plan.
3.8		MONTH-END DISCIPLINE	N/A	N/A	N/A	indefinite	N/A		N/A	N/A
3.9		INTERNAL	N/A	N/A	N/A	indefinite	N/A		N/A	N/A
3.10		INTERNAL AUDIT & AG FINDINGS	N/A	N/A	N/A	indefinite	N/A		N/A	N/A
3.11		FINANCIAL	N/A	N/A	N/A	indefinite	N/A		N/A	N/A
3.12		MONTHLY REGISTERS FOR UNAUTHORISED, FRUITLESS, IRREGULAR AND WASTEFUL AND	N/A	N/A	N/A	indefinite	N/A		N/A	N/A
4.1	PRIORITY 4: IMPROVE SUPPLY CHAIN MANAGEMENT PROCESSES	SCM - Improved SCM functionality, capacity & turnaround times	N/A	N/A	N/A	indefinite	N/A		N/A	N/A
4.2		CONTRACT MANAGEMENT- Reduction in unwarranted variation orders and lapses of contracts	a) Introduction of the Contracts management System b) Update Contracts Register with the correct information. c) Retrieval of Contracts information. d) Implementaion of the Document Management System (DMS). e) Establish the Joint Task Team with PMU-Water Sevices for Capex projects.	SCM Manager/CFO	a) 2020/09/30 b) monthly c) monthly d) monthly e) monthly	indefinite	N/A	a) The contract register is being set up on the system and is at review stage b) The update of the contract register is done on the manual spreadsheet in the interim for import at completion of the contract register c) The currunt financial system is place d) With the intervention of CoGTA bi-weekly meetings are held to momitor the spending and also implementation of the procurement plan	a) In progress - 95% b) In progress - 80% c) In progress - 100% d) On-going	Procurement Planning has been enforced to the Municipality, especially the PMU related projects. We have communicated with business units the importance of planning and feasibility studying. The Municipality will also be implementing standards for infrastructure procurement and delivery management policy.
4.3		DELAYS IN THE CURRENT BID AND COMMITTEE	N/A	N/A	N/A	N/A	N/A		N/A	N/A
4.4		IRREGULAR APPOINTMENT OF SERVICE PROVIDERS	N/A	N/A	N/A	N/A	N/A		N/A	N/A
4.5		MISUSE OF PANEL CONTRACTS	There should be no work issued with purchase order and without following SCM process.	SCM Manager/CFO	30 09 2020	indefinite	indefinite		In progress -95%	a) The SCM office has ensured that no work proceed without purchase orders. For emergency work related (i.e. pumps and road reinstatement) where in the past, work was issued without orders, the municipality is now putting standard operating procedures that will ensure that the service providers send quoations prior to the commencement of work. b) The SCM is often faced with mounting pressure to allocate service providers as the nature of the work is always urgent and has negative impact the service delivery and enviroment.
4.6		MISUSE OF CONSULTANTS CONTRACTS | ALLOCATION BASED	Implement effective Project Management to ensure project are within budget and variation orders follow an approval process up to council.	SCM Manager/CFO	30 09 2020	indefinite	indefinite		In progress -10 %	The CFO has strengthened internal controls where variation orders must be presented to MANCO and to sought Council approval where they exceed the threshholds. The internal controls will ensure the Project Management office plan, cordinate and monitor project progress to avoid variations. Frequent reporting of Variation orders to Committees is also set to ensure effective project management and transperancy.
4.7		LACK OF PMU FINANCE, CREDITORS & SCM	N/A	N/A	N/A	N/A	N/A		N/A	N/A
4.8		INTERPRETATION OF REGULATION & POLICIES	N/A	N/A	N/A	N/A	N/A		N/A	N/A
4.9		BEC & FUNCTIONALITY –	N/A	N/A	N/A	N/A	N/A		N/A	N/A
4.10		SYSTEMS AND INTERNAL	N/A	N/A	N/A	N/A	N/A		N/A	N/A
4.11		CAPACITY BUILDING	a) Engage HR on the enrollment of the SCM staff on the MFMP programme. b) Provide internal training. c) Assessment improvements	SCM Manager/CFO	a) 2021/07/31 b) 2021/09/30 c) 2022/06/22	N/A	a) 2022/07/31 b) 2021/09/30 c) 2022/06/22	a) A new service provider has been appointed for the MFMP for implementation of the programme in this financial year. b) Training was provided to SCM staff by PT c) IPMS has been implemented for supervisors	a) In progress - 20% b) Achieved - 31 July 2021 c) In progress - 85%	
4.12		PRICE ESCALATION	Establish a Demand Management Section to conduct demand assessment, market analysis, compliance & report. Demand Management section that will monitor the procurement plan and ensure all that is requested is as budgeted.	SCM Manager/CFO	30 09 2020	indefinite	indefinite	The strategy which proposes this position has been approved by council and the process to finalise the amended organogram has commenced.	In progress -10 % complete	In the revised organogram, we have proposede 2 x senior officials for the SCM unit who will strenghten the compliance and general administration of the section including Demand Management, Compliance and Reporting. The contract management has initiated the implementation of procurement planning although the municipality has not been fully responsive. During the MIG accelaration, procurement planning, this was well implemented, howver the broader aspect of demand management is yet to be implemented. The proposed new positions were not discussed in the September Council meeting - to be discused in the next meeting.

#REF!

Financial Impact of the Financial Recovery Plan on the Financial Performance (Table A4/B4)

ADJUSTMENT

Description	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
R thousand	2,022.00	2,023.00	2,024.00	2,025.00	2,026.00	2,027.00
Revenue By Source						
Property rates						
Service charges - electricity revenue						
Service charges - water revenue	330,810,000.00	435,533,153.00	457,309,811.00	480,175,301.55	504,184,066.63	529,393,269.96
Service charges - sanitation revenue	119,167,290.00	91,438,462.00	96,010,384.00	100,810,903.20	105,851,448.36	111,144,020.78
Service charges - refuse revenue	-	-	-	-	-	-
	-	-	-	-	-	-
Rental of facilities and equipment	4,467,717.00	3,674,997.00	3,858,746.00	4,051,683.30	4,254,267.47	4,466,980.84
Interest earned - external investments	6,262,851.00	13,166,634.00	13,824,966.00	14,516,214.30	15,242,025.02	16,004,126.27
Interest earned - outstanding debtors	35,462,887.00	-	-	-	-	-
Dividends received	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-
Agency services	-	-	-	-	-	-
Transfers and subsidies	576,899,746.00	623,540,081.00	654,717,088.00	687,452,942.40	721,825,589.52	757,916,869.00
Other revenue	6,856,117.00	96,222,518.00	101,033,645.00	106,085,327.25	111,389,593.61	116,959,073.29
Gains on disposal of PPE	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	**1,079,926,608.00**	**1,263,575,845.00**	**1,326,754,640.00**	**1,393,092,372.00**	**1,462,746,990.60**	**1,535,884,340.13**
Expenditure By Type						
Employee related costs	381,398,517.00	423,588,627.00	444,768,067.00	467,006,470.35	490,356,793.87	514,874,633.56
Remuneration of councillors	10,649,999.00	11,182,501.00	11,741,626.00	12,328,707.30	12,945,142.67	13,592,399.80
Debt impairment	93,240,156.00	99,761,418.00	104,749,489.00	99,512,014.55	94,536,413.82	89,809,593.13
Depreciation & asset impairment	223,565,245.00	231,285,625.00	242,849,908.00	206,422,421.80	175,459,058.53	149,140,199.75
Finance charges	20,296,220.00	13,276,032.00	13,939,834.00	13,242,842.30	12,580,700.19	11,951,665.18
Bulk purchases - electricity	-	-	-	-	-	-
Inventory consumed	149,598,380.00	- 241,307,454.00	- 253,372,826.00	- 266,041,467.30	- 279,343,540.67	- 293,310,717.70
Contracted services	157,980,538.00	166,426,993.00	174,748,349.00	183,485,766.45	192,660,054.77	202,293,057.51
Transfers and subsidies	20,069,648.00	21,073,130.00	22,126,786.00	15,729,944.11	16,516,441.31	17,342,263.38
Other expenditure	185,738,543.00	275,446,177.00	289,218,479.00	303,679,402.95	318,863,373.10	334,806,541.75
Losses	7,000,000.00	21,214,463.00	22,275,187.00			
Total Expenditure	**1,249,537,246.00**	**1,021,947,512.00**	**1,073,044,899.00**	**1,470,556,263.51**	**1,491,524,106.64**	**1,520,296,788.86**
Transfers and subsidies - capital (monetary allocations) (National / Provi	302,720,254.00	299,352,690.00	314,320,325.00			
Surplus/(Deficit)	**132,991,192.00**	**540,981,023.00**	**568,030,066.00**	**- 77,463,891.51**	**- 28,777,116.04**	**15,587,551.27**

#REF!

#REF!

Financial Impact of the Financial Recovery Plan on the Financial Performance (Table A4/B4)

#REF!

Financial Impact of the Financial Recovery Plan on the Capital Financial Performance (Table A5/B5)

ADJUSTMENTS

Description	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
R thousand	2,022.00	2,023.00	2,024.00	2,025.00	2,026.00	2,027.00
Capital Expenditure - Functional						
Governance and administration	**41,750,000.00**	**38,272,500.00**	**40,186,125.00**	**42,195,431.25**	**44,305,202.81**	**46,520,462.95**
Executive and council	-					
Finance and administration	41,750,000.00	38,272,500.00	40,186,125.00	42,195,431.25	44,305,202.81	46,520,462.95
Internal audit	-					
Community and public safety	-	-	-	-	-	-
Community and social services	-					
Sport and recreation	-					
Public safety	-					
Housing	-					
Health	-					
Economic and environmental services	-	-	-	-	-	-
Planning and development	-					
Road transport	-					
Environmental protection	-					
Trading services	**301,888,255.00**	**311,952,690.00**	**327,550,325.00**	**272,039,566.58**	**285,641,544.90**	**299,923,622.15**
Energy sources	-					
Water management	197,991,671.00	223,222,902.00	234,384,047.00	174,214,974.68	182,925,723.41	192,072,009.58
Waste water management	103,896,584.00	88,729,788.00	93,166,278.00	97,824,591.90	102,715,821.50	107,851,612.57
Waste management	-					
Other	-					
Total Capital Expenditure - Functional	**343,638,255.00**	**350,225,190.00**	**367,736,450.00**	**314,234,997.83**	**329,946,747.72**	**346,444,085.10**
Funded by:						
National Government	283,420,255.00	309,852,690.00	325,345,325.00	341,612,591.25	358,693,220.81	376,627,881.85
Provincial Government	-	-	-	-	-	-
District Municipality	-	-	-			
Other transfers and grants	-	-	-			
Transfers recognised - capital	283,420,255.00	-	-			
		-	-			
Borrowing	-	-	-			

#REF!

Financial Impact of the Financial Recovery Plan on the Capital Financial Performance (Table A5/B5)

ADJUSTMENTS

Description	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
R thousand	2,022.00	2,023.00	2,024.00	2,025.00	2,026.00	2,027.00
Internally generated funds	60,218,000.00	40,372,500.00	42,391,125.00	44,510,681.25	46,736,215.31	49,073,026.08
Total Capital Funding	**343,638,255.00**	**350,225,190.00**	**367,736,450.00**	**386,123,272.50**	**405,429,436.13**	**425,700,907.93**

#REF!

Financial Impact of the Financial Recovery Plan on the Financial Position (Table A6/B6)

ADJUSTMENTS

Description	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
R thousand	2,022	2,023	2,024	2,025	2,026	2,027
ASSETS						
Current assets						
Cash	89,089,439	763,315,347	801,481,108	385,605,681	630,044,457	886,705,172
Call investment deposits	0	0	0	0	0	0
Consumer debtors	454,894,127	244,609,761	257,984,243	193,488,182	145,116,137	108,837,103
Other debtors	133,161,399	54,088,106	56,792,512	42,594,384	31,945,788	23,959,341
Current portion of long-term receivables	8,503,596	13,126,742	13,783,079	10,337,309	7,752,982	5,814,736
Inventory	13,495,966	661,145,712	1,341,177,946	11,362,188	11,930,297	12,526,812
Total current assets	**519,056,859**	**1,736,285,668**	**2,471,218,888**	**643,387,744**	**826,789,661**	**1,037,843,164**
Non current assets						
Long-term receivables	2,271,749	2,385,336	2,504,603	2,003,682	1,602,946	1,282,357
Investments	0	0	0	0	0	0
Investment property	33,206,000	45,377,126	47,645,983	50,028,282	52,529,696	55,156,181
Property, plant and equipment	3,737,248,656	3,603,312,375	3,783,477,992	5,350,155,922	5,654,144,879	5,908,040,426
Intangible	3,806,836	6,675,230	7,008,992	7,359,442	7,727,414	8,113,784
Other non-current assets	0	0	0	0	0	0
Total non current assets	**3,776,533,241**	**3,657,750,067**	**3,840,637,570**	**5,409,547,328**	**5,716,004,934**	**5,972,592,749**
TOTAL ASSETS	**4,295,590,100**	**5,394,035,735**	**6,311,856,458**	**6,052,935,073**	**6,542,794,595**	**7,010,435,913**
LIABILITIES						
Current liabilities						
Bank overdraft	0	0	0			
Borrowing	0	15,233,118	15,994,774	15,195,035	14,435,284	13,713,519
Consumer deposits	21,888,065	0	0	0	0	0
Trade and other payables	337,941,991	342,263,210	359,376,372	429,807,627	447,052,622	473,306,479
Provisions	44,192,235	36,950,371	38,797,889	36,857,995	35,015,095	33,264,340
Total current liabilities	**404,022,291**	**394,446,699**	**414,169,035**	**481,860,657**	**496,503,000**	**520,284,338**

#REF!

Financial Impact of the Financial Recovery Plan on the Financial Position (Table A6/B6)

ADJUSTMENTS

Description	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
R thousand	2,022	2,023	2,024	2,025	2,026	2,027
Non current liabilities						
Borrowing	28,594,789	42,184,740	44,293,977	42,079,278	39,975,314	37,976,549
Provisions	42,517,138	39,039,702	40,991,687	38,942,103	36,994,998	35,145,248
Total non current liabilities	**71,111,927**	**81,224,442**	**85,285,664**	**81,021,381**	**76,970,312**	**73,121,796**
TOTAL LIABILITIES	**475,134,218**	**475,671,141**	**499,454,699**	**562,882,038**	**573,473,312**	**593,406,134**
NET ASSETS	**3,820,455,882**	**4,918,364,594**	**5,812,401,759**	**5,490,053,035**	**5,969,321,284**	**6,417,029,779**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)	3,846,944,657	4,949,204,221	5,196,664,424	5,490,053,035	5,969,321,284	6,417,029,779
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	**3,846,944,657**	**4,949,204,221**	**5,196,664,424**	**5,490,053,035**	**5,969,321,284**	**6,417,029,779**

#REF!

Financial Impact of the Financial Recovery Plan on the Cash Flow (Table A7/B7)

ORIGINAL

Description	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
R thousand	2,022	2,023	2,024	2,025	2,026	2,027
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts						
Property rates	0	0	0			
Service charges	335,233,081	396,755,935	416,593,731	437,423,418	459,294,588	482,259,318
Other revenue	91,256,717	91,882,728	96,476,865	101,300,708	106,365,744	111,684,031
Government - operating	576,899,746	609,705,538	640,190,816	672,200,357	705,810,375	741,100,893
Government - capital	302,720,254	299,352,690	314,320,325	330,036,341	346,538,158	363,865,066
Interest	6,262,851	13,085,100	13,739,355	14,426,323	15,147,639	15,905,021
	0	0	0			
Dividends	0	0	0	0	0	0
Payments						
Suppliers and employees	-917,064,877	-427,552,292	-448,929,908	-426,483,413	-447,807,583	-470,197,962
Finance charges	-12,458,000	0	0	0	0	0
Transfers and Grants	-20,069,648	0	0	0	0	0
NET CASH FROM/(USED) OPERATING ACTIVITIES	**362,780,124**	**983,229,699**	**1,032,391,184**	**1,128,903,734**	**1,185,348,921**	**1,244,616,367**
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
Proceeds on disposal of PPE	0	0	0	5,600,000	5,880,000	6,174,000
Decrease (Increase) in non-current debtors				0	0	0
Decrease (increase) other non-current receivables	2,271,749	-2,271,749	0	0	0	0
Decrease (increase) in non-current investments	0	0	0	0	0	0
Payments						
Capital assets	-343,638,255	0	0	0	0	0
NET CASH FROM/(USED) INVESTING ACTIVITIES	**-341,366,506**	**-2,271,749**	**0**	**5,600,000**	**5,880,000**	**6,174,000**
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
Short term loans	0	0	0			
Borrowing long term/refinancing	0	0	0			
Increase (decrease) in consumer deposits	0	0	0	0	0	0
Payments						
Repayment of borrowing	-10,925,416	0	0	0	0	0
NET CASH FROM/(USED) FINANCING ACTIVITIES	**-10,925,416**	**0**	**0**	**0**	**0**	**0**
NET INCREASE/ (DECREASE) IN CASH HELD	**10,488,202**	**980,957,950**	**1,032,391,184**	**1,134,503,734**	**1,191,228,921**	**1,250,790,367**
Cash/cash equivalents at the year begin:	79,481,327	91,334,351	1,072,292,301	2,104,683,485	3,239,187,219	4,430,416,140
Cash/cash equivalents at the year end:	**89,969,529**	**1,072,292,301**	**2,104,683,485**	**3,239,187,219**	**4,430,416,140**	**5,681,206,506**

Ugu District Municipality

Financial Impact of the Financial Recovery Plan on the Cash backed reserves/accumulated surplus (Table A8/B8)

Description	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
R thousand	2,022	2,023	2,024	2,025	2,026	2,027
Cash and investments available						
Cash/cash equivalents at the year end	89,969,529	1,070,927,479	2,103,318,663	2,208,484,596	2,318,908,826	2,434,854,267
Other current investments > 90 days	-880,090	-307,612,132	-1,301,837,555	-1,366,929,433	-1,435,275,904	-1,507,039,700
Non current assets - Investments		0	0	50,500,000	52,987,000	60,500,000
Cash and investments available:	89,089,439	763,315,347	801,481,108	892,055,163	936,619,922	988,314,568
Application of cash and investments						
Unspent conditional transfers	0	0	0	0	0	0
Unspent borrowing		0	0	0	0	0
Statutory requirements	0	0	0	0	0	0
Other working capital requirements	-188,997,391	104,421,650	108,751,001	181,685,760	145,348,608	116,278,886
Other provisions	0	0	0	52,409,488	47,611,347	33,634,344
Long term investments committed		0	0	0	0	0
Reserves to be backed by cash/investments		0	0	0	0	0
Surplus / (deficit)	278,086,830	658,893,697	692,730,107	657,959,916	743,659,967	838,401,337