



# *Ugu District Municipality*

**CONSOLIDATED ADJUSTMENTS BUDGET 2017/2018**

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**Vision**

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

**Mission**

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

**Umbono**

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

Impokophelo

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

# **EXECUTIVE SUMMARY REPORT**

## **1. BACKGROUND**

The Annual Budget 2017/2018 was adopted by Council on the 25th May 2017 in accordance with Chapter 4 of the Municipal Finance Management Act and its regulations. Management had taken the following into consideration on compilation of the annual budget:

- The Integrated Development Plan of the municipality as reviewed for the next 5 year period.
- The National and Provincial Developmental Priorities and the municipality's contribution to the achievements of national targets.
- The Financial Recovery Plan and Back to Basics strategy adopted in May 2013.
- The adopted Budget Related policies and by-laws of the municipality.
- The allocations and conditions in the Division of Revenue Act of 2017.

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

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

### **1.1 IMPLEMENTATION OF THE 2017/2018 BUDGET**

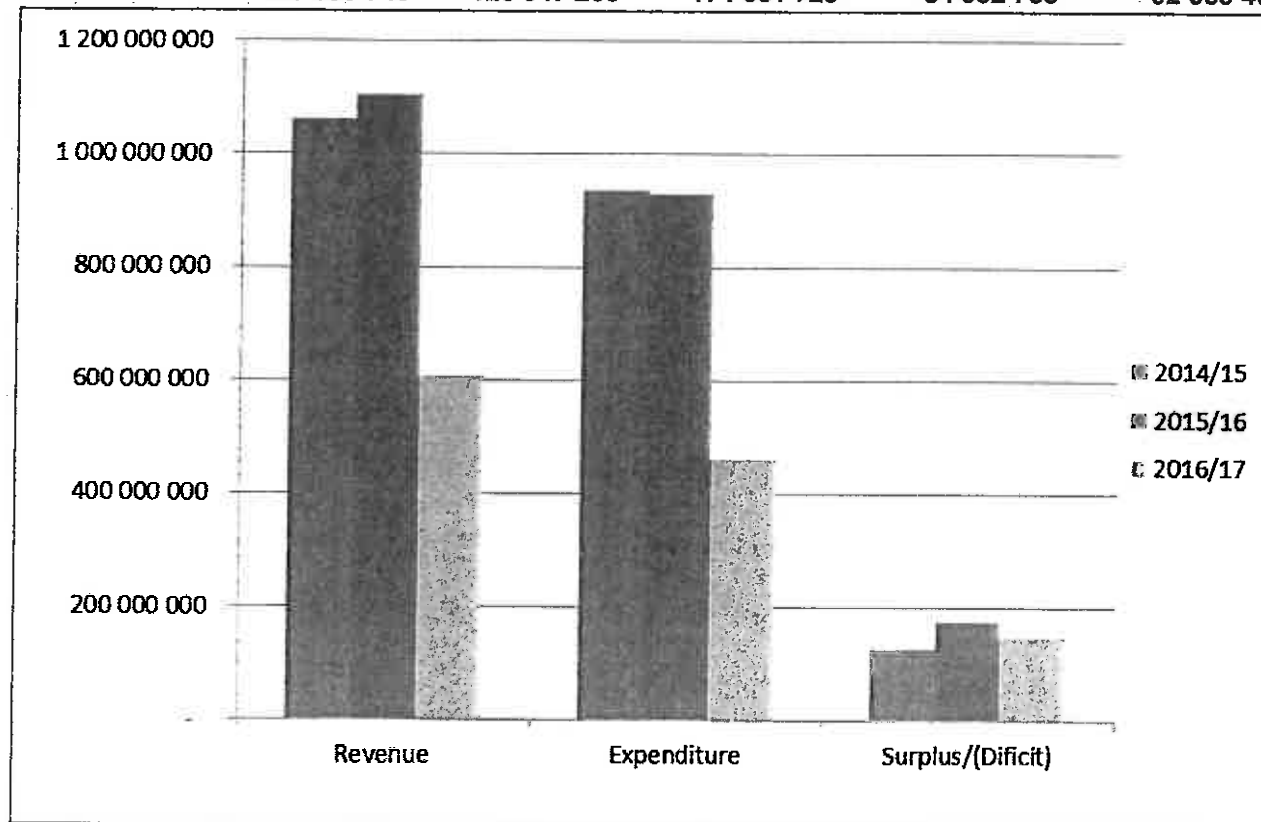
The financial results of all operations for the 6 months period are summarised on the S71 report which has been incorporated into this report.

The expenditure incurred in the first half of the financial year has been in line with the adopted budget. There is 0.51% of unauthorised expenditure resulting from Contracted Services (*Other than fruitless and wasteful expenditure*). Unauthorised expenditure would be taken into consideration during adjustments budget. All deviations from the normal supply chain processes have been approved by the Accounting Officer. Monthly reports have been submitted to the Portfolio Committee, Executive Committee and Council. In line with the adopted procedure on dealing with Unauthorised, Irregular, Fruitless and Wasteful (UIF&W) expenditure, the register of UIF&W expenditure is submitted monthly to Internal Audit for investigation in terms of S32 of the MFMA. The provisions of the MFMA have been considered in as far as they apply in the implementation of the Annual Budget.

### 1.3. FINANCIAL PERFORMANCE OVERVIEW

#### REVENUE vs. EXPENDITURE

|                              | 2013/14            | 2014/15            | 2015/16            | 2016/17           | 2017/18           |
|------------------------------|--------------------|--------------------|--------------------|-------------------|-------------------|
| REVENUE                      | 1 026 204 412      | 1 061 794 519      | 1 103 611 113      | 1 056 105 900     | 600 576 427       |
| EXPENDITURE                  | 765 610 667        | 935 847 254        | 928 949 390        | 972 073 145       | 507 616 962       |
| <b>SURPLUS /<br/>DEFICIT</b> | <b>260 593 745</b> | <b>125 947 265</b> | <b>174 661 723</b> | <b>84 032 755</b> | <b>92 959 465</b> |



The municipality has maintained an operating surplus over the past 3 years and for the first half of the current financial year. However, the performance in the first 6 months has been a decrease in revenue and an increase in expenditure compared to the same period in the last financial year. The decrease in revenue is caused by challenges relating to the implementation of the new financial system and the mSCOA project. There was also a slight decrease in collections that is also caused by the factors relating to the mSCOA project.

The total expenditure for the first six months of the current financial year has increased by 10.47% compared to the same period last year. The increase in expenditure is due to the CPI increase.

Please refer to further analysis of revenue and expenditure below:

#### **Service Charges: Water**

Water sales is seasonal commodity. It is slow during the first term of the financial year and it is expected to pick-up during the second term. The seasonal fluctuations in water revenue is attributed to Ugu being a holiday destination and most people move to the coast during the Summer and Easter Holidays. The meter readings for

the month of December 2017 would only be invoiced in January 2018, hence the revenue that was earned in the month of December is not included in this report. The implementation of the new financial system and the related challenges had a negative effect in our collections and this will require the adjustments in the projected income of the municipality. This adjustment will also affect the expenditures of the municipality that are funded from internal revenues.

### **Rental of Facilities and Equipment**

Rental and facilities is made up of Ugu Market and Ugu Sports & Leisure Centre. Ugu Sports and Leisure Centre has a contract in place with a tenant until year 2020. This category of income therefore is not affected challenges relating to the new financial system and the MSCOA project because they are managed through the existing contracts and service level agreements.

### **Interest Earned – Outstanding Debtors**

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

### **Remuneration of Councillors**

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

### **Depreciation**

Depreciation of fixed assets is a non-cash line item and the actual expenditure for the first six months of the current financial year reflects an over-expenditure compared to the budget. The appropriate budgeting for depreciation and impairments of assets is, to large extent, dependent on the correctness and completeness of the Fixed Asset Register (FAR) and the municipality is currently having challenges relating to the FAR, which therefore impacts on the correct budgeting for depreciation and impairments.

### **Finance Charges**

The current savings on the finance cost is attributed to the schemes that were taken over from the local municipalities (LM's). The loans that were taken to purchase these assets remained in the names of the LM's and they service the loans and recover the money from the Ugu District Municipality at the end of the financial year.

### **Bulk Purchases**

Bulk purchases has already exceeded the budget during the first six month of the financial year, and we expect a further increase in the amount of bulk purchases as result of increase in water usage during the Summer and Easter Holidays. An adjustments budget is therefore required in the cost of bulk purchases.

### **Other Materials**

In terms of MSCOA, Repairs and Maintenance is included under this category of expenditure. For the first six months, the municipality is currently overspent by 8%

on Repairs and maintenance any we expect this expenditure to increase during the festive season and Easter holidays, hence there is need to adjust the budget.

### **Contracted Services**

The municipality has spent more money on contracted services during the implementation of the mSCOA project, including the new financial system. We expect a further increase in this cost due to the challenges relating to the new financial system, especially the transactional data that requires cleansing. Therefore an adjustments budget is required.

### **Transfers and Grants**

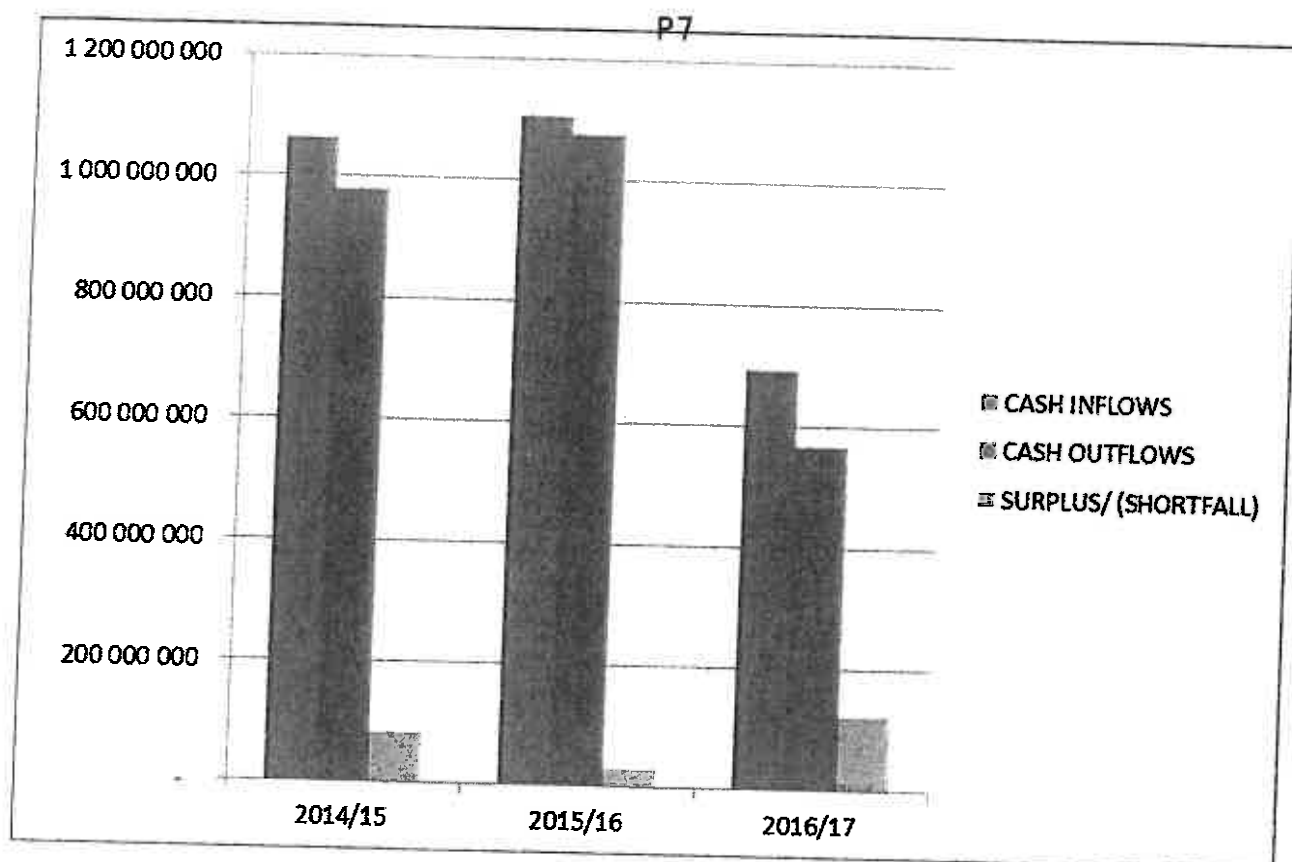
There was a slow start in the implimenetation of grant funded projects during the first term of the current financial, however this expenditure is expected to improve during the second term.

### **Other Expenditure**

This expenditure is currently exceeding budget by 15% and the contributing factor hereto is the payments that were made to AG as the audit for the financial year 2016/2017 went beyond the projected time-frames and costs. An adjustments budget is necessary to avoid an unauthorised expenditure at the end of the financial year

## **1.4. CASH FLOWS**

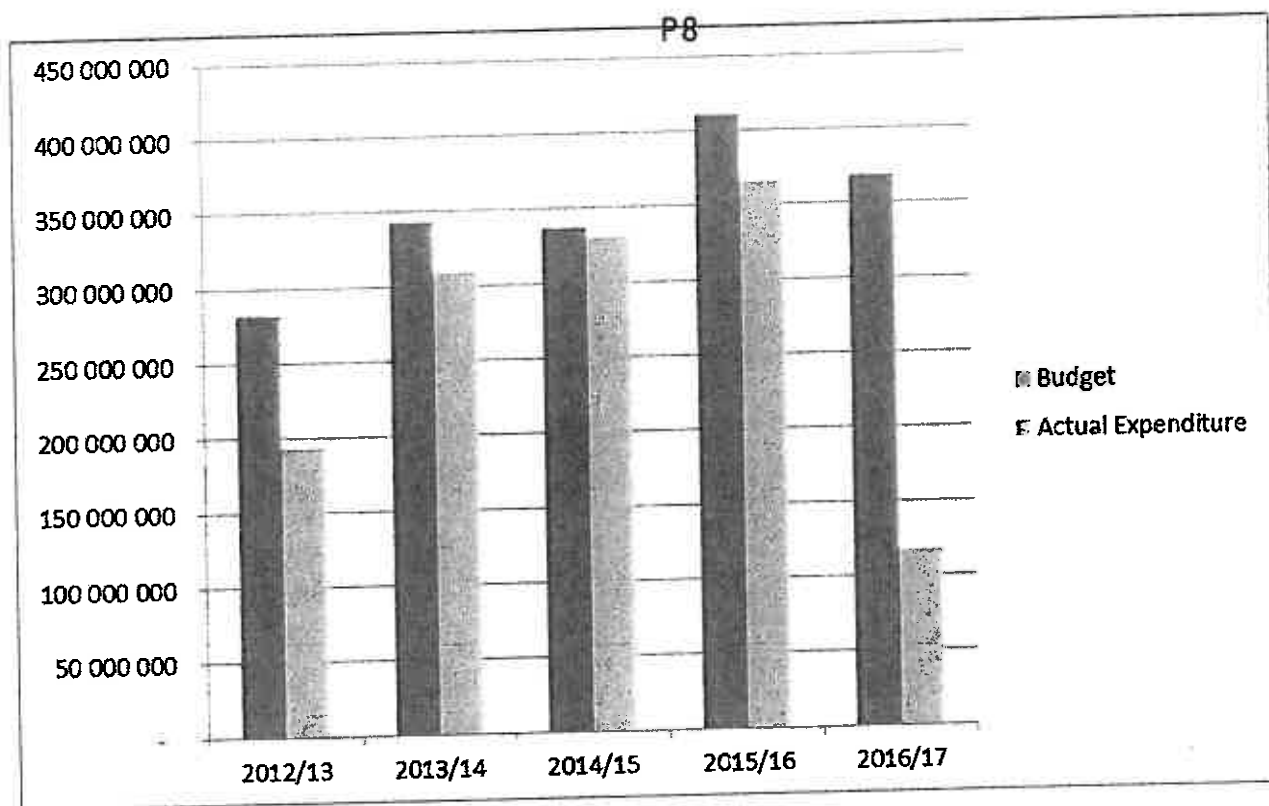
|                                 | <b>2013/14</b> | <b>2014/15</b> | <b>2015/16</b> | <b>2016/17</b> | <b>2017/18</b> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| <b>CASH INFLOWS</b>             | 963 981 030    | 1 061 774 788  | 1 105 832 667  | 1 020 237 506  | 783 712 394    |
| <b>CASH OUTFLOWS</b>            | 870 242 479    | 978 976 243    | 1 076 121 223  | 1 096 341 123  | 755 987 269    |
| <b>SURPLUS/<br/>(SHORTFALL)</b> | 93 738 551     | 82 798 545     | 29 711 444     | -76 103 617    | 27 725 125     |



The municipality has made improvements of 13.35% in cash inflows in the first term of the current financial year compared to the same period last year, however the related cash outflows has escalated by 33.13% for the same periods comparatively. Although the cash inflows appears positive, there is a contribution from unspent conditional grants on the cash available at the end of December 2017. This is due to low expenditure on capital projects whilst transfers cash has already been received by the municipality. These challenges are closely monitored by the management of the municipality on a monthly basis. This has been a trend of capital expenditure for the past five years. *(Please refer to detailed analysis of capital expenditure below)*

### 1.5. CAPITAL EXPENDITURE

|             | 2013/14     | 2014/15     | 2015/16     | 2016/17     | 2017/18     |
|-------------|-------------|-------------|-------------|-------------|-------------|
| Budget      |             |             |             |             |             |
| Actual      | 342 943 221 | 336 566 128 | 410 867 218 | 368 557 000 | 362 059 975 |
| Expenditure | 309 019 974 | 330 219 921 | 365 259 666 | 318 845 695 | 116 318 851 |
| % spent     | 90.11%      | 98.11%      | 88.90%      | 86.51%      | 32.13%      |



The implementation of the capital budget has been slow at 32.13% in the first term of the financial which is almost at the same level for the similar period last year (31.56%). The management committee is closely monitoring the situations on a monthly basis, however, in the first term the committee has been focusing more on the implementation of the grant funded projects. After the backlog on the unspent conditional grants, have been cleared, management will pay more attention on the implementation of all other capital projects.

#### **1.6. IMPACT OF THE NATIONAL AND PROVINCIAL ADJUSTMENTS BUDGET**

There are no adjustments in the original allocations of the grant funds.

#### **1.7. 2017/2018 ADJUSTMENTS BUDGET**

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

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

The municipality has not received additional funding from National or provincial governments. The delays in the implementation of the new financial system has a negative affected on the cash flows of the municipality. The municipality has also incurred additional expenditures on the staff costs due to acting allowance and related expenditures that was not anticipated in the original budget.

P9

Therefore an adjustments budget for 2017/2018 is necessary based on the following reasons:-

- to provide for the increase in staff cost and avoid an unauthorised expenditure at the end of the year,
- to move funds from the slow moving projects to the fast moving projects, and
- to revise cash flows and statement of financial position.

### 1.8. 2017/2018 MID-YEAR PERFORMANCE ASSESSMENT REPORT

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

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

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

- Delays in the implimenetion of the MSCOA project due to the late awarding of the transversal contract by National Treasury;
- Project site terrain (for example, the hard rock in one project site);
- Delays in repairing M&E equipment;
- Budget constraints; and
- Delays in acquisition of land for Buildings.

### 1.9. ANNUAL REPORT 2015/2016 CHALLENGES AND PROGRESS IN RESOLVING THE PROBLEMS THAT WERE IDENTIFIED IN THE ANNUAL REPORT

The Annual Report 2015/2016 did specifically identify key challenges and constraints experienced; the following focal areas of municipal performance were highlighted:

| NO. | KEY CHALLENGES                                                                                                                                                                                                        | PROGRESS MADE                                                                                                                            | CONSTRAINTS         |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| 1.  | There were delays in some projects, which resulted in motivations for rollover submissions to the National Treasury as per the Division of Revenue Act. The outcomes of the requests for rollovers are still awaited. | The requested rollovers were approved and expenditure is ongoing. Current year spending is being closely monitored to prevent rollovers. | None.               |
| 2.  | Lack of capacity to review the Spatial Development Framework (SDF) and the                                                                                                                                            | The projects have been identified for outsourcing. Provincial Cogta has also                                                             | Budget constraints. |

|    |                                                                                    |                                                                                                                   |                                                                                               |
|----|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
|    | Land Use Management System (LUMS).                                                 | P10<br>been requested to assist.                                                                                  |                                                                                               |
| 3. | The creation of job opportunities through LED initiatives remains very challenging | Current SCM Policy is under review to see how co-operatives and SMMEs can be catered for in the tender processes. | Strict legislation limits the participation of co-operatives and SMMEs in municipal projects. |
| 4. | Consistently recorded increase in HIV prevalence.                                  | Programmes are in place with the LMs and provincial health to educate on HIV prevention.                          |                                                                                               |

Management confirms that all of the 2015/2016 municipal performance focal areas, continued to receive adequate time, energy and attention.

**UGU DISTRICT MUNICIPALITY****EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE  
UGU DISTRICT MUNICIPAL COUNCIL HELD ON 22 FEBRUARY 2018****9.1 Draft Budget Adjustment: 2017/2018: Ugu District Municipality**

The General Manager: Treasury took members through the item.

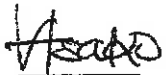
Following discussion,

It was

**RESOLVED:**

- (a) That the report on the Ugu District Municipality: Draft Budget Adjustment: 2017/ 2018 be and is hereby **NOTED**.
- (b) That the Ugu District Municipality: Draft Budget Adjustment: 2017/2018 be **APPROVED** with the following amendments being that an amount of R300 000 for grants for the GDS Summit, and the amount of R3 million for the Radical Agrarian Socio-Economic Transformation (RASET) be paid to Ugu District Municipality by the KwaZulu-Natal CoGTA.

**CERTIFIED A TRUE COPY OF THE ORIGINAL**



**VP TSAKO**

**GENERAL MANAGER: CORPORATE SERVICES**

## Preparation Instructions

Municipality Name: CFO Name: Tel:  Fax: E-Mail: Date of Adjustments Budget MTREF: 

Budget Year: 2017/18

Does this municipality have Entities? If YES: Identify type of report: 

## Name Votes &amp; Sub-Votes

## Printing Instructions

Showing / Hiding ColumnsShowing / Clearing HighlightsImportant 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 - February 2018

| Budget Year 2017/18                                           |                    |                        |                      |                            |                          |                            |                     |                     |                         |                    |                    | Budget Year<br>+1 2018/19 | Budget Year<br>+2 2019/20 |
|---------------------------------------------------------------|--------------------|------------------------|----------------------|----------------------------|--------------------------|----------------------------|---------------------|---------------------|-------------------------|--------------------|--------------------|---------------------------|---------------------------|
| Description                                                   | Original<br>Budget | Prior<br>Adjusted<br>1 | Accum.<br>Funds<br>2 | Multi-year<br>capital<br>3 | Unfore.<br>Unavoid.<br>4 | Nat. or Prov.<br>Govt<br>5 | Other Adjusts.<br>6 | Total Adjusts.<br>7 | Adjusted<br>Budget<br>8 | Adjusted<br>Budget | Adjusted<br>Budget |                           |                           |
|                                                               | A                  | A1                     | B                    | C                          | D                        | E                          | F                   | G                   | H                       |                    |                    |                           |                           |
| R thousands                                                   |                    |                        |                      |                            |                          |                            |                     |                     |                         |                    |                    |                           |                           |
| <b>Financial Performance</b>                                  |                    |                        |                      |                            |                          |                            |                     |                     |                         |                    |                    |                           |                           |
| Property rates                                                | -                  | -                      | -                    | -                          | -                        | -                          | -                   | -                   | -                       | -                  | -                  |                           |                           |
| Service charges                                               | 429,071            | -                      | -                    | -                          | -                        | -                          | (73,743)            | (73,743)            | 355,329                 | 450,526            | 473,051            |                           |                           |
| Investment revenue                                            | 20,813             | -                      | -                    | -                          | -                        | -                          | (18,278)            | (18,278)            | 2,535                   | 21,853             | 22,946             |                           |                           |
| Transfers recognised - operational                            | 445,808            | -                      | -                    | -                          | -                        | -                          | -                   | -                   | 445,808                 | 470,692            | 499,106            |                           |                           |
| Other own revenue                                             | 16,986             | -                      | -                    | -                          | -                        | -                          | (4,221)             | (4,221)             | 12,764                  | 17,835             | 18,727             |                           |                           |
| Total Revenue (excluding capital transfers and contributions) | 912,678            | -                      | -                    | -                          | -                        | -                          | (96,242)            | (96,242)            | 816,436                 | 960,905            | 1,013,830          |                           |                           |
| Employee costs                                                | 350,373            | -                      | -                    | -                          | -                        | -                          | (34,072)            | (34,072)            | 316,301                 | 367,891            | 386,286            |                           |                           |
| Remuneration of councillors                                   | 13,306             | -                      | -                    | -                          | -                        | -                          | (4,132)             | (4,132)             | 9,175                   | 13,972             | 14,570             |                           |                           |
| Depreciation & asset impairment                               | 121,047            | -                      | -                    | -                          | -                        | -                          | -                   | -                   | 121,047                 | 127,100            | 133,455            |                           |                           |
| Finance charges                                               | 9,771              | -                      | -                    | -                          | -                        | -                          | 9,844               | 9,844               | 19,615                  | 10,260             | 10,773             |                           |                           |
| Materials and bulk purchases                                  | 84,996             | -                      | -                    | -                          | -                        | -                          | 7,589               | 7,589               | 92,584                  | 89,245             | 93,708             |                           |                           |
| Transfers and grants                                          | 18,310             | -                      | -                    | -                          | -                        | -                          | -                   | -                   | 18,310                  | 19,226             | 20,187             |                           |                           |
| Other expenditure                                             | 315,628            | -                      | -                    | -                          | -                        | -                          | (5,880)             | (5,880)             | 309,748                 | 331,410            | 347,980            |                           |                           |
| Total Expenditure                                             | 913,432            | -                      | -                    | -                          | -                        | -                          | (26,651)            | (26,651)            | 886,780                 | 959,103            | 1,007,058          |                           |                           |
| Surplus/(Deficit)                                             | (753)              | -                      | -                    | -                          | -                        | -                          | (69,590)            | (69,590)            | (70,344)                | 1,802              | 6,772              |                           |                           |
| Transfers recognised - capital                                | 279,116            | -                      | -                    | -                          | -                        | -                          | (265)               | (265)               | 278,851                 | 335,386            | 371,118            |                           |                           |
| Contributions recognised - capital & contributed assets       | -                  | -                      | -                    | -                          | -                        | -                          | -                   | -                   | -                       | -                  | -                  |                           |                           |
| Surplus/(Deficit) after capital transfers & contributions     | 278,363            | -                      | -                    | -                          | -                        | -                          | (69,856)            | (69,856)            | 208,507                 | 337,188            | 377,890            |                           |                           |
| Share of surplus/ (deficit) of associate                      | -                  | -                      | -                    | -                          | -                        | -                          | -                   | -                   | -                       | -                  | -                  |                           |                           |
| Surplus/ (Deficit) for the year                               | 278,363            | -                      | -                    | -                          | -                        | -                          | (69,856)            | (69,856)            | 208,507                 | 337,188            | 377,890            |                           |                           |
| <b>Capital expenditure &amp; funds sources</b>                |                    |                        |                      |                            |                          |                            |                     |                     |                         |                    |                    |                           |                           |
| Capital expenditure                                           | 362,325            | -                      | -                    | -                          | -                        | -                          | (19,130)            | (19,130)            | 343,195                 | 317,815            | 352,668            |                           |                           |
| Transfers recognised - capital                                | 278,851            | -                      | -                    | -                          | -                        | -                          | -                   | -                   | 278,851                 | 317,536            | 352,376            |                           |                           |
| Public contributions & donations                              | -                  | -                      | -                    | -                          | -                        | -                          | -                   | -                   | -                       | -                  | -                  |                           |                           |
| Borrowing                                                     | -                  | -                      | -                    | -                          | -                        | -                          | -                   | -                   | -                       | -                  | -                  |                           |                           |
| Internally generated funds                                    | 83,474             | -                      | -                    | -                          | -                        | -                          | (19,130)            | (19,130)            | 64,344                  | 279                | 293                |                           |                           |
| Total sources of capital funds                                | 362,325            | -                      | -                    | -                          | -                        | -                          | (19,130)            | (19,130)            | 343,195                 | 317,815            | 352,668            |                           |                           |
| <b>Financial position</b>                                     |                    |                        |                      |                            |                          |                            |                     |                     |                         |                    |                    |                           |                           |
| Total current assets                                          | 353,727            | -                      | -                    | -                          | -                        | -                          | -                   | -                   | 353,727                 | 337,557            | 325,458            |                           |                           |
| Total non current assets                                      | 4,082,543          | -                      | -                    | -                          | -                        | -                          | -                   | -                   | 4,082,543               | 4,286,670          | 4,501,003          |                           |                           |
| Total current liabilities                                     | 274,314            | -                      | -                    | -                          | -                        | -                          | -                   | -                   | 274,314                 | 288,029            | 302,431            |                           |                           |
| Total non current liabilities                                 | 115,752            | -                      | -                    | -                          | -                        | -                          | -                   | -                   | 115,752                 | 95,623             | 74,488             |                           |                           |
| Community wealth/Equity                                       | 4,046,204          | -                      | -                    | -                          | -                        | -                          | -                   | -                   | 4,046,204               | 4,240,574          | 4,449,542          |                           |                           |
| <b>Cash flows</b>                                             |                    |                        |                      |                            |                          |                            |                     |                     |                         |                    |                    |                           |                           |
| Net cash from (used) operating                                | 268,114            | -                      | -                    | -                          | -                        | -                          | (42,158)            | (42,158)            | 225,956                 | 313,496            | 353,014            |                           |                           |
| Net cash from (used) investing                                | (362,636)          | -                      | -                    | -                          | -                        | -                          | 19,130              | 19,130              | (343,506)               | (318,141)          | (353,010)          |                           |                           |
| Net cash from (used) financing                                | (19,628)           | -                      | -                    | -                          | -                        | -                          | -                   | -                   | (19,628)                | (20,609)           | (21,639)           |                           |                           |
| Cash/cash equivalents at the year end                         | 167,648            | -                      | -                    | -                          | -                        | -                          | (23,028)            | (23,028)            | 144,620                 | 146,815            | 125,179            |                           |                           |
| <b>Cash backing/surplus reconciliation</b>                    |                    |                        |                      |                            |                          |                            |                     |                     |                         |                    |                    |                           |                           |
| Cash and investments available                                | 172,068            | -                      | -                    | -                          | -                        | -                          | -                   | -                   | 172,068                 | 146,815            | 125,179            |                           |                           |
| Application of cash and investments                           | 93,736             | -                      | -                    | -                          | -                        | -                          | (1,017)             | (1,017)             | 92,719                  | 98,423             | 103,344            |                           |                           |
| Balance - surplus (shortfall)                                 | 78,332             | -                      | -                    | -                          | -                        | -                          | 1,017               | 1,017               | 79,349                  | 48,392             | 21,835             |                           |                           |
| <b>Asset Management</b>                                       |                    |                        |                      |                            |                          |                            |                     |                     |                         |                    |                    |                           |                           |
| Asset register summary (WDV)                                  | 4,051,893          | -                      | -                    | -                          | -                        | -                          | -                   | -                   | 4,051,893               | 4,254,487          | 4,467,212          |                           |                           |
| Depreciation & asset impairment                               | 121,047            | -                      | -                    | -                          | -                        | -                          | -                   | -                   | 121,047                 | 127,100            | 133,455            |                           |                           |
| Renewal of Existing Assets                                    | 278,851            | -                      | -                    | -                          | -                        | -                          | -                   | -                   | 278,851                 | 292,794            | 307,433            |                           |                           |
| Repairs and Maintenance                                       | 66,839             | -                      | -                    | -                          | -                        | -                          | 3,000               | 3,000               | 69,839                  | 70,181             | 73,690             |                           |                           |
| <b>Free services</b>                                          |                    |                        |                      |                            |                          |                            |                     |                     |                         |                    |                    |                           |                           |
| Cost of Free Basic Services provided                          | 70,037             | -                      | -                    | -                          | -                        | -                          | -                   | -                   | 70,037                  | 73,539             | 77,216             |                           |                           |
| Revenue cost of free services provided                        | 22,618             | -                      | -                    | -                          | -                        | -                          | -                   | -                   | 32,618                  | 34,249             | 35,961             |                           |                           |
| <b>Households below minimum service level</b>                 |                    |                        |                      |                            |                          |                            |                     |                     |                         |                    |                    |                           |                           |
| Water:                                                        | 0                  | -                      | -                    | -                          | -                        | -                          | -                   | -                   | 0                       | -                  | -                  |                           |                           |
| Sanitation/sewerage:                                          | 0                  | -                      | -                    | -                          | -                        | -                          | -                   | -                   | 0                       | -                  | -                  |                           |                           |
| Energy:                                                       | -                  | -                      | -                    | -                          | -                        | -                          | -                   | -                   | -                       | -                  | -                  |                           |                           |
| Refuse:                                                       | -                  | -                      | -                    | -                          | -                        | -                          | -                   | -                   | -                       | -                  | -                  |                           |                           |

DC21 Ugu - Table B2 Adjustments Budget Financial Performance (functional classification) - February 2018

| Standard Description                       | Ref  | Budget Year 2017/18 |                |              |                       |                     |                       |               |               |                    | Budget Year<br>+1 2018/19 | Budget Year<br>+2 2019/20 |
|--------------------------------------------|------|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|---------------|---------------|--------------------|---------------------------|---------------------------|
|                                            |      | Original<br>Budget  | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavold. | Nat. or Prov.<br>Govt | Other Adjuts. | Total Adjuts. | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                                | 1, 4 | A                   | 5<br>A1        | 6<br>B       | 7<br>C                | 8<br>D              | 9<br>E                | 10<br>F       | 11<br>G       | 12<br>H            |                           |                           |
| <b>Revenue - Functional</b>                |      |                     |                |              |                       |                     |                       |               |               |                    |                           |                           |
| <i>Governance and administration</i>       |      | 203,851             | -              | -            | -                     | -                   | -                     | (18,293)      | (18,293)      | 185,558            | 197,939                   | 212,696                   |
| Executive and council                      |      | 2,356               | -              | -            | -                     | -                   | -                     | (18,278)      | (18,278)      | (15,922)           | 500                       | 600                       |
| Finance and administration                 |      | 201,495             | -              | -            | -                     | -                   | -                     | (15)          | (15)          | 201,480            | 197,439                   | 212,096                   |
| Internal audit                             |      | -                   | -              | -            | -                     | -                   | -                     | -             | -             | -                  | -                         | -                         |
| <i>Community and public safety</i>         |      | 7,767               | -              | -            | -                     | -                   | -                     | -             | -             | 7,767              | 8,156                     | 8,563                     |
| Community and social services              |      | -                   | -              | -            | -                     | -                   | -                     | -             | -             | -                  | -                         | -                         |
| Sport and recreation                       |      | 241                 | -              | -            | -                     | -                   | -                     | -             | -             | 241                | 253                       | 266                       |
| Public safety                              |      | 7,526               | -              | -            | -                     | -                   | -                     | -             | -             | 7,526              | 7,902                     | 8,297                     |
| Housing                                    |      | -                   | -              | -            | -                     | -                   | -                     | -             | -             | -                  | -                         | -                         |
| Health                                     |      | -                   | -              | -            | -                     | -                   | -                     | -             | -             | -                  | -                         | -                         |
| <i>Economic and environmental services</i> |      | 73,057              | -              | -            | -                     | -                   | -                     | (1,811)       | (1,811)       | 71,256             | 76,720                    | 80,556                    |
| Planning and development                   |      | 54,239              | -              | -            | -                     | -                   | -                     | (1,811)       | (1,811)       | 52,428             | 56,951                    | 59,799                    |
| Road transport                             |      | -                   | -              | -            | -                     | -                   | -                     | -             | -             | -                  | -                         | -                         |
| Environmental protection                   |      | 18,827              | -              | -            | -                     | -                   | -                     | -             | -             | 18,827             | 19,769                    | 20,757                    |
| <i>Trading services</i>                    |      | 906,945             | -              | -            | -                     | -                   | -                     | (76,403)      | (76,403)      | 830,541            | 985,732                   | 1,064,501                 |
| Energy sources                             |      | -                   | -              | -            | -                     | -                   | -                     | -             | -             | -                  | -                         | -                         |
| Water management                           |      | 786,053             | -              | -            | -                     | -                   | -                     | (54,071)      | (54,071)      | 731,982            | 850,104                   | 911,592                   |
| Waste water management                     |      | 120,891             | -              | -            | -                     | -                   | -                     | (22,332)      | (22,332)      | 98,559             | 145,628                   | 152,909                   |
| Waste management                           |      | -                   | -              | -            | -                     | -                   | -                     | -             | -             | -                  | -                         | -                         |
| <i>Other</i>                               |      | 165                 | -              | -            | -                     | -                   | -                     | -             | -             | 165                | 173                       | 182                       |
| <b>Total Revenue - Functional</b>          | 2    | 1,191,795           | -              | -            | -                     | -                   | -                     | (96,507)      | (96,507)      | 1,095,287          | 1,278,719                 | 1,366,498                 |
| <b>Expenditure - Functional</b>            |      |                     |                |              |                       |                     |                       |               |               |                    |                           |                           |
| <i>Governance and administration</i>       |      | 250,771             | -              | -            | -                     | -                   | -                     | (6,825)       | (6,825)       | 243,946            | 263,310                   | 276,475                   |
| Executive and council                      |      | 78,645              | -              | -            | -                     | -                   | -                     | (9,584)       | (9,584)       | 69,060             | 82,577                    | 86,706                    |
| Finance and administration                 |      | 172,126             | -              | -            | -                     | -                   | -                     | 2,759         | 2,759         | 174,886            | 180,733                   | 189,769                   |
| Internal audit                             |      | -                   | -              | -            | -                     | -                   | -                     | -             | -             | -                  | -                         | -                         |
| <i>Community and public safety</i>         |      | 8,824               | -              | -            | -                     | -                   | -                     | -             | -             | 8,824              | 9,265                     | 9,729                     |
| Community and social services              |      | -                   | -              | -            | -                     | -                   | -                     | -             | -             | -                  | -                         | -                         |
| Sport and recreation                       |      | 390                 | -              | -            | -                     | -                   | -                     | -             | -             | 390                | 410                       | 430                       |
| Public safety                              |      | 8,434               | -              | -            | -                     | -                   | -                     | -             | -             | 8,434              | 8,856                     | 9,299                     |
| Housing                                    |      | -                   | -              | -            | -                     | -                   | -                     | -             | -             | -                  | -                         | -                         |
| Health                                     |      | -                   | -              | -            | -                     | -                   | -                     | -             | -             | -                  | -                         | -                         |
| <i>Economic and environmental services</i> |      | 91,966              | -              | -            | -                     | -                   | -                     | (2,821)       | (2,821)       | 89,145             | 96,565                    | 101,393                   |
| Planning and development                   |      | 73,364              | -              | -            | -                     | -                   | -                     | (2,821)       | (2,821)       | 70,543             | 77,032                    | 80,884                    |
| Road transport                             |      | -                   | -              | -            | -                     | -                   | -                     | -             | -             | -                  | -                         | -                         |
| Environmental protection                   |      | 18,602              | -              | -            | -                     | -                   | -                     | -             | -             | 18,602             | 19,532                    | 20,509                    |
| <i>Trading services</i>                    |      | 560,419             | -              | -            | -                     | -                   | -                     | (17,005)      | (17,005)      | 543,413            | 588,440                   | 617,862                   |
| Energy sources                             |      | -                   | -              | -            | -                     | -                   | -                     | -             | -             | -                  | -                         | -                         |
| Water management                           |      | 469,062             | -              | -            | -                     | -                   | -                     | (12,759)      | (12,759)      | 456,303            | 492,516                   | 517,141                   |
| Waste water management                     |      | 91,356              | -              | -            | -                     | -                   | -                     | (4,246)       | (4,246)       | 87,110             | 95,924                    | 100,720                   |
| Waste management                           |      | -                   | -              | -            | -                     | -                   | -                     | -             | -             | -                  | -                         | -                         |
| <i>Other</i>                               |      | 1,451               | -              | -            | -                     | -                   | -                     | -             | -             | 1,451              | 1,523                     | 1,600                     |
| <b>Total Expenditure - Functional</b>      | 3    | 913,432             | -              | -            | -                     | -                   | -                     | (26,651)      | (26,651)      | 886,780            | 959,103                   | 1,007,058                 |
| <b>Surplus/ (Deficit) for the year</b>     |      | 278,363             | -              | -            | -                     | -                   | -                     | (69,856)      | (69,856)      | 208,507            | 319,616                   | 359,440                   |

**References**

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- 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
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- 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)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

DC21 Ugu - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - February 2018

| Vote Description<br><br>(insert departmental structure etc) | Ref | Budget Year 2017/18 |                |              |                                   |                     |                       |                |                |                    | Budget Year<br>+1 2018/19 | Budget Year<br>+2 2019/20 |
|-------------------------------------------------------------|-----|---------------------|----------------|--------------|-----------------------------------|---------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
|                                                             |     | Original<br>Budget  | Prior Adjusted | Accum. Funds | Multi-year<br>capita <sup>1</sup> | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                                                 |     | A                   | 3<br>A1        | 4<br>B       | 5<br>C                            | 6<br>D              | 7<br>E                | 8<br>F         | 9<br>G         | 10<br>H            |                           |                           |
| <b>Revenue by Vote</b>                                      | 1   |                     |                |              |                                   |                     |                       |                |                |                    |                           |                           |
| Vote 1 - EXECUTIVE & COUNCIL                                |     | 2,356               | -              | -            | -                                 | -                   | -                     | -              | -              | 2,356              | 500                       | 600                       |
| Vote 2 - FINANCE & ADMINISTRATION                           |     | 201,495             | -              | -            | -                                 | -                   | -                     | (21,643)       | (21,643)       | 179,852            | 197,439                   | 212,096                   |
| Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT              |     | 54,239              | -              | -            | -                                 | -                   | -                     | (856)          | (856)          | 53,383             | 58,951                    | 59,799                    |
| Vote 4 - WATER                                              |     | 786,053             | -              | -            | -                                 | -                   | -                     | (53,158)       | (53,158)       | 732,896            | 867,676                   | 930,042                   |
| Vote 5 - WASTE WATER MANAGEMENT                             |     | 120,891             | -              | -            | -                                 | -                   | -                     | (20,850)       | (20,850)       | 100,041            | 145,628                   | 152,909                   |
| Vote 6 - PUBLIC SAFETY                                      |     | 7,526               | -              | -            | -                                 | -                   | -                     | -              | -              | 7,526              | 7,902                     | 8,297                     |
| Vote 7 - ENVIRONMENTAL PROTECTION                           |     | 18,827              | -              | -            | -                                 | -                   | -                     | -              | -              | 18,827             | 19,789                    | 20,757                    |
| Vote 8 - OTHER: MARKET                                      |     | 165                 | -              | -            | -                                 | -                   | -                     | -              | -              | 165                | 173                       | 182                       |
| Vote 9 - SPORTS & RECREATION                                |     | 241                 | -              | -            | -                                 | -                   | -                     | -              | -              | 241                | 253                       | 266                       |
| Vote 10 - [NAME OF VOTE 10]                                 |     | -                   | -              | -            | -                                 | -                   | -                     | -              | -              | -                  | -                         | -                         |
| Vote 11 - [NAME OF VOTE 11]                                 |     | -                   | -              | -            | -                                 | -                   | -                     | -              | -              | -                  | -                         | -                         |
| Vote 12 - [NAME OF VOTE 12]                                 |     | -                   | -              | -            | -                                 | -                   | -                     | -              | -              | -                  | -                         | -                         |
| Vote 13 - [NAME OF VOTE 13]                                 |     | -                   | -              | -            | -                                 | -                   | -                     | -              | -              | -                  | -                         | -                         |
| Vote 14 - [NAME OF VOTE 14]                                 |     | -                   | -              | -            | -                                 | -                   | -                     | -              | -              | -                  | -                         | -                         |
| Vote 15 - [NAME OF VOTE 15]                                 |     | -                   | -              | -            | -                                 | -                   | -                     | -              | -              | -                  | -                         | -                         |
| <b>Total Revenue by Vote</b>                                | 2   | 1,191,795           | -              | -            | -                                 | -                   | -                     | (96,507)       | (96,507)       | 1,095,287          | 1,296,291                 | 1,384,948                 |
| <b>Expenditure by Vote</b>                                  | 1   |                     |                |              |                                   |                     |                       |                |                |                    |                           |                           |
| Vote 1 - EXECUTIVE & COUNCIL                                |     | 78,645              | -              | -            | -                                 | -                   | -                     | 854            | 854            | 79,498             | 82,577                    | 86,706                    |
| Vote 2 - FINANCE & ADMINISTRATION                           |     | 172,126             | -              | -            | -                                 | -                   | -                     | 11,533         | 11,533         | 183,660            | 180,733                   | 189,769                   |
| Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT              |     | 73,364              | -              | -            | -                                 | -                   | -                     | -              | -              | 73,364             | 77,332                    | 80,884                    |
| Vote 4 - WATER                                              |     | 469,082             | -              | -            | -                                 | -                   | -                     | (39,038)       | (39,038)       | 430,024            | 492,516                   | 517,141                   |
| Vote 5 - WASTE WATER MANAGEMENT                             |     | 91,356              | -              | -            | -                                 | -                   | -                     | -              | -              | 91,356             | 95,924                    | 100,720                   |
| Vote 6 - PUBLIC SAFETY                                      |     | 8,434               | -              | -            | -                                 | -                   | -                     | -              | -              | 8,434              | 8,866                     | 9,298                     |
| Vote 7 - ENVIRONMENTAL PROTECTION                           |     | 18,602              | -              | -            | -                                 | -                   | -                     | -              | -              | 18,602             | 19,532                    | 20,509                    |
| Vote 8 - OTHER: MARKET                                      |     | 1,451               | -              | -            | -                                 | -                   | -                     | -              | -              | 1,451              | 1,523                     | 1,600                     |
| Vote 9 - SPORTS & RECREATION                                |     | 390                 | -              | -            | -                                 | -                   | -                     | -              | -              | 390                | 410                       | 430                       |
| Vote 10 - [NAME OF VOTE 10]                                 |     | -                   | -              | -            | -                                 | -                   | -                     | -              | -              | -                  | -                         | -                         |
| Vote 11 - [NAME OF VOTE 11]                                 |     | -                   | -              | -            | -                                 | -                   | -                     | -              | -              | -                  | -                         | -                         |
| Vote 12 - [NAME OF VOTE 12]                                 |     | -                   | -              | -            | -                                 | -                   | -                     | -              | -              | -                  | -                         | -                         |
| Vote 13 - [NAME OF VOTE 13]                                 |     | -                   | -              | -            | -                                 | -                   | -                     | -              | -              | -                  | -                         | -                         |
| Vote 14 - [NAME OF VOTE 14]                                 |     | -                   | -              | -            | -                                 | -                   | -                     | -              | -              | -                  | -                         | -                         |
| Vote 15 - [NAME OF VOTE 15]                                 |     | -                   | -              | -            | -                                 | -                   | -                     | -              | -              | -                  | -                         | -                         |
| <b>Total Expenditure by Vote</b>                            | 2   | 913,432             | -              | -            | -                                 | -                   | -                     | (26,651)       | (26,651)       | 886,780            | 959,103                   | 1,007,058                 |
| <b>Surplus/ (Deficit) for the year</b>                      | 2   | 278,363             | -              | -            | -                                 | -                   | -                     | (69,856)       | (69,856)       | 208,507            | 337,188                   | 377,890                   |

**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  $H = (A \text{ or } A1/2 \text{ etc}) + G$

check revenue  
check expenditure

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DC21 Ugu - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - February 2018

| Description                                                                                                                                                                                                            | Ref | Budget Year 2017/18 |                   |                 |                       |                     |                       |                   |                 |                    | Budget Year<br>+1 2018/19 | Budget Year<br>+2 2019/20 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-----------------|--------------------|---------------------------|---------------------------|
|                                                                                                                                                                                                                        |     | Original<br>Budget  | Prior<br>Adjusted | Accum.<br>Funds | Multi-year<br>capital | Unfore.<br>Unavold. | Nat. or Prov.<br>Govt | Other<br>Adjusts. | Total Adjusts.  | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                                                                                                                                                                                                            | 1   | A                   | A1                | B               | C                     | D                   | E                     | F                 | G               | H                  |                           |                           |
| <b>Revenue By Source</b>                                                                                                                                                                                               |     |                     |                   |                 |                       |                     |                       |                   |                 |                    |                           |                           |
| Property rates                                                                                                                                                                                                         | 2   | -                   | -                 | -               | -                     | -                   | -                     | -                 | -               | -                  | -                         | -                         |
| Service charges - electricity revenue                                                                                                                                                                                  | 2   | -                   | -                 | -               | -                     | -                   | -                     | -                 | -               | -                  | -                         | -                         |
| Service charges - water revenue                                                                                                                                                                                        | 2   | 315,836             | -                 | -               | -                     | -                   | -                     | (52,882)          | (52,882)        | 262,943            | 331,627                   | 348,209                   |
| Service charges - sanitation revenue                                                                                                                                                                                   | 2   | 113,236             | -                 | -               | -                     | -                   | -                     | (20,850)          | (20,850)        | 92,386             | 118,898                   | 124,843                   |
| Service charges - refuse revenue                                                                                                                                                                                       | 2   | -                   | -                 | -               | -                     | -                   | -                     | -                 | -               | -                  | -                         | -                         |
| Service charges - other                                                                                                                                                                                                |     | -                   | -                 | -               | -                     | -                   | -                     | -                 | -               | -                  | -                         | -                         |
| Rental of facilities and equipment                                                                                                                                                                                     |     | 1,160               | -                 | -               | -                     | -                   | -                     | (44)              | (44)            | 1,116              | 1,218                     | 1,278                     |
| Interest earned - external investments                                                                                                                                                                                 |     | 20,813              | -                 | -               | -                     | -                   | -                     | (18,278)          | (18,278)        | 2,535              | 21,863                    | 22,946                    |
| Interest earned - outstanding debtors                                                                                                                                                                                  |     | 3,848               | -                 | -               | -                     | -                   | -                     | (3,365)           | (3,365)         | 483                | 4,041                     | 4,243                     |
| Dividends received                                                                                                                                                                                                     |     | -                   | -                 | -               | -                     | -                   | -                     | -                 | -               | -                  | -                         | -                         |
| Fines, penalties and forfeits                                                                                                                                                                                          |     | -                   | -                 | -               | -                     | -                   | -                     | -                 | -               | -                  | -                         | -                         |
| Licences and permits                                                                                                                                                                                                   |     | -                   | -                 | -               | -                     | -                   | -                     | -                 | -               | -                  | -                         | -                         |
| Agency services                                                                                                                                                                                                        |     | -                   | -                 | -               | -                     | -                   | -                     | -                 | -               | -                  | -                         | -                         |
| Transfers and subsidies                                                                                                                                                                                                |     | 445,808             | -                 | -               | -                     | -                   | -                     | -                 | -               | 445,808            | 470,692                   | 499,108                   |
| Other revenue                                                                                                                                                                                                          | 2   | 11,977              | -                 | -               | -                     | -                   | -                     | (812)             | (812)           | 11,165             | 12,576                    | 13,205                    |
| Gains on disposal of PPE                                                                                                                                                                                               |     | -                   | -                 | -               | -                     | -                   | -                     | -                 | -               | -                  | -                         | -                         |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                   |     | <b>912,878</b>      | <b>-</b>          | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>(96,242)</b>   | <b>(96,242)</b> | <b>816,436</b>     | <b>960,905</b>            | <b>1,013,830</b>          |
| <b>Expenditure By Type</b>                                                                                                                                                                                             |     |                     |                   |                 |                       |                     |                       |                   |                 |                    |                           |                           |
| Employee related costs                                                                                                                                                                                                 |     | 350,373             | -                 | -               | -                     | -                   | -                     | (34,072)          | (34,072)        | 316,301            | 367,891                   | 386,286                   |
| Remuneration of councillors                                                                                                                                                                                            |     | 13,306              | -                 | -               | -                     | -                   | -                     | (4,132)           | (4,132)         | 9,175              | 13,972                    | 14,670                    |
| Debt impairment                                                                                                                                                                                                        |     | 3,000               | -                 | -               | -                     | -                   | -                     | -                 | -               | 3,000              | 3,150                     | 3,308                     |
| Depreciation & asset impairment                                                                                                                                                                                        |     | 121,047             | -                 | -               | -                     | -                   | -                     | -                 | -               | 121,047            | 127,100                   | 133,455                   |
| Finance charges                                                                                                                                                                                                        |     | 9,771               | -                 | -               | -                     | -                   | -                     | 9,844             | 9,844           | 19,615             | 10,260                    | 10,773                    |
| Bulk purchases                                                                                                                                                                                                         |     | 76,034              | -                 | -               | -                     | -                   | -                     | -                 | -               | 76,034             | 79,835                    | 83,827                    |
| Other materials                                                                                                                                                                                                        |     | 8,962               | -                 | -               | -                     | -                   | -                     | 7,589             | 7,589           | 16,551             | 9,410                     | 9,881                     |
| Contracted services                                                                                                                                                                                                    |     | 35,558              | -                 | -               | -                     | -                   | -                     | 109,995           | 109,995         | 145,553            | 37,336                    | 39,203                    |
| Transfers and subsidies                                                                                                                                                                                                |     | 18,310              | -                 | -               | -                     | -                   | -                     | -                 | -               | 18,310             | 19,226                    | 20,187                    |
| Other expenditure                                                                                                                                                                                                      |     | 277,070             | -                 | -               | -                     | -                   | -                     | (115,875)         | (115,875)       | 161,195            | 290,924                   | 305,470                   |
| Loss on disposal of PPE                                                                                                                                                                                                |     | -                   | -                 | -               | -                     | -                   | -                     | -                 | -               | -                  | -                         | -                         |
| <b>Total Expenditure</b>                                                                                                                                                                                               |     | <b>913,432</b>      | <b>-</b>          | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>(26,651)</b>   | <b>(26,651)</b> | <b>886,780</b>     | <b>959,103</b>            | <b>1,007,058</b>          |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                               |     | <b>(753)</b>        | <b>-</b>          | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>(69,590)</b>   | <b>(69,590)</b> | <b>(70,344)</b>    | <b>1,802</b>              | <b>6,772</b>              |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                                          |     | 279,116             | -                 | -               | -                     | -                   | -                     | (265)             | (265)           | 278,851            | 335,386                   | 371,118                   |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) |     | -                   | -                 | -               | -                     | -                   | -                     | -                 | -               | -                  | -                         | -                         |
| Transfers and subsidies - capital (in-kind - all)                                                                                                                                                                      |     | -                   | -                 | -               | -                     | -                   | -                     | -                 | -               | -                  | -                         | -                         |
| <b>Surplus/(Deficit) before taxation</b>                                                                                                                                                                               |     | <b>278,363</b>      | <b>-</b>          | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>(69,856)</b>   | <b>(69,856)</b> | <b>208,507</b>     | <b>337,188</b>            | <b>377,890</b>            |
| Taxation                                                                                                                                                                                                               |     | -                   | -                 | -               | -                     | -                   | -                     | -                 | -               | -                  | -                         | -                         |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                                                                |     | <b>278,363</b>      | <b>-</b>          | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>(69,856)</b>   | <b>(69,856)</b> | <b>208,507</b>     | <b>337,188</b>            | <b>377,890</b>            |
| Attributable to minorities                                                                                                                                                                                             |     | -                   | -                 | -               | -                     | -                   | -                     | -                 | -               | -                  | -                         | -                         |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                                                                  |     | <b>278,363</b>      | <b>-</b>          | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>(69,856)</b>   | <b>(69,856)</b> | <b>208,507</b>     | <b>337,188</b>            | <b>377,890</b>            |
| Share of surplus/ (deficit) of associate                                                                                                                                                                               |     | -                   | -                 | -               | -                     | -                   | -                     | -                 | -               | -                  | -                         | -                         |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                                                                                 |     | <b>278,363</b>      | <b>-</b>          | <b>-</b>        | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>(69,856)</b>   | <b>(69,856)</b> | <b>208,507</b>     | <b>337,188</b>            | <b>377,890</b>            |

**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  $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC21 Ugu - Table B5 Adjustments Capital Expenditure Budget by vote and funding - February 2018

| Description                                      | Ref | Budget Year 2017/18 |                        |                      |                            |                          |                            |                         |                      |                          | Budget Year<br>+1 2018/19 | Budget Year<br>+2 2019/20 |
|--------------------------------------------------|-----|---------------------|------------------------|----------------------|----------------------------|--------------------------|----------------------------|-------------------------|----------------------|--------------------------|---------------------------|---------------------------|
|                                                  |     | Original<br>Budget  | Prior<br>Adjusted<br>5 | Accum.<br>Funds<br>6 | Multi-year<br>capital<br>7 | Unfore.<br>Unavoid.<br>8 | Nat. or Prov.<br>Govt<br>9 | Other<br>Adjusts.<br>10 | Total Adjusts.<br>11 | Adjusted<br>Budget<br>12 | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                                      |     | A                   | A1                     | B                    | C                          | D                        | E                          | F                       | G                    | H                        |                           |                           |
| <b>Capital expenditure - Vote</b>                |     |                     |                        |                      |                            |                          |                            |                         |                      |                          |                           |                           |
| <b>Multi-year expenditure to be adjusted</b>     | 2   |                     |                        |                      |                            |                          |                            |                         |                      |                          |                           |                           |
| Vote 1 - EXECUTIVE & COUNCIL                     |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 2 - FINANCE & ADMINISTRATION                |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 4 - WATER                                   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 5 - WASTE WATER MANAGEMENT                  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 6 - PUBLIC SAFETY                           |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 7 - ENVIRONMENTAL PROTECTION                |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 8 - OTHER: MARKET                           |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 9 - SPORTS & RECREATION                     |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 10 - [NAME OF VOTE 10]                      |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 11 - [NAME OF VOTE 11]                      |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 12 - [NAME OF VOTE 12]                      |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 13 - [NAME OF VOTE 13]                      |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 14 - [NAME OF VOTE 14]                      |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 15 - [NAME OF VOTE 15]                      |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| <b>Capital multi-year expenditure sub-total</b>  | 3   | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| <b>Single-year expenditure to be adjusted</b>    | 2   |                     |                        |                      |                            |                          |                            |                         |                      |                          |                           |                           |
| Vote 1 - EXECUTIVE & COUNCIL                     |     | 1,000               | -                      | -                    | -                          | -                        | -                          | (600)                   | (600)                | 400                      | -                         | -                         |
| Vote 2 - FINANCE & ADMINISTRATION                |     | 50,159              | -                      | -                    | -                          | -                        | -                          | 4,520                   | 4,520                | 54,679                   | -                         | -                         |
| Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT   |     | 265                 | -                      | -                    | -                          | -                        | -                          | 20                      | 20                   | 285                      | 279                       | 293                       |
| Vote 4 - WATER                                   |     | 228,751             | -                      | -                    | -                          | -                        | -                          | 12,883                  | 12,883               | 241,634                  | 231,961                   | 262,522                   |
| Vote 5 - WASTE WATER MANAGEMENT                  |     | 81,500              | -                      | -                    | -                          | -                        | -                          | (32,953)                | (32,953)             | 48,547                   | 85,575                    | 89,854                    |
| Vote 6 - PUBLIC SAFETY                           |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 7 - ENVIRONMENTAL PROTECTION                |     | 650                 | -                      | -                    | -                          | -                        | -                          | -                       | -                    | 650                      | -                         | -                         |
| Vote 8 - OTHER: MARKET                           |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 9 - SPORTS & RECREATION                     |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 10 - [NAME OF VOTE 10]                      |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 11 - [NAME OF VOTE 11]                      |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 12 - [NAME OF VOTE 12]                      |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 13 - [NAME OF VOTE 13]                      |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 14 - [NAME OF VOTE 14]                      |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Vote 15 - [NAME OF VOTE 15]                      |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| <b>Capital single-year expenditure sub-total</b> |     | 362,325             | -                      | -                    | -                          | -                        | -                          | (16,130)                | (16,130)             | 346,195                  | 317,815                   | 352,668                   |
| <b>Total Capital Expenditure - Vote</b>          |     | 362,325             | -                      | -                    | -                          | -                        | -                          | (16,130)                | (16,130)             | 346,195                  | 317,815                   | 352,668                   |
| <b>Capital Expenditure - Functional</b>          |     |                     |                        |                      |                            |                          |                            |                         |                      |                          |                           |                           |
| <b>Governance and administration</b>             |     | 51,159              | -                      | -                    | -                          | -                        | -                          | 3,920                   | 3,920                | 55,079                   | -                         | -                         |
| Executive and council                            |     | 1,000               | -                      | -                    | -                          | -                        | -                          | (600)                   | (600)                | 400                      | -                         | -                         |
| Finance and administration                       |     | 50,159              | -                      | -                    | -                          | -                        | -                          | 4,520                   | 4,520                | 54,679                   | -                         | -                         |
| Internal audit                                   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| <b>Community and public safety</b>               |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Community and social services                    |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Sport and recreation                             |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Public safety                                    |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Housing                                          |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Health                                           |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| <b>Economic and environmental services</b>       |     | 915                 | -                      | -                    | -                          | -                        | -                          | 20                      | 20                   | 935                      | 279                       | 293                       |
| Planning and development                         |     | 265                 | -                      | -                    | -                          | -                        | -                          | 20                      | 20                   | 285                      | 279                       | 293                       |
| Road transport                                   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Environmental protection                         |     | 650                 | -                      | -                    | -                          | -                        | -                          | -                       | -                    | 650                      | -                         | -                         |
| <b>Trading services</b>                          |     | 310,251             | -                      | -                    | -                          | -                        | -                          | (20,070)                | (20,070)             | 290,181                  | 317,536                   | 352,376                   |
| Energy services                                  |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Water management                                 |     | 228,751             | -                      | -                    | -                          | -                        | -                          | 12,883                  | 12,883               | 241,634                  | 231,961                   | 262,522                   |
| Waste water management                           |     | 81,500              | -                      | -                    | -                          | -                        | -                          | (32,953)                | (32,953)             | 48,547                   | 85,575                    | 89,854                    |
| Waste management                                 |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| <b>Other</b>                                     |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| <b>Total Capital Expenditure - Functional</b>    | 3   | 362,325             | -                      | -                    | -                          | -                        | -                          | (16,130)                | (16,130)             | 346,195                  | 317,815                   | 352,668                   |
| <b>Funded by:</b>                                |     |                     |                        |                      |                            |                          |                            |                         |                      |                          |                           |                           |
| National Government                              |     | 278,851             | -                      | -                    | -                          | -                        | -                          | -                       | -                    | 278,851                  | 317,536                   | 352,376                   |
| Provincial Government                            |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| District Municipality                            |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Other transfers and grants                       |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| <b>Transfers recognised - capital</b>            | 4   | 278,851             | -                      | -                    | -                          | -                        | -                          | -                       | -                    | 278,851                  | 317,536                   | 352,376                   |
| <b>Public contributions &amp; donations</b>      |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Borrowing                                        |     | -                   | -                      | -                    | -                          | -                        | -                          | -                       | -                    | -                        | -                         | -                         |
| Internally generated funds                       |     | 83,474              | -                      | -                    | -                          | -                        | -                          | (16,130)                | (16,130)             | 67,344                   | 279                       | 293                       |
| <b>Total Capital Funding</b>                     |     | 362,325             | -                      | -                    | -                          | -                        | -                          | (16,130)                | (16,130)             | 346,195                  | 317,815                   | 352,668                   |

## References

- 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).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
- Capital expenditure by standard classification must reconcile to the appropriations by vote.
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure).
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- 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).
- Increases of funds approved under MFMA section 31.
- Adjustments approved in accordance with MFMA section 29.
- Adjustments to transfers from National or Provincial Government.
- 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)).
- $G = B + C + D + E + F$
- Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC21 Ugu - Table B6 Adjustments Budget Financial Position - February 2018

| Description                              | Ref | Budget Year 2017/18 |                |              |                       |                     |                       |                |                |                    | Budget Year<br>+1 2018/19 | Budget Year<br>+2 2019/20 |
|------------------------------------------|-----|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
|                                          |     | Original<br>Budget  | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                              |     | A                   | 3<br>A1        | 4<br>B       | 5<br>C                | 6<br>D              | 7<br>E                | 8<br>F         | 9<br>G         | 10<br>H            |                           |                           |
| <b>ASSETS</b>                            |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Current assets</b>                    |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Cash                                     |     | 31,844              |                |              |                       |                     |                       |                | -              | 31,844             | 46,815                    | 25,179                    |
| Call investment deposits                 | 1   | 140,224             | -              | -            | -                     | -                   | -                     | -              | -              | 140,224            | 100,000                   | 100,000                   |
| Consumer debtors                         | 1   | 138,306             | -              | -            | -                     | -                   | -                     | -              | -              | 138,306            | 145,221                   | 152,482                   |
| Other debtors                            |     | 22,661              |                |              |                       |                     |                       |                |                | 22,661             | 23,794                    | 24,984                    |
| Current portion of long-term receivables |     | 217                 |                |              |                       |                     |                       |                |                | 217                | 228                       | 239                       |
| Inventory                                |     | 20,475              |                |              |                       |                     |                       |                |                | 20,475             | 21,499                    | 22,574                    |
| <b>Total current assets</b>              |     | <b>353,727</b>      | <b>-</b>       | <b>-</b>     | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>-</b>       | <b>-</b>       | <b>353,727</b>     | <b>337,557</b>            | <b>325,458</b>            |
| <b>Non current assets</b>                |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Long-term receivables                    |     | 650                 |                |              |                       |                     |                       |                |                | 650                | 683                       | 717                       |
| Investments                              |     | -                   |                |              |                       |                     |                       |                |                | -                  | -                         | -                         |
| Investment property                      |     | 30,000              |                |              |                       |                     |                       |                |                | 30,000             | 31,500                    | 33,075                    |
| Investment in Associate                  |     | -                   |                |              |                       |                     |                       |                |                | -                  | -                         | -                         |
| Property, plant and equipment            | 1   | 4,042,114           | -              | -            | -                     | -                   | -                     | -              | -              | 4,042,114          | 4,244,220                 | 4,456,431                 |
| Agricultural                             |     | -                   |                |              |                       |                     |                       |                |                | -                  | -                         | -                         |
| Biological                               |     | -                   |                |              |                       |                     |                       |                |                | -                  | -                         | -                         |
| Intangible                               |     | 9,779               |                |              |                       |                     |                       |                |                | 9,779              | 10,267                    | 10,781                    |
| Other non-current assets                 |     | -                   |                |              |                       |                     |                       |                |                | -                  | -                         | -                         |
| <b>Total non current assets</b>          |     | <b>4,082,543</b>    | <b>-</b>       | <b>-</b>     | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>-</b>       | <b>-</b>       | <b>4,082,543</b>   | <b>4,286,670</b>          | <b>4,501,003</b>          |
| <b>TOTAL ASSETS</b>                      |     | <b>4,436,270</b>    | <b>-</b>       | <b>-</b>     | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>-</b>       | <b>-</b>       | <b>4,436,270</b>   | <b>4,624,226</b>          | <b>4,826,461</b>          |
| <b>LIABILITIES</b>                       |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Current liabilities</b>               |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Bank overdraft                           |     | -                   |                |              |                       |                     |                       |                |                | -                  | -                         | -                         |
| Borrowing                                |     | 20,714              | -              | -            | -                     | -                   | -                     | -              | -              | 20,714             | 21,750                    | 22,837                    |
| Consumer deposits                        |     | 22,816              |                |              |                       |                     |                       |                |                | 22,816             | 23,967                    | 25,155                    |
| Trade and other payables                 |     | 207,320             | -              | -            | -                     | -                   | -                     | -              | -              | 207,320            | 217,686                   | 228,570                   |
| Provisions                               |     | 23,464              |                |              |                       |                     |                       |                |                | 23,464             | 24,637                    | 25,869                    |
| <b>Total current liabilities</b>         |     | <b>274,314</b>      | <b>-</b>       | <b>-</b>     | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>-</b>       | <b>-</b>       | <b>274,314</b>     | <b>288,029</b>            | <b>302,431</b>            |
| <b>Non current liabilities</b>           |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Borrowing                                | 1   | 83,333              | -              | -            | -                     | -                   | -                     | -              | -              | 83,333             | 81,584                    | 38,746                    |
| Provisions                               | 1   | 32,419              | -              | -            | -                     | -                   | -                     | -              | -              | 32,419             | 34,039                    | 35,741                    |
| <b>Total non current liabilities</b>     |     | <b>115,752</b>      | <b>-</b>       | <b>-</b>     | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>-</b>       | <b>-</b>       | <b>115,752</b>     | <b>95,623</b>             | <b>74,488</b>             |
| <b>TOTAL LIABILITIES</b>                 |     | <b>390,066</b>      | <b>-</b>       | <b>-</b>     | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>-</b>       | <b>-</b>       | <b>390,066</b>     | <b>383,653</b>            | <b>376,919</b>            |
| <b>NET ASSETS</b>                        | 2   | <b>4,046,204</b>    | <b>-</b>       | <b>-</b>     | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>-</b>       | <b>-</b>       | <b>4,046,204</b>   | <b>4,240,574</b>          | <b>4,449,542</b>          |
| <b>COMMUNITY WEALTH/EQUITY</b>           |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Accumulated Surplus/(Deficit)            |     | 4,046,204           | -              | -            | -                     | -                   | -                     | -              | -              | 4,046,204          | 4,240,574                 | 4,449,542                 |
| Reserves                                 |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                         | -                         |
| Minorities' interests                    |     | -                   |                |              |                       |                     |                       |                |                | -                  | -                         | -                         |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     |     | <b>4,046,204</b>    | <b>-</b>       | <b>-</b>     | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>-</b>       | <b>-</b>       | <b>4,046,204</b>   | <b>4,240,574</b>          | <b>4,449,542</b>          |

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  $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC21 Ugu - Table B7 Adjustments Budget Cash Flows - February 2018

| Description                                       | Ref | Budget Year 2017/18 |                |              |                       |                     |                       |                |                |                    | Budget Year<br>+1 2018/19 | Budget Year<br>+2 2019/20 |
|---------------------------------------------------|-----|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
|                                                   |     | Original<br>Budget  | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Net. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
|                                                   |     | A                   | 3<br>A1        | 4<br>B       | 5<br>C                | 6<br>D              | 7<br>E                | 8<br>F         | 9<br>G         | 10<br>H            |                           |                           |
| R thousands                                       |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| CASH FLOW FROM OPERATING ACTIVITIES               |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Receipts                                          |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Property rates                                    |     | —                   |                |              |                       |                     |                       |                | —              | —                  | —                         | —                         |
| Service charges                                   |     | 300,350             |                |              |                       |                     |                       | (51,820)       | (51,820)       | 248,730            | 315,368                   | 331,136                   |
| Other revenue                                     |     | 13,137              |                |              |                       |                     |                       | (856)          | (856)          | 12,281             | 13,794                    | 14,484                    |
| Government - operating                            | 1   | 445,808             |                |              |                       |                     |                       | —              | —              | 445,808            | 470,692                   | 490,106                   |
| Government - capital                              | 1   | 279,116             |                |              |                       |                     |                       | (265)          | (265)          | 278,851            | 317,815                   | 352,668                   |
| Interest                                          |     | 23,507              |                |              |                       |                     |                       | (20,488)       | (20,488)       | 3,018              | 24,682                    | 25,916                    |
| Dividends                                         |     | —                   |                |              |                       |                     |                       | —              | —              | —                  | —                         | —                         |
| Payments                                          |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Suppliers and employees                           |     | (765,023)           |                |              |                       |                     |                       | 40,215         | 40,215         | (724,808)          | (780,368)                 | (839,336)                 |
| Finance charges                                   |     | (10,471)            |                |              |                       |                     |                       | (9,144)        | (9,144)        | (19,615)           | (10,260)                  | (10,773)                  |
| Transfers and Grants                              | 1   | (18,310)            |                |              |                       |                     |                       | —              | —              | (18,310)           | (19,226)                  | (20,187)                  |
| NET CASH FROM/(USED) OPERATING ACTIVITIES         |     | 268,114             | —              | —            | —                     | —                   | —                     | (42,158)       | (42,158)       | 225,956            | 313,496                   | 353,014                   |
| CASH FLOWS FROM INVESTING ACTIVITIES              |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Receipts                                          |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Proceeds on disposal of PPE                       |     | —                   |                |              |                       |                     |                       |                | —              | —                  | —                         | —                         |
| Decrease (Increase) in non-current debtors        |     | (311)               |                |              |                       |                     |                       |                | —              | (311)              | (326)                     | (342)                     |
| Decrease (Increase) other non-current receivables |     | —                   |                |              |                       |                     |                       |                | —              | —                  | —                         | —                         |
| Decrease (Increase) in non-current investments    |     | —                   |                |              |                       |                     |                       |                | —              | —                  | —                         | —                         |
| Payments                                          |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Capital assets                                    |     | (382,325)           |                |              |                       |                     |                       | 16,130         | 16,130         | (346,195)          | (317,815)                 | (352,668)                 |
| NET CASH FROM/(USED) INVESTING ACTIVITIES         |     | (382,636)           | —              | —            | —                     | —                   | —                     | 16,130         | 16,130         | (346,506)          | (318,141)                 | (353,010)                 |
| CASH FLOWS FROM FINANCING ACTIVITIES              |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Receipts                                          |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Short term loans                                  |     | —                   |                |              |                       |                     |                       |                | —              | —                  | —                         | —                         |
| Borrowing long term/refinancing                   |     | —                   |                |              |                       |                     |                       |                | —              | —                  | —                         | —                         |
| Increase (decrease) in consumer deposits          |     | 1,086               |                |              |                       |                     |                       |                | —              | 1,086              | 1,141                     | 1,198                     |
| Payments                                          |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Repayment of borrowing                            |     | (20,714)            |                |              |                       |                     |                       |                | —              | (20,714)           | (21,750)                  | (22,837)                  |
| NET CASH FROM/(USED) FINANCING ACTIVITIES         |     | (19,628)            | —              | —            | —                     | —                   | —                     | —              | —              | (19,628)           | (20,609)                  | (21,639)                  |
| NET INCREASE/ (DECREASE) IN CASH HELD             |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Cash/cash equivalents at the year begin:          | 2   | 281,797             | —              | —            | —                     | —                   | —                     | (26,028)       | (26,028)       | (140,177)          | (25,253)                  | (21,636)                  |
| Cash/cash equivalents at the year end:            | 2   | 167,648             | —              | —            | —                     | —                   | —                     | (26,028)       | (26,028)       | 141,620            | 146,815                   | 125,179                   |

**References**

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9.  $G = B + C + D + E + F$
10. Adjusted Budget H = (A or A1/2 etc) + G

DC21 Ugu - Table B8 Cash backed reserves/accumulated surplus reconciliation - February 2018

| Description                                       | Ref | Budget Year 2017/18 |                |              |                       |                     |                       |                |                |                    | Budget Year<br>+1 2018/19 | Budget Year<br>+2 2019/20 |
|---------------------------------------------------|-----|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
|                                                   |     | Original<br>Budget  | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                                       |     | A                   | 3<br>A1        | 4<br>B       | 5<br>C                | 6<br>D              | 7<br>E                | 8<br>F         | 9<br>G         | 10<br>H            |                           |                           |
| <b>Cash and Investments available</b>             |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Cash/cash equivalents at the year end             | 1   | 167,648             | -              | -            | -                     | -                   | -                     | (23,028)       | (23,028)       | 144,620            | 146,815                   | 125,179                   |
| Other current investments > 90 days               |     | 4,420               | -              | -            | -                     | -                   | -                     | 23,028         | 23,028         | 27,448             | 0                         | 0                         |
| Non current assets - Investments                  | 1   | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                         | -                         |
| <b>Cash and investments available:</b>            |     | <b>172,068</b>      | <b>-</b>       | <b>-</b>     | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>-</b>       | <b>-</b>       | <b>172,068</b>     | <b>146,815</b>            | <b>125,179</b>            |
| <b>Applications of cash and Investments</b>       |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Unspent conditional transfers                     |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                         | -                         |
| Unspent borrowing                                 |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                         | -                         |
| Statutory requirements                            |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                         | -                         |
| Other working capital requirements                | 2   | 83,736              | -              | -            | -                     | -                   | -                     | (1,017)        | (1,017)        | 92,719             | 98,423                    | 103,344                   |
| Other provisions                                  |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                         | -                         |
| Long term investments committed                   |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                         | -                         |
| Reserves to be backed by cash/investments         |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                         | -                         |
| <b>Total Application of cash and Investments:</b> |     | <b>93,736</b>       | <b>-</b>       | <b>-</b>     | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>(1,017)</b> | <b>(1,017)</b> | <b>92,719</b>      | <b>98,423</b>             | <b>103,344</b>            |
| <b>Surplus(shortfall)</b>                         |     | <b>78,332</b>       | <b>-</b>       | <b>-</b>     | <b>-</b>              | <b>-</b>            | <b>-</b>              | <b>1,017</b>   | <b>1,017</b>   | <b>79,349</b>      | <b>48,392</b>             | <b>21,835</b>             |

**References**

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments 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 been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = "Other" Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

|                                                   |  | Budget Year 2017/18 |                 |                |              |                    |                  |                    |                |                | Budget Year     | Budget Year     |                 |
|---------------------------------------------------|--|---------------------|-----------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|-----------------|
| Description                                       |  | Ref                 | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands                                       |  |                     | A               | 7 A1           | 8 B          | 9 C                | 10 D             | 11 E               | 12 F           | 13 G           | 14 H            |                 |                 |
| CAPITAL EXPENDITURE                               |  |                     |                 |                |              |                    |                  |                    |                |                |                 |                 |                 |
| Total New Assets to be adjusted                   |  | 1                   | 83,474          | -              | -            | -                  | -                | -                  | (19,130)       | (19,130)       | 64,344          | 25,021          | 45,235          |
| Roads Infrastructure                              |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Storm water Infrastructure                        |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Electrical Infrastructure                         |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Water Supply Infrastructure                       |  |                     | 10,400          | -              | -            | -                  | -                | -                  | (5,667)        | (5,667)        | 4,733           | 24,742          | 44,942          |
| Sanitation Infrastructure                         |  |                     | 20,000          | -              | -            | -                  | -                | -                  | (13,403)       | (13,403)       | 8,597           | -               | -               |
| Solid Waste Infrastructure                        |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Rail Infrastructure                               |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Coastal Infrastructure                            |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Information and Communication Infrastructure      |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Infrastructure                                    |  |                     | 30,400          | -              | -            | -                  | -                | -                  | (19,070)       | (19,070)       | 11,330          | 24,742          | 44,942          |
| Community Facilities                              |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Sport and Recreation Facilities                   |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Community Assets                                  |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Heritage Assets                                   |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Revenue Generating                                |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Non-revenue Generating                            |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Investment properties                             |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Operational Buildings                             |  |                     | 29,700          | -              | -            | -                  | -                | -                  | (600)          | (600)          | 29,100          | -               | -               |
| Housing                                           |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Other Assets                                      |  |                     | 29,700          | -              | -            | -                  | -                | -                  | (600)          | (600)          | 29,100          | -               | -               |
| Biological or Cultivated Assets                   |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Servitudes                                        |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Licences and Rights                               |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Intangible Assets                                 |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Computer Equipment                                |  |                     | 6,609           | -              | -            | -                  | -                | -                  | -              | -              | 6,609           | -               | -               |
| Furniture and Office Equipment                    |  |                     | 1,015           | -              | -            | -                  | -                | -                  | 122            | 122            | 1,138           | 279             | 293             |
| Machinery and Equipment                           |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Transport Assets                                  |  |                     | 15,750          | -              | -            | -                  | -                | -                  | 417            | 417            | 16,167          | -               | -               |
| Libraries                                         |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Zoo's, Marine and Non-biological Animals          |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Total Renewal of Existing Assets to be adjusted   |  | 2                   | 278,851         | -              | -            | -                  | -                | -                  | -              | -              | 278,851         | 292,794         | 307,433         |
| Roads Infrastructure                              |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Storm water Infrastructure                        |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Electrical Infrastructure                         |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Water Supply Infrastructure                       |  |                     | 217,351         | -              | -            | -                  | -                | -                  | -              | -              | 217,351         | 228,219         | 239,829         |
| Sanitation Infrastructure                         |  |                     | 61,500          | -              | -            | -                  | -                | -                  | -              | -              | 61,500          | 64,575          | 67,804          |
| Solid Waste Infrastructure                        |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Rail Infrastructure                               |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Coastal Infrastructure                            |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Information and Communication Infrastructure      |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Infrastructure                                    |  |                     | 278,851         | -              | -            | -                  | -                | -                  | -              | -              | 278,851         | 292,794         | 307,433         |
| Community Facilities                              |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Sport and Recreation Facilities                   |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Community Assets                                  |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Heritage Assets                                   |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Revenue Generating                                |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Non-revenue Generating                            |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Investment properties                             |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Operational Buildings                             |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Housing                                           |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Other Assets                                      |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Biological or Cultivated Assets                   |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Servitudes                                        |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Licences and Rights                               |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Intangible Assets                                 |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Computer Equipment                                |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Furniture and Office Equipment                    |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Machinery and Equipment                           |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Transport Assets                                  |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Libraries                                         |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Zoo's, Marine and Non-biological Animals          |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Total Upgrading of Existing Assets to be adjusted |  | 2a                  | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Roads Infrastructure                              |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Storm water Infrastructure                        |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Electrical Infrastructure                         |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Water Supply Infrastructure                       |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Sanitation Infrastructure                         |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Solid Waste Infrastructure                        |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Rail Infrastructure                               |  |                     | -               | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |

|                                                 |           |                |   |   |   |   |                 |                 |                |                |                |   |
|-------------------------------------------------|-----------|----------------|---|---|---|---|-----------------|-----------------|----------------|----------------|----------------|---|
| Coastal Infrastructure                          | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Information and Communication Infrastructure    | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Infrastructure                                  | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Community Facilities                            | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Sport and Recreation Facilities                 | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Community Assets                                | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Heritage Assets                                 | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Revenue Generating                              | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Non-revenue Generating                          | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Investment properties                           | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Operational Buildings                           | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Housing                                         | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Other Assets                                    | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Biological or Cultivated Assets                 | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Servitudes                                      | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Licences and Rights                             | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Intangible Assets                               | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Computer Equipment                              | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Furniture and Office Equipment                  | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Machinery and Equipment                         | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Transport Assets                                | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Libraries                                       | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Zoo's, Marine and Non-biological Animals        | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| <b>Total Capital Expenditure to be adjusted</b> | <b>4</b>  |                |   |   |   |   |                 |                 |                |                |                |   |
| Roads Infrastructure                            | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Storm water Infrastructure                      | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Electrical Infrastructure                       | -         | -              | - | - | - | - | -               | -               | -              | -              | -              | - |
| Water Supply Infrastructure                     | 227,751   | -              | - | - | - | - | (5,667)         | (5,667)         | 222,084        | 252,961        | 284,572        |   |
| Sanitation Infrastructure                       | 81,500    | -              | - | - | - | - | (13,403)        | (13,403)        | 68,097         | 84,575         | 67,804         |   |
| Solid Waste Infrastructure                      | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Rail Infrastructure                             | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Coastal Infrastructure                          | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Information and Communication Infrastructure    | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Infrastructure                                  | 309,251   | -              | - | - | - | - | (19,070)        | (19,070)        | 290,181        | 317,536        | 352,376        |   |
| Community Facilities                            | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Sport and Recreation Facilities                 | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Community Assets                                | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Heritage Assets                                 | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Revenue Generating                              | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Non-revenue Generating                          | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Investment properties                           | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Operational Buildings                           | 29,700    | -              | - | - | - | - | (600)           | (600)           | 29,100         | -              | -              |   |
| Housing                                         | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Other Assets                                    | 29,700    | -              | - | - | - | - | (600)           | (600)           | 29,100         | -              | -              |   |
| Biological or Cultivated Assets                 | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Servitudes                                      | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Licences and Rights                             | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Intangible Assets                               | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Computer Equipment                              | 6,609     | -              | - | - | - | - | -               | -               | 6,609          | -              | -              |   |
| Furniture and Office Equipment                  | 1,015     | -              | - | - | - | - | 122             | 122             | 1,138          | 279            | 293            |   |
| Machinery and Equipment                         | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Transport Assets                                | 15,750    | -              | - | - | - | - | 417             | 417             | 16,167         | -              | -              |   |
| Libraries                                       | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Zoo's, Marine and Non-biological Animals        | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| <b>TOTAL CAPITAL EXPENDITURE to be adjusted</b> | <b>4</b>  | <b>362,325</b> | - | - | - | - | <b>(19,130)</b> | <b>(19,130)</b> | <b>343,195</b> | <b>317,815</b> | <b>352,668</b> |   |
| <b>ASSET REGISTER SUMMARY - PPE (WCV)</b>       | <b>5</b>  |                |   |   |   |   |                 |                 |                |                |                |   |
| Roads Infrastructure                            | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Storm water Infrastructure                      | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Electrical Infrastructure                       | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Water Supply Infrastructure                     | 2,498,119 | -              | - | - | - | - | -               | -               | 2,498,119      | 2,623,025      | 2,754,176      |   |
| Sanitation Infrastructure                       | 1,343,041 | -              | - | - | - | - | -               | -               | 1,343,041      | 1,410,193      | 1,480,703      |   |
| Solid Waste Infrastructure                      | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Rail Infrastructure                             | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Coastal Infrastructure                          | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Information and Communication Infrastructure    | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Infrastructure                                  | 3,841,160 | -              | - | - | - | - | -               | -               | 3,841,160      | 4,033,218      | 4,234,879      |   |
| Community Facilities                            | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Sport and Recreation Facilities                 | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Community Assets                                | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Heritage Assets                                 | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Revenue Generating                              | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Non-revenue Generating                          | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Investment properties                           | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Operational Buildings                           | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Housing                                         | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Other Assets                                    | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Biological or Cultivated Assets                 | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Servitudes                                      | -         | -              | - | - | - | - | -               | -               | -              | -              | -              |   |
| Licences and Rights                             | 9,779     | -              | - | - | - | - | -               | -               | 9,779          | 10,267         | 10,701         |   |
| Intangible Assets                               | 9,779     | -              | - | - | - | - | -               | -               | 9,779          | 10,267         | 10,781         |   |
| Computer Equipment                              | 16,954    | -              | - | - | - | - | -               | -               | 16,954         | 17,801         | 18,681         |   |

|                                                              |          |                  |          |          |          |          |              |              |                  |                  |                  |
|--------------------------------------------------------------|----------|------------------|----------|----------|----------|----------|--------------|--------------|------------------|------------------|------------------|
| Furniture and Office Equipment                               |          | 76,291           |          |          |          |          |              |              | 76,291           | 80,105           | 84,111           |
| Machinery and Equipment                                      |          | 67,814           |          |          |          |          |              |              | 67,814           | 71,205           | 74,765           |
| Transport Assets                                             |          | 39,895           |          |          |          |          |              |              | 39,895           | 41,890           | 43,985           |
| Libraries                                                    |          |                  |          |          |          |          |              |              |                  |                  |                  |
| Zoo's, Marine and Non-biological Animals                     |          |                  |          |          |          |          |              |              |                  |                  |                  |
| <b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>              | <b>5</b> | <b>4,051,893</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b>     | <b>-</b>     | <b>4,051,893</b> | <b>4,254,487</b> | <b>4,467,212</b> |
| <b>EXPENDITURE OTHER ITEMS</b>                               |          |                  |          |          |          |          |              |              |                  |                  |                  |
| <u>Depreciation &amp; asset impairment</u>                   |          | 121,047          | -        | -        | -        | -        | -            | -            | 121,047          | 127,100          | 133,455          |
| <u>Repairs and Maintenance by asset class</u>                | <b>3</b> | 66,839           | -        | -        | -        | -        | 3,000        | 3,000        | 69,839           | 70,181           | 73,690           |
| Roads Infrastructure                                         |          | 5,487            | -        | -        | -        | -        | -            | -            | 5,487            | 5,761            | 6,049            |
| Storm water Infrastructure                                   |          | -                | -        | -        | -        | -        | -            | -            | -                | -                | -                |
| Electrical Infrastructure                                    |          | -                | -        | -        | -        | -        | -            | -            | -                | -                | -                |
| Water Supply Infrastructure                                  |          | 22,461           | -        | -        | -        | -        | -            | -            | 22,461           | 23,605           | 24,786           |
| Sanitation Infrastructure                                    |          | 3,122            | -        | -        | -        | -        | -            | -            | 3,122            | 3,279            | 3,443            |
| Solid Waste Infrastructure                                   |          | -                | -        | -        | -        | -        | -            | -            | -                | -                | -                |
| Rail Infrastructure                                          |          | -                | -        | -        | -        | -        | -            | -            | -                | -                | -                |
| Coastal Infrastructure                                       |          | -                | -        | -        | -        | -        | -            | -            | -                | -                | -                |
| Information and Communication Infrastructure                 |          | -                | -        | -        | -        | -        | -            | -            | -                | -                | -                |
| Infrastructure                                               |          | 31,091           | -        | -        | -        | -        | -            | -            | 31,091           | 32,645           | 34,278           |
| Community Facilities                                         |          | -                | -        | -        | -        | -        | -            | -            | -                | -                | -                |
| Sport and Recreation Facilities                              |          | -                | -        | -        | -        | -        | -            | -            | -                | -                | -                |
| Community Assets                                             |          | -                | -        | -        | -        | -        | -            | -            | -                | -                | -                |
| Heritage Assets                                              |          | -                | -        | -        | -        | -        | -            | -            | -                | -                | -                |
| Revenue Generating                                           |          | -                | -        | -        | -        | -        | -            | -            | -                | -                | -                |
| Non-revenue Generating                                       |          | -                | -        | -        | -        | -        | -            | -            | -                | -                | -                |
| Investment properties                                        |          | -                | -        | -        | -        | -        | -            | -            | -                | -                | -                |
| Operational Buildings                                        |          | 7,629            | -        | -        | -        | -        | -            | -            | 7,629            | 8,011            | 8,411            |
| Housing                                                      |          | -                | -        | -        | -        | -        | -            | -            | -                | -                | -                |
| Other Assets                                                 |          | 7,629            | -        | -        | -        | -        | -            | -            | 7,629            | 8,011            | 8,411            |
| Biological or Cultivated Assets                              |          | -                | -        | -        | -        | -        | -            | -            | -                | -                | -                |
| Servitudes                                                   |          | -                | -        | -        | -        | -        | -            | -            | -                | -                | -                |
| Licences and Rights                                          |          | 1,098            | -        | -        | -        | -        | -            | -            | 1,098            | 1,153            | 1,210            |
| Intangible Assets                                            |          | 1,098            | -        | -        | -        | -        | -            | -            | 1,098            | 1,153            | 1,210            |
| Computer Equipment                                           |          | 203              | -        | -        | -        | -        | -            | -            | 203              | 214              | 224              |
| Furniture and Office Equipment                               |          | 101              | -        | -        | -        | -        | -            | -            | 101              | 106              | 112              |
| Machinery and Equipment                                      |          | 11,577           | -        | -        | -        | -        | -            | -            | 11,577           | 12,156           | 12,783           |
| Transport Assets                                             |          | 15,140           | -        | -        | -        | -        | 3,000        | 3,000        | 18,140           | 15,897           | 16,692           |
| Libraries                                                    |          | -                | -        | -        | -        | -        | -            | -            | -                | -                | -                |
| Zoo's, Marine and Non-biological Animals                     | <b>6</b> | -                | -        | -        | -        | -        | -            | -            | -                | -                | -                |
| <b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>          |          | <b>187,887</b>   | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>3,000</b> | <b>3,000</b> | <b>190,887</b>   | <b>197,281</b>   | <b>207,145</b>   |
| Renewal and upgrading of Existing Assets as % of total capex |          | 77.0%            | 0.0%     |          |          |          |              |              | 81.3%            | 92.1%            | 87.2%            |
| Renewal and upgrading of Existing Assets as % of deprecn     |          | 230.4%           | 0.0%     |          |          |          |              |              | 230.4%           | 230.4%           | 230.4%           |
| R&M as a % of PPE                                            |          | 1.6%             | 0.0%     |          |          |          |              |              | 1.7%             | 1.6%             | 1.6%             |
| Renewal and upgrading and R&M as a % of PPE                  |          | 8.5%             | 0.0%     |          |          |          |              |              | 8.6%             | 8.5%             | 8.5%             |

## 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 SB18a
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  $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC21 Ugu - Table B10 Basic service delivery measurement - February 2018

| Description                                                   | Ref | Budget Year 2017/18 |                |              |                       |                     |                       |                |                |                    | Budget Year<br>+1 2018/19 | Budget Year<br>+2 2019/20 |
|---------------------------------------------------------------|-----|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
|                                                               |     | Original<br>Budget  | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Net. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
|                                                               |     | A                   | 7<br>A1        | 8<br>B       | 9<br>C                | 10<br>D             | 11<br>E               | 12<br>F        | 13<br>G        | 14<br>H            |                           |                           |
| <b>Household service targets</b>                              | 1   |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Water:</b>                                                 |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Piped water inside dwelling                                   |     | 60                  |                |              |                       |                     |                       |                |                | 0                  |                           |                           |
| Piped water inside yard (but not in dwelling)                 |     | 26                  |                |              |                       |                     |                       |                |                | 0                  |                           |                           |
| Using public tap (at least min.service level)                 | 2   | 154                 |                |              |                       |                     |                       |                |                | 0                  |                           |                           |
| Other water supply (at least min.service level)               |     | 5                   |                |              |                       |                     |                       |                |                | 0                  |                           |                           |
| Minimum Service Level and Above sub-total                     |     | 0                   |                |              |                       |                     |                       |                |                | 0                  |                           |                           |
| Using public tap (< min.service level)                        | 3   | 0                   |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Other water supply (< min.service level)                      | 3,4 | 31                  |                |              |                       |                     |                       |                |                | 0                  |                           |                           |
| No water supply                                               |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Below Minimum Service Level sub-total                         |     | 0                   |                |              |                       |                     |                       |                |                | 0                  |                           |                           |
| Total number of households                                    | 5   | 0                   |                |              |                       |                     |                       |                |                | 0                  |                           |                           |
| <b>Sanitation/sewerage:</b>                                   |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Flush toilet (connected to sewerage)                          |     | 15                  |                |              |                       |                     |                       |                |                | 15                 |                           |                           |
| Flush toilet (with septic tank)                               |     | 53                  |                |              |                       |                     |                       |                |                | 53                 |                           |                           |
| Chemical toilet                                               |     | 0                   |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Pit toilet (ventilated)                                       |     | 116                 |                |              |                       |                     |                       |                |                | 116                |                           |                           |
| Other toilet provisions (> min.service level)                 |     | 3                   |                |              |                       |                     |                       |                |                | 3                  |                           |                           |
| Minimum Service Level and Above sub-total                     |     | 167                 |                |              |                       |                     |                       |                |                | 167                |                           |                           |
| Bucket toilet                                                 |     | 8                   |                |              |                       |                     |                       |                |                | 8                  |                           |                           |
| Other toilet provisions (< min.service level)                 |     | 65                  |                |              |                       |                     |                       |                |                | 65                 |                           |                           |
| No toilet provisions                                          |     | 181                 |                |              |                       |                     |                       |                |                | 181                |                           |                           |
| Below Minimum Service Level sub-total                         |     | 254                 |                |              |                       |                     |                       |                |                | 254                |                           |                           |
| Total number of households                                    | 5   | 441                 |                |              |                       |                     |                       |                |                | 441                |                           |                           |
| <b>Energy:</b>                                                |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| 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                                    | 5   |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Refuse:</b>                                                |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| 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 Service Level sub-total                         |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Total number of households                                    | 5   |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Households receiving Free Basic Service</b>                | 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)                         |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Cost of Free Basic Services provided (R'000)</b>           | 16  |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Water (6 kilolitres per household per month)                  |     | 70,037              |                |              |                       |                     |                       |                |                | 70,037             | 73,539                    | 77,216                    |
| Sanitation (free sanitation service)                          |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Electricity/other energy (50kwh per household per month)      |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Refuse (removed once a week)                                  |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Total cost of FBS provided (minimum social package)           |     | 70,037              |                |              |                       |                     |                       |                |                | 70,037             | 73,539                    | 77,216                    |
| <b>Highest level of free service provided</b>                 |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Property rates (R000 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)                              |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <b>Revenue cost of free services provided (R'000)</b>         | 17  |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Property rates (R15 000 threshold rebate)                     |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Property rates (other exemptions, reductions and rebates)     |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Water                                                         |     | 32,618              |                |              |                       |                     |                       |                |                | 32,618             | 34,249                    | 35,961                    |
| Sanitation                                                    |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Electricity/other energy                                      |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Refuse                                                        |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Municipal Housing - rental rebates                            |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Housing - top structure subsidies                             |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Other                                                         |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Total revenue cost of free services provided (total social pa |     | 32,618              |                |              |                       |                     |                       |                |                | 32,618             | 34,249                    | 35,961                    |

**References**

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

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## DC21 Ugu - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - February 2018

| Description                                                                          | Ref | Budget Year 2017/18 |                        |                     |                              |                            |                              |                       |                        |                            | Budget Year<br>+1 2018/19 | Budget Year<br>+2 2019/20 |
|--------------------------------------------------------------------------------------|-----|---------------------|------------------------|---------------------|------------------------------|----------------------------|------------------------------|-----------------------|------------------------|----------------------------|---------------------------|---------------------------|
|                                                                                      |     | Original<br>Budget  | Prior Adjusted<br>4 A1 | Accum. Funds<br>5 B | Multi-year<br>capital<br>6 C | Unfore.<br>Unavoid.<br>7 D | Nat. or Prov.<br>Govt<br>8 E | Other Adjusts.<br>9 F | Total Adjusts.<br>10 G | Adjusted<br>Budget<br>11 H | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                                                                          |     | A                   |                        | B                   | C                            | D                          | E                            | F                     | G                      | H                          |                           |                           |
| <b>ASSETS</b>                                                                        |     |                     |                        |                     |                              |                            |                              |                       |                        |                            |                           |                           |
| <u>Call investment deposits</u>                                                      |     |                     |                        |                     |                              |                            |                              |                       |                        |                            |                           |                           |
| Call deposits                                                                        |     | 140,224             |                        |                     |                              |                            |                              |                       | -                      | 140,224                    | 100,000                   | 100,000                   |
| Other current investments                                                            |     |                     |                        |                     |                              |                            |                              |                       | -                      | -                          |                           |                           |
| Total Call investment deposits                                                       | 1   | 140,224             | -                      | -                   | -                            | -                          | -                            | -                     | -                      | 140,224                    | 100,000                   | 100,000                   |
| <u>Consumer debtors</u>                                                              |     |                     |                        |                     |                              |                            |                              |                       |                        |                            |                           |                           |
| Consumer debtors                                                                     |     | 344,867             |                        |                     |                              |                            |                              |                       | -                      | 344,867                    | 362,110                   | 380,216                   |
| Less: provision for debt impairment                                                  |     | 206,561             | -                      | -                   | -                            | -                          | -                            | -                     | -                      | 206,561                    | 216,889                   | 227,734                   |
| Total Consumer debtors                                                               | 1   | 138,306             | -                      | -                   | -                            | -                          | -                            | -                     | -                      | 138,306                    | 145,221                   | 152,482                   |
| <u>Debt impairment provision</u>                                                     |     |                     |                        |                     |                              |                            |                              |                       |                        |                            |                           |                           |
| Balance at the beginning of the year                                                 |     | 203,561             |                        |                     |                              |                            |                              |                       | -                      | 203,561                    | 206,561                   | 216,889                   |
| Contributions to the provision                                                       |     | 3,000               |                        |                     |                              |                            |                              |                       | -                      | 3,000                      | 10,328                    | 10,844                    |
| Bad debts written off                                                                |     |                     |                        |                     |                              |                            |                              |                       | -                      | -                          |                           |                           |
| Balance at end of year                                                               |     | 206,561             | -                      | -                   | -                            | -                          | -                            | -                     | -                      | 206,561                    | 216,889                   | 227,734                   |
| <u>Property, plant &amp; equipment</u>                                               |     |                     |                        |                     |                              |                            |                              |                       |                        |                            |                           |                           |
| PPE at cost/valuation (excl. finance leases)                                         |     | 9,042,527           |                        |                     |                              |                            |                              |                       | -                      | 9,042,527                  | 9,494,654                 | 9,669,386                 |
| Leases recognised as PPE                                                             | 2   | -                   |                        |                     |                              |                            |                              |                       | -                      | -                          | -                         | -                         |
| Less: Accumulated depreciation                                                       |     | 5,000,413           |                        |                     |                              |                            |                              |                       | -                      | 5,000,413                  | 5,250,434                 | 5,512,966                 |
| Total Property, plant & equipment                                                    | 1   | 4,042,114           | -                      | -                   | -                            | -                          | -                            | -                     | -                      | 4,042,114                  | 4,244,220                 | 4,456,431                 |
| <b>LIABILITIES</b>                                                                   |     |                     |                        |                     |                              |                            |                              |                       |                        |                            |                           |                           |
| <u>Current liabilities - Borrowing</u>                                               |     |                     |                        |                     |                              |                            |                              |                       |                        |                            |                           |                           |
| Short term loans (other than bank overdraft)                                         |     | -                   |                        |                     |                              |                            |                              |                       | -                      | -                          |                           |                           |
| Current portion of long-term liabilities                                             |     | 20,714              |                        |                     |                              |                            |                              |                       | -                      | 20,714                     | 21,750                    | 22,837                    |
| Total Current liabilities - Borrowing                                                |     | 20,714              | -                      | -                   | -                            | -                          | -                            | -                     | -                      | 20,714                     | 21,750                    | 22,837                    |
| <u>Trade and other payables</u>                                                      |     |                     |                        |                     |                              |                            |                              |                       |                        |                            |                           |                           |
| Creditors                                                                            |     | 207,320             |                        |                     |                              |                            |                              |                       | -                      | 207,320                    | 217,686                   | 228,570                   |
| Unspent conditional grants and receipts                                              |     | -                   |                        |                     |                              |                            |                              |                       | -                      | -                          |                           |                           |
| VAT                                                                                  |     |                     |                        |                     |                              |                            |                              |                       | -                      | -                          |                           |                           |
| Total Trade and other payables                                                       | 1   | 207,320             | -                      | -                   | -                            | -                          | -                            | -                     | -                      | 207,320                    | 217,686                   | 228,570                   |
| <u>Non current liabilities - Borrowing</u>                                           |     |                     |                        |                     |                              |                            |                              |                       |                        |                            |                           |                           |
| Borrowing                                                                            | 3   | 83,333              |                        |                     |                              |                            |                              |                       | -                      | 83,333                     | 61,584                    | 38,746                    |
| Finance leases (including PPP asset element)                                         |     |                     |                        |                     |                              |                            |                              |                       | -                      | -                          |                           |                           |
| Total Non current liabilities - Borrowing                                            |     | 83,333              | -                      | -                   | -                            | -                          | -                            | -                     | -                      | 83,333                     | 61,584                    | 38,746                    |
| <u>Provisions - non current</u>                                                      |     |                     |                        |                     |                              |                            |                              |                       |                        |                            |                           |                           |
| Retirement benefits                                                                  |     | 16,953              |                        |                     |                              |                            |                              |                       | -                      | 16,953                     | 17,800                    | 18,680                    |
| List other major items                                                               |     |                     |                        |                     |                              |                            |                              |                       | -                      | -                          |                           |                           |
| Refuse landfill site rehabilitation                                                  |     |                     |                        |                     |                              |                            |                              |                       | -                      | -                          |                           |                           |
| Other                                                                                |     | 15,466              |                        |                     |                              |                            |                              |                       | -                      | 15,466                     | 16,239                    | 17,051                    |
| Total Provisions - non current                                                       |     | 32,419              | -                      | -                   | -                            | -                          | -                            | -                     | -                      | 32,419                     | 34,039                    | 35,741                    |
| <b>CHANGES IN NET ASSETS</b>                                                         |     |                     |                        |                     |                              |                            |                              |                       |                        |                            |                           |                           |
| <u>Accumulated surplus/(Deficit)</u>                                                 |     |                     |                        |                     |                              |                            |                              |                       |                        |                            |                           |                           |
| Accumulated surplus/(Deficit) - opening balance                                      |     | 3,767,641           |                        |                     |                              |                            |                              |                       | -                      | 3,767,641                  | 3,920,958                 | 4,090,102                 |
| Appropriations to Reserves                                                           |     |                     |                        |                     |                              |                            |                              |                       | -                      | -                          |                           |                           |
| Transfers from Reserves                                                              |     |                     |                        |                     |                              |                            |                              |                       | -                      | -                          |                           |                           |
| Depreciation offsets                                                                 |     |                     |                        |                     |                              |                            |                              |                       | -                      | -                          |                           |                           |
| Other adjustments                                                                    |     | 278,363             |                        |                     |                              |                            |                              |                       | -                      | 278,363                    | 319,516                   | 359,440                   |
| Accumulated Surplus/(Deficit)                                                        | 1   | 4,046,204           | -                      | -                   | -                            | -                          | -                            | -                     | -                      | 4,046,204                  | 4,240,574                 | 4,449,542                 |
| <u>Reserves</u>                                                                      |     |                     |                        |                     |                              |                            |                              |                       |                        |                            |                           |                           |
| Housing Development Fund                                                             |     |                     |                        |                     |                              |                            |                              |                       | -                      | -                          |                           |                           |
| Capital replacement                                                                  |     |                     |                        |                     |                              |                            |                              |                       | -                      | -                          |                           |                           |
| Self-insurance                                                                       |     |                     |                        |                     |                              |                            |                              |                       | -                      | -                          |                           |                           |
| Other reserves (list)                                                                |     |                     |                        |                     |                              |                            |                              |                       | -                      | -                          |                           |                           |
| Revaluation                                                                          |     |                     |                        |                     |                              |                            |                              |                       | -                      | -                          |                           |                           |
| Total Reserves                                                                       | 2   | -                   | -                      | -                   | -                            | -                          | -                            | -                     | -                      | -                          | -                         | -                         |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                                                 | 2   | 4,046,204           | -                      | -                   | -                            | -                          | -                            | -                     | -                      | 4,046,204                  | 4,240,574                 | 4,449,542                 |
| Total capital expenditure includes expenditure on nationally significant priorities: |     |                     |                        |                     |                              |                            |                              |                       |                        |                            |                           |                           |
| Provision of basic services                                                          |     |                     |                        |                     |                              |                            |                              |                       | -                      | -                          |                           |                           |
| 2010 World Cup                                                                       |     |                     |                        |                     |                              |                            |                              |                       | -                      | -                          |                           |                           |

## References

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect

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

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

## DC21 Ugu - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - February 2018

| 2014/15 Supporting Table 2: Indicators to Budgeted performance indicators and performance February 2018 |                                                                                               |                 |                 |                 |                     |                |                 |                        |                        |
|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|---------------------|----------------|-----------------|------------------------|------------------------|
| Description of financial indicator                                                                      | Basis of calculation                                                                          | 2014/15         | 2015/16         | 2016/17         | Budget Year 2017/18 |                |                 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
|                                                                                                         |                                                                                               | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget     | Prior Adjusted | Adjusted Budget | Adjusted Budget        | Adjusted Budget        |
| <b><u>Borrowing Management</u></b>                                                                      |                                                                                               |                 |                 |                 |                     |                |                 |                        |                        |
| Credit Rating                                                                                           | Short term/long term rating                                                                   |                 |                 |                 |                     |                |                 |                        |                        |
| Capital Charges to Operating Expenditure                                                                | Interest & Principal Paid /Operating Expenditure                                              |                 |                 |                 | 3.3%                | 0.0%           | 4.5%            | 3.3%                   | 3.3%                   |
| 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%                   |
| <b><u>Safety of Capital</u></b>                                                                         |                                                                                               |                 |                 |                 |                     |                |                 |                        |                        |
| Gearing                                                                                                 | Long Term Borrowing/ Funds & Reserves                                                         |                 |                 |                 | 0.0%                | 0.0%           | 0.0%            | 0.0%                   | 0.0%                   |
| <b><u>Liquidity</u></b>                                                                                 |                                                                                               |                 |                 |                 |                     |                |                 |                        |                        |
| Current Ratio                                                                                           | Current assets/current liabilities                                                            |                 |                 |                 | 128.9%              | 0.0%           | 128.9%          | 117.2%                 | 107.6%                 |
| Current Ratio adjusted for aged debtors                                                                 | Current assets/current liabilities less debtors > 90 days/current liabilities                 |                 |                 |                 | 128.9%              | 0.0%           | 0.0%            | 0.0%                   | 0.0%                   |
| Liquidity Ratio                                                                                         | Monetary Assets/Current Liabilities                                                           |                 |                 |                 | 0.6                 | 0.0            | 0.6             | 0.5                    | 0.4                    |
| <b><u>Revenue Management</u></b>                                                                        |                                                                                               |                 |                 |                 |                     |                |                 |                        |                        |
| 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                                                   |                 |                 |                 | 17.7%               | 0.0%           | 19.8%           | 17.7%                  | 17.6%                  |
| Longstanding Debtors Recovered                                                                          | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old                                     |                 |                 |                 | 0.0%                | 0.0%           | 0.0%            | 0.0%                   | 0.0%                   |
| <b><u>Creditors Management</u></b>                                                                      |                                                                                               |                 |                 |                 |                     |                |                 |                        |                        |
| Creditors System Efficiency                                                                             | % of Creditors Paid Within Terms (within MFMA s 65(e))                                        |                 |                 |                 |                     |                |                 |                        |                        |
| Creditors to Cash and Investments                                                                       |                                                                                               |                 |                 |                 | 123.7%              | 0.0%           | 143.4%          | 148.3%                 | 182.6%                 |
| <b><u>Other Indicators</u></b>                                                                          |                                                                                               |                 |                 |                 |                     |                |                 |                        |                        |
| Electricity Distribution Losses (2)                                                                     | Total Volume Losses (kW)                                                                      |                 |                 |                 |                     |                |                 |                        |                        |
|                                                                                                         | Total Cost of Losses (Rand '000)                                                              |                 |                 |                 |                     |                |                 |                        |                        |
|                                                                                                         | % Volume (units purchased and generated less units sold)/units purchased and generated        |                 |                 |                 |                     |                |                 |                        |                        |
| Water Distribution Losses (2)                                                                           | Total Volume Losses (kℓ)                                                                      |                 |                 |                 |                     |                |                 |                        |                        |
|                                                                                                         | Total Cost of Losses (Rand '000)                                                              |                 |                 |                 |                     |                |                 |                        |                        |
|                                                                                                         | % Volume (units purchased and generated less units sold)/units purchased and generated        |                 |                 |                 |                     |                |                 |                        |                        |
| Employee costs                                                                                          | Employee costs/(Total Revenue - capital revenue)                                              |                 |                 |                 | 38.4%               | 0.0%           | 38.7%           | 38.3%                  | 38.1%                  |
| Remuneration                                                                                            | Total remuneration/(Total Revenue - capital revenue)                                          |                 |                 |                 |                     |                |                 |                        |                        |
| Repairs & Maintenance                                                                                   | R&M/(Total Revenue excluding capital revenue)                                                 |                 |                 |                 | 7.3%                | 0.0%           | 8.6%            | 7.3%                   | 7.3%                   |
| Finance charges & Depreciation                                                                          | FC&D/(Total Revenue - capital revenue)                                                        |                 |                 |                 | 14.3%               | 0.0%           | 17.2%           | 14.3%                  | 14.2%                  |
| <b><u>IDP regulation financial viability indicators</u></b>                                             |                                                                                               |                 |                 |                 |                     |                |                 |                        |                        |
| i. Debt coverage                                                                                        | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) |                 |                 |                 | 1458.5%             | 0.0%           | 1157.9%         | 1458.5%                | 1531.5%                |
| ii. O/S Service Debtors to Revenue                                                                      | Total outstanding service debtors/annual revenue received for services                        |                 |                 |                 | 15.2%               | 0.0%           | 16.9%           | 15.1%                  | 15.0%                  |
| 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 SB6 Adjustments Budget - funding measurement - February 2018

| Description                                                   | Ref | MFMA section | 2014/15         | 2015/16         | 2016/17         | Medium Term Revenue and Expenditure Framework |                |                 |                        |                        |
|---------------------------------------------------------------|-----|--------------|-----------------|-----------------|-----------------|-----------------------------------------------|----------------|-----------------|------------------------|------------------------|
|                                                               |     |              | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget                               | Prior Adjusted | Adjusted Budget | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousands                                                   |     |              |                 |                 |                 |                                               |                |                 |                        |                        |
| Funding measures                                              |     |              |                 |                 |                 |                                               |                |                 |                        |                        |
| Cash/cash equivalents at the year end - R'000                 | 1   | 18(1)b       |                 |                 |                 | 167,648                                       | —              | 144,620         | 146,815                | 125,179                |
| Cash + investments at the yr end less applications - R'000    | 2   | 18(1)b       |                 |                 |                 | 78,332                                        | —              | 79,349          | 48,392                 | 21,835                 |
| Cash year end/monthly employee/supplier payments              | 3   | 18(1)b       |                 |                 |                 | —                                             | —              | —               | —                      | —                      |
| Surplus/(Deficit) excluding depreciation offsets: R'000       | 4   | 18(1)        |                 |                 |                 | 278,363                                       | —              | 208,507         | 337,188                | 377,890                |
| Service charge rev % change - macro CPI-X target exclusive    | 5   | 18(1)a,(2)   |                 |                 |                 | 0.0%                                          | 0.0%           | 0.0%            | 20.8%                  | -1.0%                  |
| Cash receipts % of Ratepayer & Other revenue                  | 6   | 18(1)a,(2)   | 0.0%            | 0.0%            | 0.0%            | 70.3%                                         | 0.0%           | 70.9%           | 70.3%                  | 70.3%                  |
| Debt impairment expense as a % of total billable revenue      | 7   | 18(1)a,(2)   |                 |                 |                 | 3.7%                                          | 0.0%           | 0.8%            | 0.7%                   | 0.7%                   |
| Capital payments % of capital expenditure                     | 8   | 18(1)c,19    |                 |                 |                 | 100.0%                                        | 0.0%           | 0.0%            | 0.0%                   | 0.0%                   |
| Borrowing receipts % of capital expenditure (excl. transfers) | 9   | 18(1)c       |                 |                 |                 | 0.0%                                          | 0.0%           | 0.0%            | 0.0%                   | 0.0%                   |
| Grants % of Govt. legislated/gazetted allocations             | 10  | 18(1)a       |                 |                 |                 | 0.0%                                          | 0.0%           | 0.0%            | 0.0%                   | 0.0%                   |
| Current consumer debtors % change - incr(decr)                | 11  | 18(1)a       |                 |                 |                 |                                               |                |                 | 5.0%                   | 5.0%                   |
| Long term receivables % change - incr(decr)                   | 12  | 18(1)a       |                 |                 |                 |                                               |                |                 | 5.0%                   | 5.0%                   |
| R&M % of Property Plant & Equipment                           | 13  | 20(1)(vi)    |                 |                 |                 | 1.6%                                          | 0.0%           | 1.7%            | 1.6%                   | 1.6%                   |
| Asset renewal % of capital budget                             | 14  | 20(1)(vi)    |                 |                 |                 | 77.0%                                         | 0.0%           | 81.3%           | 92.1%                  | 87.2%                  |

**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 arrears 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 arrears 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)

| Description of economic indicator                   | Ref.  | Basis of calculation | 2001 Census | 2007 Survey | 2011 Census | 2014/15 |         |         | 2016/17 |         |                    | Budget Year<br>2017/18 |  | 2017/18 Medium |
|-----------------------------------------------------|-------|----------------------|-------------|-------------|-------------|---------|---------|---------|---------|---------|--------------------|------------------------|--|----------------|
|                                                     |       |                      |             |             |             | Outcome | Outcome | Outcome | Outcome | Outcome | Original<br>Budget | Outcome                |  |                |
|                                                     |       |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| <b>Demographics</b>                                 |       |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| Population                                          |       |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| Females aged 5 - 14                                 |       |                      |             |             |             | 709,918 | 745,414 | 782,665 | 821,818 | 862,909 |                    |                        |  |                |
| Males aged 5 - 14                                   |       |                      |             |             |             | 132,683 | 139,317 | 146,283 | 153,597 | 161,277 |                    |                        |  |                |
| Females aged 15 - 34                                |       |                      |             |             |             | 120,647 | 126,679 | 133,013 | 138,664 | 145,647 |                    |                        |  |                |
| Males aged 15 - 34                                  |       |                      |             |             |             | 215,796 | 226,586 | 237,915 | 249,811 | 262,301 |                    |                        |  |                |
| Unemployment                                        |       |                      |             |             |             | 195,245 | 205,007 | 215,258 | 226,020 | 237,322 |                    |                        |  |                |
|                                                     |       |                      |             |             |             | 190,258 | 199,771 | 209,759 | 220,247 | 231,260 |                    |                        |  |                |
| <b>Monthly Household Income (no. of households)</b> | 1, 12 |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| None                                                |       |                      |             |             |             | 41,247  | 41,247  | 43,309  | 45,475  | 47,749  |                    |                        |  |                |
| R1 - R1 600                                         |       |                      |             |             |             | 18,448  | 18,448  | 19,371  | 20,340  | 21,367  |                    |                        |  |                |
| R1 601 - R3 200                                     |       |                      |             |             |             | 38,547  | 38,547  | 40,474  | 42,498  | 44,623  |                    |                        |  |                |
| R3 201 - R6 400                                     |       |                      |             |             |             | 21,780  | 21,780  | 22,848  | 23,990  | 25,190  |                    |                        |  |                |
| R6 401 - R12 800                                    |       |                      |             |             |             | 10,995  | 10,995  | 11,545  | 12,122  | 12,728  |                    |                        |  |                |
| R12 801 - R25 600                                   |       |                      |             |             |             | 4,958   | 4,958   | 5,206   | 5,466   | 5,740   |                    |                        |  |                |
| R25 601 - R51 200                                   |       |                      |             |             |             | 1,811   | 1,811   | 1,902   | 1,967   | 2,096   |                    |                        |  |                |
| R52 201 - R102 400                                  |       |                      |             |             |             | 532     | 532     | 559     | 587     | 616     |                    |                        |  |                |
| R102 401 - R204 800                                 |       |                      |             |             |             | 156     | 156     | 164     | 172     | 181     |                    |                        |  |                |
| R204 801 - R409 600                                 |       |                      |             |             |             | 74      | 74      | 78      | 82      | 86      |                    |                        |  |                |
| R409 601 - R819 200                                 |       |                      |             |             |             | 186     | 186     | 195     | 205     | 215     |                    |                        |  |                |
| > R819 200                                          |       |                      |             |             |             | 55      | 55      | 58      | 61      | 64      |                    |                        |  |                |
| <b>Poverty profiles (no. of households)</b>         | 13    |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| < R2 060 per household per month                    | 2     |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| Insert description                                  |       |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| <b>Household demographics (000)</b>                 |       |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| Number of people in municipal area                  |       |                      |             |             |             | 710     | 710     | 745     | 783     | 822     |                    |                        |  |                |
| Number of poor people in municipal area             |       |                      |             |             |             | 168     | 168     | 176     | 185     | 195     |                    |                        |  |                |
| Number of households in municipal area              |       |                      |             |             |             | 152     | 152     | 159     | 167     | 176     |                    |                        |  |                |
| Number of poor households in municipal area         |       |                      |             |             |             | 114     | 114     | 119     | 125     | 131     |                    |                        |  |                |
| Definition of poor household (R per month)          |       |                      |             |             |             | 2,020   | 2,020   | 2,121   | 2,227   | 2       |                    |                        |  |                |
| <b>Housing statistics</b>                           | 3     |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| Formal                                              |       |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| Informal                                            |       |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| Total number of households                          |       |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| Dwellings provided by municipality                  |       |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| Dwellings provided by province/s                    |       |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| Dwellings provided by private sector                |       |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| Total new housing dwellings                         |       |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| <b>Economic</b>                                     | 6     |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| Inflation/inflation outlook (CPIX)                  |       |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| Interest rate - borrowing                           |       |                      |             |             |             | 5.8%    | 5.6%    | 5.2%    | 5.2%    | 5.5%    |                    |                        |  |                |
| Interest rate - investment                          |       |                      |             |             |             | 10.1%   | 10.0%   | 10.5%   | 10.5%   | 11.0%   |                    |                        |  |                |
| Interest rate - investment                          |       |                      |             |             |             | 7.3%    | 7.7%    | 7.7%    | 7.7%    | 8.1%    |                    |                        |  |                |
| Remuneration increases                              |       |                      |             |             |             | 6.5%    | 6.8%    | 6.8%    | 6.8%    | 7.1%    |                    |                        |  |                |
| Consumption growth (electricity)                    |       |                      |             |             |             |         |         |         |         | 0.0%    |                    |                        |  |                |
| Consumption growth (water)                          |       |                      |             |             |             | 3.0%    | 3.8%    | 3.8%    | 3.8%    | 4.0%    |                    |                        |  |                |
| <b>Collection rates</b>                             | 7     |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| Property tax/service charges                        |       |                      |             |             |             |         |         |         |         |         |                    |                        |  |                |
| Rental of facilities & equipment                    |       |                      |             |             |             | 80.2%   | 80.5%   | 87.0%   | 70.0%   | 73.5%   |                    |                        |  |                |
| Interest - external investments                     |       |                      |             |             |             | 100.0%  | 100.0%  | 100.0%  | 100.0%  | 105.0%  |                    |                        |  |                |
| Interest - debtors                                  |       |                      |             |             |             | 100.0%  | 100.0%  | 100.0%  | 100.0%  | 105.0%  |                    |                        |  |                |

**Total municipal services**

**Household service targets (000)**

|                                                 |  |
|-------------------------------------------------|--|
| Piped water inside dwelling                     |  |
| Piped water inside yard (but not in dwelling)   |  |
| Using public tap (at least min.service level)   |  |
| Other water supply (at least min.service level) |  |





[illegible]

## References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations

## DC21 Ugu - Supporting Table SB6 Adjustments Budget - funding measurement - February 2018

| Description                                                   | Ref | MFMA section | 2014/15         | 2015/16         | 2016/17         | Medium Term Revenue and Expenditure Framework |                |                 |                        |                        |
|---------------------------------------------------------------|-----|--------------|-----------------|-----------------|-----------------|-----------------------------------------------|----------------|-----------------|------------------------|------------------------|
|                                                               |     |              | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget                               | Prior Adjusted | Adjusted Budget | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| R thousands                                                   |     |              |                 |                 |                 |                                               |                |                 |                        |                        |
| Funding measures                                              |     |              |                 |                 |                 |                                               |                |                 |                        |                        |
| Cash/cash equivalents at the year end - R'000                 | 1   | 18(1)b       |                 |                 |                 | 167,648                                       | —              | 144,620         | 146,815                | 125,179                |
| Cash + investments at the yr end less applications - R'000    | 2   | 18(1)b       |                 |                 |                 | 78,332                                        | —              | 79,349          | 48,392                 | 21,835                 |
| Cash year end/monthly employee/supplier payments              | 3   | 18(1)b       |                 |                 |                 | —                                             | —              | —               | —                      | —                      |
| Surplus/(Deficit) excluding depreciation offsets: R'000       | 4   | 18(1)        |                 |                 |                 | 278,363                                       | —              | 208,507         | 337,188                | 377,890                |
| Service charge rev % change - macro CPIX target exclusive     | 5   | 18(1)a,(2)   |                 |                 |                 | 0.0%                                          | 0.0%           | 0.0%            | 20.8%                  | -1.0%                  |
| Cash receipts % of Ratepayer & Other revenue                  | 6   | 18(1)a,(2)   | 0.0%            | 0.0%            | 0.0%            | 70.3%                                         | 0.0%           | 70.9%           | 70.3%                  | 70.3%                  |
| Debt impairment expense as a % of total billable revenue      | 7   | 18(1)a,(2)   |                 |                 |                 | 0.7%                                          | 0.0%           | 0.8%            | 0.7%                   | 0.7%                   |
| Capital payments % of capital expenditure                     | 8   | 18(1)c,19    |                 |                 |                 | 100.0%                                        | 0.0%           | 0.0%            | 0.0%                   | 0.0%                   |
| Borrowing receipts % of capital expenditure (excl. transfers) | 9   | 18(1)c       |                 |                 |                 | 0.0%                                          | 0.0%           | 0.0%            | 0.0%                   | 0.0%                   |
| Grants % of Govt. legislated/gazetted allocations             | 10  | 18(1)a       |                 |                 |                 | 0.0%                                          | 0.0%           | 0.0%            | 0.0%                   | 0.0%                   |
| Current consumer debtors % change - incr(decr)                | 11  | 18(1)a       |                 |                 |                 |                                               |                |                 | 5.0%                   | 5.0%                   |
| Long term receivables % change - incr(decr)                   | 12  | 18(1)a       |                 |                 |                 |                                               |                |                 | 5.0%                   | 5.0%                   |
| R&M % of Property Plant & Equipment                           | 13  | 20(1)(vi)    |                 |                 |                 | 1.6%                                          | 0.0%           | 1.7%            | 1.6%                   | 1.6%                   |
| Asset renewal % of capital budget                             | 14  | 20(1)(vi)    |                 |                 |                 | 77.0%                                         | 0.0%           | 81.3%           | 92.1%                  | 87.2%                  |

**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
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12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

## DC21 Ugu - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - February 2018

| Description                                         | Ref  | Budget Year 2017/18 |                   |                       |                       |                   |                   |                    | Budget Year<br>+1 2018/19 | Budget Year<br>+2 2019/20 |
|-----------------------------------------------------|------|---------------------|-------------------|-----------------------|-----------------------|-------------------|-------------------|--------------------|---------------------------|---------------------------|
|                                                     |      | Original<br>Budget  | Prior<br>Adjusted | Multi-year<br>capital | Nat. or Prov.<br>Govt | Other<br>Adjusts. | Total<br>Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                                         |      | A                   | 7<br>A1           | 8<br>B                | 9<br>C                | 10<br>D           | 11<br>E           | 12<br>F            |                           |                           |
| <b>RECEIPTS:</b>                                    | 1, 2 |                     |                   |                       |                       |                   |                   |                    |                           |                           |
| <u>Operating Transfers and Grants</u>               |      |                     |                   |                       |                       |                   |                   |                    |                           |                           |
| National Government:                                |      | 418,085             | -                 | -                     | -                     | -                 | -                 | 418,085            | 441,502                   | 468,382                   |
| Local Government Equitable Share                    |      | 342,776             |                   |                       |                       |                   | -                 | 342,776            | 361,451                   | 381,540                   |
| RSC Levy Replacement                                | 3    | 68,900              |                   |                       |                       |                   | -                 | 68,900             | 75,204                    | 81,836                    |
| Finance Management                                  |      | 1,795               |                   |                       |                       |                   | -                 | 1,795              | 2,050                     | 2,050                     |
| EPWP Incentive                                      |      | 1,956               |                   |                       |                       |                   | -                 | 1,956              |                           |                           |
| Rural Roads Asset Management Systems Grant          |      | 2,656               |                   |                       |                       |                   | -                 | 2,656              | 2,797                     | 2,956                     |
| Other transfers and grants [insert description]     |      |                     |                   |                       |                       |                   | -                 | -                  |                           |                           |
| Provincial Government:                              |      | 400                 | -                 | -                     | -                     | -                 | -                 | 400                | -                         | -                         |
| Spatial Development Framework Support               |      | 400                 |                   |                       |                       |                   | -                 | 400                |                           |                           |
| Other transfers and grants [insert description]     | 4    |                     |                   |                       |                       |                   | -                 | -                  |                           |                           |
|                                                     |      |                     |                   |                       |                       |                   | -                 | -                  |                           |                           |
|                                                     |      |                     |                   |                       |                       |                   | -                 | -                  |                           |                           |
| Other transfers and grants [insert description]     | 5    |                     |                   |                       |                       |                   | -                 | -                  |                           |                           |
| District Municipality:                              |      | 10,589              | -                 | -                     | -                     | -                 | -                 | 10,589             | 11,118                    | 11,674                    |
| Grants from LM's to Entities                        |      | 7,422               |                   |                       |                       |                   | -                 | 7,422              | 7,793                     | 8,183                     |
| South Coast Bike Festival: EDTEA/RNM                |      | 3,167               |                   |                       |                       |                   | -                 | 3,167              | 3,325                     | 3,491                     |
| Other grant providers:<br>[insert description]      |      | -                   | -                 | -                     | -                     | -                 | -                 | -                  | -                         | -                         |
|                                                     |      |                     |                   |                       |                       |                   | -                 | -                  |                           |                           |
| <b>Total Operating Transfers and Grants</b>         | 6    | 429,074             | -                 | -                     | -                     | -                 | -                 | 429,074            | 452,620                   | 480,056                   |
| <u>Capital Transfers and Grants</u>                 |      |                     |                   |                       |                       |                   |                   |                    |                           |                           |
| National Government:                                |      | 295,851             | -                 | -                     | -                     | -                 | -                 | 295,851            | 335,386                   | 371,118                   |
| Municipal Infrastructure Grant (MIG)                |      | 245,479             |                   |                       |                       |                   | -                 | 245,479            | 260,386                   | 276,118                   |
| Water Services Infrastructure Grant                 |      | 50,372              |                   |                       |                       |                   | -                 | 50,372             | 75,000                    | 95,000                    |
| Other capital transfers [insert description]        |      |                     |                   |                       |                       |                   | -                 | -                  |                           |                           |
| Provincial Government:                              |      | -                   | -                 | -                     | -                     | -                 | -                 | -                  | -                         | -                         |
| Other capital transfers/grants [insert description] |      |                     |                   |                       |                       |                   | -                 | -                  |                           |                           |
| District Municipality:                              |      | -                   | -                 | -                     | -                     | -                 | -                 | -                  | -                         | -                         |
| [insert description]                                |      |                     |                   |                       |                       |                   | -                 | -                  |                           |                           |
| Other grant providers:                              |      | -                   | -                 | -                     | -                     | -                 | -                 | -                  | -                         | -                         |
| Grants from LM's to En                              |      |                     |                   |                       |                       |                   | -                 | -                  |                           |                           |
| <b>Total Capital Transfers and Grants</b>           | 6    | 295,851             | -                 | -                     | -                     | -                 | -                 | 295,851            | 335,386                   | 371,118                   |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>     |      | 724,925             | -                 | -                     | -                     | -                 | -                 | 724,925            | 788,006                   | 851,174                   |

## References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved
- $E = B + C + D$
- Adjusted Budget  $F = (A \text{ or } A1/2 \text{ etc}) + E$

## DC21 Ugu - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - February 2018

| Description                                                 | Ref      | Budget Year 2017/18 |                     |                            |                            |                     |                     |                         | Budget Year<br>+1 2018/19 | Budget Year<br>+2 2019/20 |
|-------------------------------------------------------------|----------|---------------------|---------------------|----------------------------|----------------------------|---------------------|---------------------|-------------------------|---------------------------|---------------------------|
|                                                             |          | Original<br>Budget  | Prior Adjusted<br>2 | Multi-year<br>capital<br>3 | Nat. or Prov.<br>Govt<br>4 | Other Adjusts.<br>5 | Total Adjusts.<br>6 | Adjusted<br>Budget<br>7 | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                                                 |          | A                   | A1                  | B                          | C                          | D                   | E                   | F                       |                           |                           |
| <b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>          | <b>1</b> |                     |                     |                            |                            |                     |                     |                         |                           |                           |
| <u>Operating expenditure of Transfers and Grants</u>        |          |                     |                     |                            |                            |                     |                     |                         |                           |                           |
| National Government:                                        |          | 435,085             | -                   | -                          | -                          | -                   | -                   | 435,085                 | 459,352                   | 487,125                   |
| Local Government Equitable Share                            |          | 342,776             |                     |                            |                            |                     | -                   | 342,776                 | 361,451                   | 381,540                   |
| RSC Levy Replacement                                        |          | 68,900              |                     |                            |                            |                     | -                   | 68,900                  | 75,204                    | 81,836                    |
| Finance Management                                          |          | 1,795               |                     |                            |                            |                     | -                   | 1,795                   | 2,050                     | 2,050                     |
| EPWP Incentive                                              |          | 1,956               |                     |                            |                            |                     | -                   | 1,956                   |                           |                           |
| Rural Roads Asset Management Systems Grant                  |          | 2,658               |                     |                            |                            |                     | -                   | 2,658                   | 2,797                     | 2,956                     |
|                                                             |          | 17,000              |                     |                            |                            |                     | -                   | 17,000                  | 17,850                    | 18,743                    |
| Other transfers and grants [insert description]             |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| Provincial Government:                                      |          | 400                 | -                   | -                          | -                          | -                   | -                   | 400                     | -                         | -                         |
| Spatial Development Framework Support                       |          | 400                 |                     |                            |                            |                     | -                   | 400                     |                           |                           |
|                                                             |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
|                                                             |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| Other transfers and grants [insert description]             |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| District Municipality:                                      |          | 10,323              | -                   | -                          | -                          | -                   | -                   | 10,323                  | 10,840                    | 11,382                    |
| Grants from LM's to Entities                                |          | 7,157               |                     |                            |                            |                     | -                   | 7,157                   | 7,515                     | 7,890                     |
| South Coast Bike Festival: EDTEA/RNM                        |          | 3,167               |                     |                            |                            |                     | -                   | 3,167                   | 3,325                     | 3,491                     |
| Other grant providers:                                      |          | -                   | -                   | -                          | -                          | -                   | -                   | -                       | -                         | -                         |
| [insert description]                                        |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
|                                                             |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| <b>Total operating expenditure of Transfers and Grants:</b> |          | <b>445,808</b>      | <b>-</b>            | <b>-</b>                   | <b>-</b>                   | <b>-</b>            | <b>-</b>            | <b>445,808</b>          | <b>470,192</b>            | <b>498,506</b>            |
| <u>Capital expenditure of Transfers and Grants</u>          |          |                     |                     |                            |                            |                     |                     |                         |                           |                           |
| National Government:                                        |          | 278,851             | -                   | -                          | -                          | -                   | -                   | 278,851                 | 317,536                   | 352,376                   |
| Municipal Infrastructure Grant (MIG)                        |          | 228,479             |                     |                            |                            |                     | -                   | 228,479                 | 242,536                   | 257,376                   |
| Water Services Infrastructure Grant                         |          | 50,372              |                     |                            |                            |                     | -                   | 50,372                  | 75,000                    | 95,000                    |
|                                                             |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
|                                                             |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| Other capital transfers [insert description]                |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| Provincial Government:                                      |          | -                   | -                   | -                          | -                          | -                   | -                   | -                       | -                         | -                         |
| Other capital transfers/grants [insert description]         |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
|                                                             |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| District Municipality:                                      |          | -                   | -                   | -                          | -                          | -                   | -                   | -                       | -                         | -                         |
| [insert description]                                        |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
|                                                             |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| Other grant providers:                                      |          | 265                 | -                   | -                          | -                          | -                   | -                   | 265                     | 279                       | 293                       |
| Grants from LM's to En                                      |          | 265                 |                     |                            |                            |                     | -                   | 265                     | 279                       | 293                       |
|                                                             |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| <b>Total capital expenditure of Transfers and Grants</b>    |          | <b>279,116</b>      | <b>-</b>            | <b>-</b>                   | <b>-</b>                   | <b>-</b>            | <b>-</b>            | <b>279,116</b>          | <b>317,815</b>            | <b>352,668</b>            |
| <b>Total capital expenditure of Transfers and Grants</b>    |          | <b>724,925</b>      | <b>-</b>            | <b>-</b>                   | <b>-</b>                   | <b>-</b>            | <b>-</b>            | <b>724,925</b>          | <b>788,006</b>            | <b>851,174</b>            |

## 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 26(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

## DC21 Ugu - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - February 2018

| Description                                             | Ref      | Budget Year 2017/18 |                     |                            |                            |                     |                     |                         | Budget Year +1<br>2018/19 | Budget Year<br>+2 2019/20 |
|---------------------------------------------------------|----------|---------------------|---------------------|----------------------------|----------------------------|---------------------|---------------------|-------------------------|---------------------------|---------------------------|
|                                                         |          | Original<br>Budget  | Prior Adjusted<br>2 | Multi-year<br>capital<br>3 | Nat. or Prov.<br>Govt<br>4 | Other Adjusts.<br>5 | Total Adjusts.<br>6 | Adjusted<br>Budget<br>7 | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                                             |          | A                   | A1                  | B                          | C                          | D                   | E                   | F                       |                           |                           |
| <b>Operating transfers and grants:</b>                  |          |                     |                     |                            |                            |                     |                     |                         |                           |                           |
| <b>National Government:</b>                             |          |                     |                     |                            |                            |                     |                     |                         |                           |                           |
| Balance unspent at beginning of the year                |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| Current year receipts                                   |          | 435,085             |                     |                            |                            |                     | -                   | 435,085                 | 459,352                   | 487,125                   |
| Conditions met - transferred to revenue                 |          | 435,085             | -                   | -                          | -                          | -                   | -                   | 435,085                 | 459,352                   | 487,125                   |
| Conditions still to be met - transferred to liabilities |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| <b>Provincial Government:</b>                           |          |                     |                     |                            |                            |                     |                     |                         |                           |                           |
| Balance unspent at beginning of the year                |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| Current year receipts                                   |          | 400                 |                     |                            |                            |                     | -                   | 400                     | 500                       | 600                       |
| Conditions met - transferred to revenue                 |          | 400                 | -                   | -                          | -                          | -                   | -                   | 400                     | 500                       | 600                       |
| Conditions still to be met - transferred to liabilities |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| <b>District Municipality:</b>                           |          |                     |                     |                            |                            |                     |                     |                         |                           |                           |
| Balance unspent at beginning of the year                |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| Current year receipts                                   |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| Conditions met - transferred to revenue                 |          | -                   | -                   | -                          | -                          | -                   | -                   | -                       | -                         | -                         |
| Conditions still to be met - transferred to liabilities |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| <b>Other grant providers:</b>                           |          |                     |                     |                            |                            |                     |                     |                         |                           |                           |
| Balance unspent at beginning of the year                |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| Current year receipts                                   |          | 10,323              |                     |                            |                            |                     | -                   | 10,323                  | 10,840                    | 11,382                    |
| Conditions met - transferred to revenue                 |          | 10,323              | -                   | -                          | -                          | -                   | -                   | 10,323                  | 10,840                    | 11,382                    |
| Conditions still to be met - transferred to liabilities |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| <b>Total operating transfers and grants revenue</b>     |          | <b>445,808</b>      | -                   | -                          | -                          | -                   | -                   | <b>445,808</b>          | <b>470,692</b>            | <b>499,106</b>            |
| <b>Total operating transfers and grants - CTBM</b>      | <b>2</b> | -                   | -                   | -                          | -                          | -                   | -                   | -                       | -                         | -                         |
| <b>Capital transfers and grants:</b>                    |          |                     |                     |                            |                            |                     |                     |                         |                           |                           |
| <b>National Government:</b>                             |          |                     |                     |                            |                            |                     |                     |                         |                           |                           |
| Balance unspent at beginning of the year                |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| Current year receipts                                   |          | 278,851             |                     |                            |                            |                     | -                   | 278,851                 | 317,536                   | 352,376                   |
| Conditions met - transferred to revenue                 |          | 278,851             | -                   | -                          | -                          | -                   | -                   | 278,851                 | 317,536                   | 352,376                   |
| Conditions still to be met - transferred to liabilities |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| <b>Provincial Government:</b>                           |          |                     |                     |                            |                            |                     |                     |                         |                           |                           |
| Balance unspent at beginning of the year                |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| Current year receipts                                   |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| Conditions met - transferred to revenue                 |          | -                   | -                   | -                          | -                          | -                   | -                   | -                       | -                         | -                         |
| Conditions still to be met - transferred to liabilities |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| <b>District Municipality:</b>                           |          |                     |                     |                            |                            |                     |                     |                         |                           |                           |
| Balance unspent at beginning of the year                |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| Current year receipts                                   |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| Conditions met - transferred to revenue                 |          | -                   | -                   | -                          | -                          | -                   | -                   | -                       | -                         | -                         |
| Conditions still to be met - transferred to liabilities |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| <b>Other grant providers:</b>                           |          |                     |                     |                            |                            |                     |                     |                         |                           |                           |
| Balance unspent at beginning of the year                |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| Current year receipts                                   |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| Conditions met - transferred to revenue                 |          | -                   | -                   | -                          | -                          | -                   | -                   | -                       | -                         | -                         |
| Conditions still to be met - transferred to liabilities |          |                     |                     |                            |                            |                     | -                   | -                       |                           |                           |
| <b>Total capital transfers and grants revenue</b>       |          | <b>278,851</b>      | -                   | -                          | -                          | -                   | -                   | <b>278,851</b>          | <b>317,536</b>            | <b>352,376</b>            |
| <b>Total capital transfers and grants - CTBM</b>        |          | -                   | -                   | -                          | -                          | -                   | -                   | -                       | -                         | -                         |
| <b>TOTAL TRANSFERS AND GRANTS REVENUE</b>               |          | <b>724,659</b>      | -                   | -                          | -                          | -                   | -                   | <b>724,659</b>          | <b>788,228</b>            | <b>851,482</b>            |
| <b>TOTAL TRANSFERS AND GRANTS - CTBM</b>                |          | -                   | -                   | -                          | -                          | -                   | -                   | -                       | -                         | -                         |

## References

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

2. CTBM = conditions to be met

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

4. Increases of funds approved under section 31 MFMA

5. Adjustments to funding allocations from National or Provincial Government

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

6. E = B + C + D

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

## DC21 Ugu - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - February 2018

| Description                                                 | Ref | Budget Year 2017/18 |                |              |                       |                     |                       |                |                |                    | Budget Year<br>+1 2018/19 | Budget Year<br>+2 2019/20 |
|-------------------------------------------------------------|-----|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
|                                                             |     | Original<br>Budget  | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavold. | Nat. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
|                                                             |     | A                   | 6<br>A1        | 7<br>B       | 8<br>C                | 9<br>D              | 10<br>E               | 11<br>F        | 12<br>G        | 13<br>H            |                           |                           |
| <b>R thousands</b>                                          |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| <u>Cash transfers to other municipalities</u>               |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| [insert description]                                        | 1   |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
| [insert description]                                        |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
| [insert description]                                        |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
| <b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>                 |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                         | -                         |
| <u>Cash transfers to Entities/Other External Mechanisms</u> |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| South Coast Development Agency                              | 2   | 5,788               |                |              |                       |                     |                       |                | -              | 5,788              | 8,078                     | 6,361                     |
| Tourism Development                                         |     | 5,682               |                |              |                       |                     |                       |                | -              | 5,682              | 5,966                     | 6,264                     |
| Tourism Marketing                                           |     | 6,840               |                |              |                       |                     |                       |                | -              | 6,840              | 7,182                     | 7,541                     |
| <b>TOTAL ALLOCATIONS TO ENTITIES/EMs'</b>                   |     | 18,310              | -              | -            | -                     | -                   | -                     | -              | -              | 18,310             | 19,226                    | 20,187                    |
| <u>Cash transfers to other Organs of State</u>              |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| [insert description]                                        | 3   |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
| [insert description]                                        |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
| [insert description]                                        |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
| <b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>          |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                         | -                         |
| <u>Cash transfers to other Organisations</u>                |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| [insert description]                                        | 4   |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
| [insert description]                                        |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
| [insert description]                                        |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
| <b>TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:</b>         |     | -                   | -              | -            | -                     | -                   | -                     | -              | -              | -                  | -                         | -                         |
| <b>TOTAL CASH TRANSFERS</b>                                 | 5   | 18,310              | -              | -            | -                     | -                   | -                     | -              | -              | 18,310             | 19,226                    | 20,187                    |

|                                                                 |   |        |   |   |   |   |   |   |   |        |        |        |
|-----------------------------------------------------------------|---|--------|---|---|---|---|---|---|---|--------|--------|--------|
| <u>Non-cash transfers to other municipalities</u>               | 1 |        |   |   |   |   |   |   |   | -      | -      |        |
| [insert description]                                            |   |        |   |   |   |   |   |   |   | -      | -      |        |
| [insert description]                                            |   |        |   |   |   |   |   |   |   | -      | -      |        |
| [insert description]                                            |   |        |   |   |   |   |   |   |   | -      | -      |        |
| <b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>                     |   | -      | - | - | - | - | - | - | - | -      | -      | -      |
| <u>Non-cash transfers to Entities/Other External Mechanisms</u> | 2 |        |   |   |   |   |   |   |   | -      | -      |        |
| [insert description]                                            |   |        |   |   |   |   |   |   |   | -      | -      |        |
| [insert description]                                            |   |        |   |   |   |   |   |   |   | -      | -      |        |
| [insert description]                                            |   |        |   |   |   |   |   |   |   | -      | -      |        |
| <b>TOTAL ALLOCATIONS TO ENTITIES/EMs'</b>                       |   | -      | - | - | - | - | - | - | - | -      | -      | -      |
| <u>Non-cash transfers to other Organs of State</u>              | 3 |        |   |   |   |   |   |   |   | -      | -      |        |
| [insert description]                                            |   |        |   |   |   |   |   |   |   | -      | -      |        |
| [insert description]                                            |   |        |   |   |   |   |   |   |   | -      | -      |        |
| [insert description]                                            |   |        |   |   |   |   |   |   |   | -      | -      |        |
| <b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>              |   | -      | - | - | - | - | - | - | - | -      | -      | -      |
| <u>Non-cash transfers to other Organisations</u>                | 4 |        |   |   |   |   |   |   |   | -      | -      |        |
| [insert description]                                            |   |        |   |   |   |   |   |   |   | -      | -      |        |
| [insert description]                                            |   |        |   |   |   |   |   |   |   | -      | -      |        |
| [insert description]                                            |   |        |   |   |   |   |   |   |   | -      | -      |        |
| <b>TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:</b>         |   | -      | - | - | - | - | - | - | - | -      | -      | -      |
| <b>TOTAL NON-CASH TRANSFERS</b>                                 | 5 | -      | - | - | - | - | - | - | - | -      | -      | -      |
| <b>TOTAL TRANSFERS</b>                                          |   | 18,310 | - | - | - | - | - | - | - | 18,310 | 19,226 | 20,187 |

## References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State; e.g. Eskom
4. Insert description of each 'other' organisation
5. All descriptions should separate allocations for 'capital purposes' and 'operating purposes'
6. Only complete if a previous adjusted budget has been approved in
7. Additional cash-backed accumulated funds/unspent funds (section
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA

## 10. Adjustments to funding allocations from National or Provincial Government

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

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

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

DC21 Ugu - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - February 2018

| Summary of remuneration                                  | Ref | Budget Year 2017/18 |                |              |                    |                  |                    |                 |                 |                 |               |
|----------------------------------------------------------|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|-----------------|-----------------|-----------------|---------------|
|                                                          |     | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts.  | Total Adjusts.  | Adjusted Budget | % change      |
|                                                          |     | A                   | A1             | B            | C                  | D                | E                  | F               | G               | H               |               |
| <b>R thousands</b>                                       |     |                     |                |              |                    |                  |                    |                 |                 |                 |               |
| <b>Councillors (Political Office Bearers plus Other)</b> |     |                     |                |              |                    |                  |                    |                 |                 |                 |               |
| Basic Salaries and Wages                                 |     | 4,648               |                |              |                    |                  |                    | (142)           | (142)           | 4,506           | -3.1%         |
| Pension and UIF Contributions                            |     | 238                 |                |              |                    |                  |                    | (110)           | (110)           | 128             | -46.1%        |
| Medical Aid Contributions                                |     | 203                 |                |              |                    |                  |                    | (90)            | (90)            | 109             | -46.1%        |
| Motor Vehicle Allowance                                  |     | 4,296               |                |              |                    |                  |                    | (1,982)         | (1,982)         | 2,296           | -46.1%        |
| Cellphone Allowance                                      |     | 367                 |                |              |                    |                  |                    | (169)           | (169)           | 198             |               |
| Housing Allowances                                       |     | 2,053               |                |              |                    |                  |                    | (945)           | (945)           | 1,107           |               |
| Other benefits and allowances                            |     | 46                  |                |              |                    |                  |                    | (21)            | (21)            | 25              |               |
| <b>Sub Total - Councillors</b>                           |     | <b>11,812</b>       |                |              |                    |                  |                    | <b>(3,448)</b>  | <b>(3,448)</b>  | <b>8,369</b>    | <b>-29.2%</b> |
| <b>% Increase</b>                                        |     |                     | (8)            |              |                    |                  |                    |                 |                 | (8)             |               |
| <b>Senior Managers of the Municipality</b>               |     |                     |                |              |                    |                  |                    |                 |                 |                 |               |
| Basic Salaries and Wages                                 |     | 3,637               |                |              |                    |                  |                    | (273)           | (273)           | 3,464           | -9.7%         |
| Pension and UIF Contributions                            |     | 274                 |                |              |                    |                  |                    | (27)            | (27)            | 247             | -9.7%         |
| Medical Aid Contributions                                |     | 131                 |                |              |                    |                  |                    | (13)            | (13)            | 118             | -9.7%         |
| Overtime                                                 |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Performance Bonus                                        |     | 684                 |                |              |                    |                  |                    | (95)            | (95)            | 600             |               |
| Motor Vehicle Allowance                                  |     | 1,664               |                |              |                    |                  |                    | (182)           | (182)           | 1,502           | -9.7%         |
| Cellphone Allowance                                      |     | 87                  |                |              |                    |                  |                    | (8)             | (8)             | 79              | -9.7%         |
| Housing Allowances                                       |     | 751                 |                |              |                    |                  |                    | (73)            | (73)            | 678             |               |
| Other benefits and allowances                            |     | 212                 |                |              |                    |                  |                    | (21)            | (21)            | 191             |               |
| Payments in lieu of leave                                |     | 308                 |                |              |                    |                  |                    | (20)            | (20)            | 187             |               |
| Long service awards                                      |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Post-retirement benefit obligations                      |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| <b>Sub Total - Senior Managers of Municipality</b>       | 5   | <b>7,827</b>        |                |              |                    |                  |                    | <b>(761)</b>    | <b>(761)</b>    | <b>7,066</b>    | <b>-9.7%</b>  |
| <b>% Increase</b>                                        |     |                     | (0)            |              |                    |                  |                    |                 |                 | (0)             |               |
| <b>Other Municipal Staff</b>                             |     |                     |                |              |                    |                  |                    |                 |                 |                 |               |
| Basic Salaries and Wages                                 |     | 208,201             |                |              |                    |                  |                    | (20,246)        | (20,246)        | 187,954         | -9.7%         |
| Pension and UIF Contributions                            |     | 35,595              |                |              |                    |                  |                    | (3,461)         | (3,461)         | 32,134          | -9.7%         |
| Medical Aid Contributions                                |     | 21,463              |                |              |                    |                  |                    | (2,087)         | (2,087)         | 19,376          | -9.7%         |
| Overtime                                                 |     | 22,454              |                |              |                    |                  |                    | (2,184)         | (2,184)         | 20,271          | -9.7%         |
| Performance Bonus                                        |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Motor Vehicle Allowance                                  |     | 10,513              |                |              |                    |                  |                    | (1,022)         | (1,022)         | 9,491           | -9.7%         |
| Cellphone Allowance                                      |     | 1,410               |                |              |                    |                  |                    | (137)           | (137)           | 1,272           | -9.7%         |
| Housing Allowances                                       |     | 495                 |                |              |                    |                  |                    | (47)            | (47)            | 438             |               |
| Other benefits and allowances                            |     | 10,945              |                |              |                    |                  |                    | (1,064)         | (1,064)         | 9,881           |               |
| Payments in lieu of leave                                |     | 18,229              |                |              |                    |                  |                    | (1,773)         | (1,773)         | 16,456          | -9.7%         |
| Long service awards                                      |     | 1,498               |                |              |                    |                  |                    | 145             | 145             | 1,633           | 9.7%          |
| Post-retirement benefit obligations                      |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| <b>Sub Total - Other Municipal Staff</b>                 | 5   | <b>330,783</b>      |                |              |                    |                  |                    | <b>(31,878)</b> | <b>(31,878)</b> | <b>298,908</b>  | <b>-9.9%</b>  |
| <b>% Increase</b>                                        |     |                     |                |              |                    |                  |                    |                 |                 |                 |               |
| <b>Total Parent Municipality</b>                         |     | <b>350,422</b>      |                |              |                    |                  |                    | <b>(36,082)</b> | <b>(36,082)</b> | <b>314,340</b>  | <b>-10.3%</b> |
| <b>Board Members of Entities</b>                         |     |                     |                |              |                    |                  |                    |                 |                 |                 |               |
| Basic Salaries and Wages                                 |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Pension and UIF Contributions                            |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Medical Aid Contributions                                |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Overtime                                                 |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Performance Bonus                                        |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Motor Vehicle Allowance                                  |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Cellphone Allowance                                      |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Housing Allowances                                       |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Other benefits and allowances                            |     | 40                  |                |              |                    |                  |                    | (19)            | (19)            | 22              |               |
| Board Fees                                               |     | 1,464               |                |              |                    |                  |                    | (670)           | (670)           | 794             | -46.1%        |
| Payments in lieu of leave                                |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Long service awards                                      |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Post-retirement benefit obligations                      |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| <b>Sub Total - Board Members of Entities</b>             | 5   | <b>1,484</b>        |                |              |                    |                  |                    | <b>(688)</b>    | <b>(688)</b>    | <b>805</b>      | <b>-46.1%</b> |
| <b>% Increase</b>                                        |     |                     |                |              |                    |                  |                    |                 |                 |                 |               |
| <b>Senior Managers of Entities</b>                       |     |                     |                |              |                    |                  |                    |                 |                 |                 |               |
| Basic Salaries and Wages                                 |     | 8,594               |                |              |                    |                  |                    | (870)           | (870)           | 8,224           | -9.7%         |
| Pension and UIF Contributions                            |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Medical Aid Contributions                                |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Overtime                                                 |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Performance Bonus                                        |     | 309                 |                |              |                    |                  |                    | (30)            | (30)            | 278             |               |
| Motor Vehicle Allowance                                  |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Cellphone Allowance                                      |     | 65                  |                |              |                    |                  |                    | (6)             | (6)             | 59              |               |
| Housing Allowances                                       |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Other benefits and allowances                            |     | 42                  |                |              |                    |                  |                    | (4)             | (4)             | 38              |               |
| Payments in lieu of leave                                |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Long service awards                                      |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Post-retirement benefit obligations                      |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| <b>Sub Total - Senior Managers of Entities</b>           | 5   | <b>7,311</b>        |                |              |                    |                  |                    | <b>(711)</b>    | <b>(711)</b>    | <b>6,600</b>    | <b>-9.7%</b>  |
| <b>% Increase</b>                                        |     |                     |                |              |                    |                  |                    |                 |                 |                 |               |
| <b>Other Staff of Entities</b>                           |     |                     |                |              |                    |                  |                    |                 |                 |                 |               |
| Basic Salaries and Wages                                 |     | 3,427               |                |              |                    |                  |                    | (333)           | (333)           | 3,094           | -9.7%         |
| Pension and UIF Contributions                            |     | 194                 |                |              |                    |                  |                    | (19)            | (19)            | 175             | -9.7%         |
| Medical Aid Contributions                                |     | 299                 |                |              |                    |                  |                    | (26)            | (26)            | 269             | -9.7%         |
| Overtime                                                 |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Performance Bonus                                        |     | 24                  |                |              |                    |                  |                    | (2)             | (2)             | 22              |               |
| Motor Vehicle Allowance                                  |     | 23                  |                |              |                    |                  |                    | (2)             | (2)             | 21              | -9.7%         |
| Cellphone Allowance                                      |     | 234                 |                |              |                    |                  |                    | (23)            | (23)            | 212             | -9.7%         |
| Housing Allowances                                       |     | 198                 |                |              |                    |                  |                    | (19)            | (19)            | 179             |               |
| Other benefits and allowances                            |     | 59                  |                |              |                    |                  |                    | (6)             | (6)             | 53              |               |
| Payments in lieu of leave                                |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Long service awards                                      |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| Post-retirement benefit obligations                      |     |                     |                |              |                    |                  |                    | -               | -               |                 |               |
| <b>Sub Total - Other Staff of Entities</b>               | 5   | <b>4,452</b>        |                |              |                    |                  |                    | <b>(433)</b>    | <b>(433)</b>    | <b>4,019</b>    | <b>-9.7%</b>  |
| <b>% Increase</b>                                        |     |                     |                |              |                    |                  |                    |                 |                 |                 |               |
| <b>Total Municipal Entities</b>                          |     | <b>11,257</b>       |                |              |                    |                  |                    | <b>(1,332)</b>  | <b>(1,332)</b>  | <b>11,424</b>   | <b>-13.8%</b> |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>           |     | <b>363,679</b>      |                |              |                    |                  |                    | <b>(37,914)</b> | <b>(37,914)</b> | <b>325,765</b>  | <b>-10.4%</b> |
| <b>% Increase</b>                                        |     |                     |                |              |                    |                  |                    |                 |                 |                 |               |
| <b>TOTAL MANAGERS AND STAFF</b>                          |     | <b>380,373</b>      |                |              |                    |                  |                    | <b>(33,783)</b> | <b>(33,783)</b> | <b>346,590</b>  | <b>-9.8%</b>  |

**Explanations**

1. Includes 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-local apportioning 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

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

6. Additional cash-based accumulated funds/unspent funds (section 18(1)(f) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where unexpended 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)(g)), additional revenue appropriation on existing programmes (section 28(2)(h)), projected savings (section 28(2)(i)), error correction (etc

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

12. Adjusted Budget H = (A or A12 etc) + G

DC21 Ugu - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - February 2018

| Description                                    | Ref | Budget Year 2017/18 |         |         |          |          |          |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                        |                        |  |
|------------------------------------------------|-----|---------------------|---------|---------|----------|----------|----------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------------------|------------------------|------------------------|--|
|                                                |     | July                | August  | Sept.   | October  | November | December | January         | February        | March           | April           | May             | June            | Budget Year 2017/18                           | Budget Year +1 2018/19 | Budget Year +2 2019/20 |  |
|                                                |     | Outcome             | Outcome | Outcome | Outcome  | Outcome  | Outcome  | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |  |
| R thousands                                    |     |                     |         |         |          |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |  |
| Revenue by Vote                                |     |                     |         |         |          |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |  |
| Vote 1 - EXECUTIVE & COUNCIL                   |     |                     | 142     | 56      | 246      | 48       | 316      | 258             | 258             | 258             | 258             | 258             | 258             | 2,356                                         | 500                    | 600                    |  |
| Vote 2 - FINANCE & ADMINISTRATION              |     | 28,911              | 12,819  | 76,071  | 22,190   | 29,426   | 46,971   |                 |                 |                 |                 |                 | (36,537)        | 179,852                                       | 197,439                | 212,096                |  |
| Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT |     |                     | 33,828  | 26,252  |          | 66       | 58,308   |                 |                 |                 |                 |                 | (65,070)        | 53,383                                        | 56,951                 | 59,799                 |  |
| Vote 4 - WATER                                 |     | 12,852              | 43,762  | 16,224  | 36,787   | 13,561   | (40,438) | 117,217         | 117,217         | 117,217         | 117,217         | 117,217         | 64,060          | 732,896                                       | 867,676                | 930,042                |  |
| Vote 5 - WASTE WATER MANAGEMENT                |     |                     |         |         |          |          |          | 20,149          | 20,149          | 20,149          | 20,149          | 20,149          | (702)           | 100,041                                       | 145,628                | 152,909                |  |
| Vote 6 - PUBLIC SAFETY                         |     |                     |         |         |          |          |          | 1,254           | 1,254           | 1,254           | 1,254           | 1,254           | 1,254           | 7,526                                         | 7,902                  | 8,297                  |  |
| Vote 7 - ENVIRONMENTAL PROTECTION              |     |                     |         |         |          |          |          | 18,827          | 18,827          | 18,827          | 18,827          | 18,827          | (75,310)        | 18,827                                        | 19,769                 | 20,757                 |  |
| Vote 8 - OTHER: MARKET                         |     |                     |         |         |          |          |          | 27              | 27              | 27              | 27              | 27              | 27              | 165                                           | 173                    | 182                    |  |
| Vote 9 - SPORTS & RECREATION                   |     |                     |         |         |          |          |          | 40              | 40              | 40              | 40              | 40              | 40              | 241                                           | 253                    | 266                    |  |
| Vote 10 - [NAME OF VOTE 10]                    |     |                     |         |         |          |          |          |                 |                 |                 |                 |                 | -               | -                                             | -                      | -                      |  |
| Vote 11 - [NAME OF VOTE 11]                    |     |                     |         |         |          |          |          |                 |                 |                 |                 |                 | -               | -                                             | -                      | -                      |  |
| Vote 12 - [NAME OF VOTE 12]                    |     |                     |         |         |          |          |          |                 |                 |                 |                 |                 | -               | -                                             | -                      | -                      |  |
| Vote 13 - [NAME OF VOTE 13]                    |     |                     |         |         |          |          |          |                 |                 |                 |                 |                 | -               | -                                             | -                      | -                      |  |
| Vote 14 - [NAME OF VOTE 14]                    |     |                     |         |         |          |          |          |                 |                 |                 |                 |                 | -               | -                                             | -                      | -                      |  |
| Vote 15 - [NAME OF VOTE 15]                    |     |                     |         |         |          |          |          |                 |                 |                 |                 |                 | -               | -                                             | -                      | -                      |  |
| Total Revenue by Vote                          |     | 41,763              | 90,551  | 118,602 | 59,223   | 43,101   | 65,157   | 157,773         | 157,773         | 157,773         | 157,773         | 157,773         | (111,978)       | 1,095,287                                     | 1,296,291              | 1,384,948              |  |
| Expenditure by Vote                            |     |                     |         |         |          |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |  |
| Vote 1 - EXECUTIVE & COUNCIL                   |     | 4,095               | 5,589   | 4,325   | 5,031    | 7,013    | (22,110) | 12,450          | 12,450          | 12,450          | 12,450          | 12,450          | 13,304          | 79,498                                        | 82,577                 | 86,706                 |  |
| Vote 2 - FINANCE & ADMINISTRATION              |     | 29,980              | 24,773  | 79,444  | 19,625   | 21,576   | 50,568   |                 |                 |                 |                 |                 | (42,305)        | 183,660                                       | 180,733                | 189,769                |  |
| Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT |     | 1,760               | 5,619   | 2,327   | 11,477   | 2,882    | 2,537    | 7,794           | 7,794           | 7,794           | 7,794           | 7,794           | 7,794           | 73,364                                        | 77,032                 | 80,884                 |  |
| Vote 4 - WATER                                 |     | 34,201              | 45,858  | 19,663  | 36,787   | 53,774   | 29,502   | 41,546          | 41,546          | 41,546          | 41,546          | 41,546          | 2,508           | 430,024                                       | 492,516                | 517,141                |  |
| Vote 5 - WASTE WATER MANAGEMENT                |     |                     |         |         |          |          |          | 15,226          | 15,226          | 15,226          | 15,226          | 15,226          | 15,226          | 91,356                                        | 95,924                 | 100,720                |  |
| Vote 6 - PUBLIC SAFETY                         |     | 71                  | 71      | 71      | 71       | 71       | 71       | 1,335           | 1,335           | 1,335           | 1,335           | 1,335           | 1,335           | 8,434                                         | 8,856                  | 9,299                  |  |
| Vote 7 - ENVIRONMENTAL PROTECTION              |     |                     |         |         |          |          |          | 3,100           | 3,100           | 3,100           | 3,100           | 3,100           | 3,100           | 18,602                                        | 19,532                 | 20,509                 |  |
| Vote 8 - OTHER: MARKET                         |     | 33                  | 33      | 33      | 33       | 33       | 33       | 242             | 242             | 242             | 242             | 242             | 242             | 1,451                                         | 1,523                  | 1,600                  |  |
| Vote 9 - SPORTS & RECREATION                   |     |                     |         |         |          |          |          | 32              | 32              | 32              | 32              | 32              | 32              | 390                                           | 410                    | 430                    |  |
| Vote 10 - [NAME OF VOTE 10]                    |     |                     |         |         |          |          |          |                 |                 |                 |                 |                 | -               | -                                             | -                      | -                      |  |
| Vote 11 - [NAME OF VOTE 11]                    |     |                     |         |         |          |          |          |                 |                 |                 |                 |                 | -               | -                                             | -                      | -                      |  |
| Vote 12 - [NAME OF VOTE 12]                    |     |                     |         |         |          |          |          |                 |                 |                 |                 |                 | -               | -                                             | -                      | -                      |  |
| Vote 13 - [NAME OF VOTE 13]                    |     |                     |         |         |          |          |          |                 |                 |                 |                 |                 | -               | -                                             | -                      | -                      |  |
| Vote 14 - [NAME OF VOTE 14]                    |     |                     |         |         |          |          |          |                 |                 |                 |                 |                 | -               | -                                             | -                      | -                      |  |
| Vote 15 - [NAME OF VOTE 15]                    |     |                     |         |         |          |          |          |                 |                 |                 |                 |                 | -               | -                                             | -                      | -                      |  |
| Total Expenditure by Vote                      |     | 70,139              | 81,941  | 105,853 | 73,024   | 85,348   | 60,600   | 81,726          | 81,726          | 81,726          | 81,726          | 81,726          | 1,236           | 886,780                                       | 959,103                | 1,007,058              |  |
| Surplus/ (Deficit)                             |     | (28,376)            | 8,610   | 12,739  | (13,800) | (42,247) | 4,557    | 76,048          | 76,048          | 76,048          | 76,048          | 76,048          | (113,214)       | 208,507                                       | 337,188                | 377,890                |  |

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) - February 2018

| Description - Standard classification      | Ref | Budget Year 2017/18 |        |         |          |          |          |         |          |         |         |         |          | Medium Term Revenue and Expenditure Framework |                        |                        |  |
|--------------------------------------------|-----|---------------------|--------|---------|----------|----------|----------|---------|----------|---------|---------|---------|----------|-----------------------------------------------|------------------------|------------------------|--|
|                                            |     |                     |        |         |          |          |          |         |          |         |         |         |          |                                               |                        |                        |  |
|                                            |     | July                | August | Sept.   | October  | November | December | January | February | March   | April   | May     | June     | Budget Year 2017/18                           | Budget Year +1 2018/19 | Budget Year +2 2018/20 |  |
| <b>Revenue - Functional</b>                |     |                     |        |         |          |          |          |         |          |         |         |         |          |                                               |                        |                        |  |
| <i>Governance and administration</i>       |     |                     |        |         |          |          |          |         |          |         |         |         |          |                                               |                        |                        |  |
| Executive and council                      |     | 28,911              | 12,981 | 76,127  | 22,438   | 29,474   | 47,288   | -       | -        | -       | -       | -       | (31,839) | 185,558                                       | 197,939                | 212,886                |  |
| Finance and administration                 |     |                     | 142    | 56      | 246      | 48       | 316      |         |          |         |         |         | (16,730) | (15,922)                                      | 500                    | 600                    |  |
| Internal audit                             |     | 28,911              | 12,819 | 76,071  | 22,190   | 29,426   | 46,971   |         |          |         |         |         | (14,909) | 201,480                                       | 197,439                | 212,096                |  |
| <i>Community and public safety</i>         |     |                     |        |         |          |          |          |         |          |         |         |         |          |                                               |                        |                        |  |
| Community and social services              |     | -                   | -      | -       | -        | -        | -        | 1,295   | 1,295    | 1,295   | 1,295   | 1,295   | 1,295    | 7,787                                         | 8,156                  | 8,853                  |  |
| Public safety                              |     |                     |        |         |          |          |          | 40      | 40       | 40      | 40      | 40      | 40       | 241                                           | 253                    | 266                    |  |
| Housing                                    |     |                     |        |         |          |          |          | 1,254   | 1,254    | 1,254   | 1,254   | 1,254   | 1,254    | 7,526                                         | 7,902                  | 8,297                  |  |
| Health                                     |     |                     |        |         |          |          |          |         |          |         |         |         |          | -                                             | -                      | -                      |  |
| <i>Economic and environmental services</i> |     |                     |        |         |          |          |          |         |          |         |         |         |          |                                               |                        |                        |  |
| Planning and development                   |     | -                   | 33,828 | 26,252  | -        | 66       | 58,308   | 3,138   | 3,138    | 3,138   | 3,138   | 3,138   | (82,887) | 71,256                                        | 76,720                 | 80,556                 |  |
| Road transport                             |     |                     | 33,828 | 26,252  |          | 66       | 59,308   |         |          |         |         |         | (86,025) | 52,428                                        | 55,951                 | 59,789                 |  |
| <i>Trading services</i>                    |     |                     |        |         |          |          |          |         |          |         |         |         |          |                                               |                        |                        |  |
| Energy sources                             |     | 12,852              | 43,762 | 16,224  | 36,787   | 13,581   | (40,438) | 3,138   | 3,138    | 3,138   | 3,138   | 3,138   | 3,138    | 19,627                                        | 19,769                 | 20,757                 |  |
| Water management                           |     |                     |        |         |          |          |          | 124,632 | 124,632  | 124,632 | 124,632 | 124,632 | 124,632  | 830,544                                       | 985,732                | 1,084,591              |  |
| Waste water management                     |     | 12,852              | 43,762 | 16,224  | 36,787   | 13,581   | (40,438) | 108,206 | 108,206  | 108,206 | 108,206 | 108,206 | 108,206  | 731,982                                       | 850,104                | 911,592                |  |
| Waste management                           |     |                     |        |         |          |          |          | 16,427  | 16,427   | 16,427  | 16,427  | 16,427  | 16,427   | 96,559                                        | 145,628                | 152,909                |  |
| <b>Other</b>                               |     | 41,763              | 90,551 | 116,602 | 59,223   | 43,101   | 65,157   | 129,065 | 129,065  | 129,065 | 129,065 | 129,065 | 129,065  | 185                                           | 173                    | 182                    |  |
| <b>Total Revenue - Functional</b>          |     |                     |        |         |          |          |          |         |          |         |         |         |          | 1,095,287                                     | 1,278,719              | 1,366,495              |  |
| <b>Expenditure - Functional</b>            |     |                     |        |         |          |          |          |         |          |         |         |         |          |                                               |                        |                        |  |
| <i>Governance and administration</i>       |     |                     |        |         |          |          |          |         |          |         |         |         |          |                                               |                        |                        |  |
| Executive and council                      |     | 34,075              | 30,362 | 83,749  | 24,656   | 28,589   | 28,458   | 10,853  | 10,853   | 10,853  | 10,853  | 10,853  | (40,226) | 243,946                                       | 263,310                | 276,475                |  |
| Finance and administration                 |     | 4,095               | 5,589  | 4,325   | 5,031    | 7,013    | (22,110) | 10,853  | 10,853   | 10,853  | 10,853  | 10,853  | 10,853   | 69,080                                        | 82,577                 | 85,706                 |  |
| Internal audit                             |     | 29,080              | 24,773 | 79,444  | 19,625   | 21,576   | 50,568   |         |          |         |         |         | (51,079) | 174,886                                       | 180,733                | 189,769                |  |
| <i>Community and public safety</i>         |     |                     |        |         |          |          |          |         |          |         |         |         |          |                                               |                        |                        |  |
| Community and social services              |     | 103                 | 103    | 103     | 103      | 103      | 103      | 1,368   | 1,368    | 1,368   | 1,368   | 1,368   | 1,368    | 8,824                                         | 9,265                  | 9,729                  |  |
| Public safety                              |     | 33                  | 33     | 33      | 33       | 33       | 33       | 32      | 32       | 32      | 32      | 32      | 32       | 360                                           | 410                    | 430                    |  |
| Housing                                    |     | 71                  | 71     | 71      | 71       | 71       | 71       | 1,335   | 1,335    | 1,335   | 1,335   | 1,335   | 1,335    | 8,434                                         | 8,855                  | 9,299                  |  |
| Health                                     |     |                     |        |         |          |          |          |         |          |         |         |         |          | -                                             | -                      | -                      |  |
| <i>Economic and environmental services</i> |     |                     |        |         |          |          |          |         |          |         |         |         |          |                                               |                        |                        |  |
| Planning and development                   |     | 1,760               | 5,619  | 2,327   | 11,477   | 2,882    | 2,537    | 7,324   | 7,324    | 7,324   | 7,324   | 7,324   | 25,926   | 88,145                                        | 96,565                 | 101,393                |  |
| Road transport                             |     | 1,760               | 5,619  | 2,327   | 11,477   | 2,882    | 2,537    | 7,324   | 7,324    | 7,324   | 7,324   | 7,324   | 7,324    | 70,543                                        | 77,032                 | 80,864                 |  |
| <i>Trading services</i>                    |     |                     |        |         |          |          |          |         |          |         |         |         |          |                                               |                        |                        |  |
| Energy sources                             |     | 34,201              | 45,858 | 19,683  | 36,787   | 53,774   | 28,502   | 39,420  | 39,420   | 39,420  | 39,420  | 39,420  | 18,602   | 18,502                                        | 19,532                 | 20,509                 |  |
| Water management                           |     |                     |        |         |          |          |          |         |          |         |         |         |          | 543,413                                       | 588,440                | 617,852                |  |
| Waste water management                     |     | 34,201              | 45,858 | 19,683  | 36,787   | 53,774   | 28,502   | 39,420  | 39,420   | 39,420  | 39,420  | 39,420  | 39,420   | 458,303                                       | 482,516                | 517,141                |  |
| Waste management                           |     |                     |        |         |          |          |          |         |          |         |         |         |          | 87,110                                        | 85,924                 | 100,720                |  |
| <b>Other</b>                               |     | 70,139              | 81,941 | 105,863 | 73,024   | 85,348   | 80,600   | 58,993  | 58,993   | 58,993  | 58,993  | 58,993  | 115,048  | 866,790                                       | 959,103                | 1,007,058              |  |
| <b>Total Expenditure - Functional</b>      |     |                     |        |         |          |          |          |         |          |         |         |         |          | 208,507                                       | 319,616                | 359,440                |  |
| <b>Surplus / (Deficit) 1.</b>              |     | (28,376)            | 6,610  | 12,739  | (13,800) | (42,247) | 4,557    | 70,101  | 70,101   | 70,101  | 70,101  | 70,101  | (83,482) |                                               |                        |                        |  |

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



DC21 Ugu - Supporting Table SB15 Adjustments Budget - monthly cash flow - February 2018

| Monthly cash flows                                 | Ref | Budget Year 2017/18 |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|----------------------------------------------------|-----|---------------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------------------|------------------------|------------------------|
|                                                    |     | July                | August          | Sept.           | October         | November        | December       | January         | February        | March           | April           | May             | June            | Budget Year 2017/18                           | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
|                                                    |     | Outcome             | Outcome         | Outcome         | Outcome         | Outcome         | Outcome        | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>                                 |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| <b>Cash Receipts By Source</b>                     | 1   |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Property rates                                     |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Service charges - electricity revenue              |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Service charges - water revenue                    |     | 15,338              | 15,338          | 15,338          | 15,338          | 15,338          | 15,338         | 17,538          | 15,338          | 15,338          | 15,338          | 16,105          | 12,271          | 184,060                                       | 193,263                | 202,926                |
| Service charges - sanitation revenue               |     | 5,389               | 5,389           | 5,389           | 5,389           | 5,389           | 5,389          | 6,198           | 5,389           | 5,389           | 5,389           | 5,659           | 4,311           | 64,670                                        | 67,903                 | 71,298                 |
| Service charges - refuse                           |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Service charges - other                            |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Rental of facilities and equipment                 |     | 93                  | 93              | 93              | 93              | 93              | 93             | 93              | 93              | 93              | 93              | 93              | 93              | 1,116                                         | 1,172                  | 1,231                  |
| Interest earned - external investments             |     | 211                 | 211             | 211             | 211             | 211             | 211            | 211             | 211             | 211             | 211             | 211             | 211             | 2,535                                         | 2,562                  | 2,795                  |
| Interest earned - outstanding debtors              |     | 40                  | 40              | 40              | 40              | 40              | 40             | 40              | 40              | 40              | 40              | 40              | 40              | 483                                           | 507                    | 533                    |
| Dividends received                                 |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Fines, penalties and forfeits                      |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Licences and permits                               |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Agency services                                    |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Transfer receipts - operational                    |     | 190,327             | 489             |                 | 13,381          | 880             | 137,225        |                 | 587             | 102,919         |                 |                 |                 | 445,808                                       | 468,099                | 491,504                |
| Other revenue                                      |     | 930                 | 930             | 930             | 930             | 930             | 930            | 930             | 930             | 930             | 930             | 930             | 930             | 11,165                                        | 11,723                 | 12,309                 |
| <b>Cash Receipts by Source</b>                     |     | <b>212,329</b>      | <b>22,491</b>   | <b>22,002</b>   | <b>35,383</b>   | <b>22,882</b>   | <b>159,227</b> | <b>25,112</b>   | <b>22,589</b>   | <b>124,921</b>  | <b>22,002</b>   | <b>23,039</b>   | <b>17,857</b>   | <b>709,838</b>                                | <b>745,330</b>         | <b>782,596</b>         |
| <b>Other Cash Flows by Source</b>                  |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Transfers receipts - capital                       |     | 51,007              | 1,861           |                 | 15,112          |                 | 100,000        | 797             | 10,074          | 100,000         |                 |                 |                 | 278,851                                       | 292,794                | 307,433                |
| Contributions & Contributed assets                 |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Proceeds on disposal of PPE                        |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Short term loans                                   |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Borrowing long term/financing                      |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Increase (decrease) in consumer deposits           |     | 91                  | 91              | 91              | 91              | 91              | 91             | 91              | 91              | 91              | 91              | 91              | 91              | 1,086                                         | 1,141                  | 1,198                  |
| Decrease (Increase) in non-current debtors         |     | (26)                | (26)            | (26)            | (26)            | (26)            | (26)           | (26)            | (26)            | (26)            | (26)            | (26)            | (26)            | (311)                                         | (326)                  | (342)                  |
| Decrease (Increase) other non-current receivables  |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Decrease (Increase) in non-current investments     |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| <b>Total Cash Receipts by Source</b>               |     | <b>263,401</b>      | <b>24,417</b>   | <b>22,067</b>   | <b>50,590</b>   | <b>22,947</b>   | <b>259,292</b> | <b>25,973</b>   | <b>32,728</b>   | <b>224,966</b>  | <b>22,067</b>   | <b>23,103</b>   | <b>17,922</b>   | <b>988,465</b>                                | <b>1,038,938</b>       | <b>1,090,885</b>       |
| <b>Cash Payments by Type</b>                       |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Employee related costs                             |     | 25,400              | 36,902          | 25,400          | 25,400          | 25,400          | 25,400         | 25,400          | 25,400          | 25,400          | 25,400          | 25,400          | 25,400          | 316,301                                       | 332,116                | 348,722                |
| Remuneration of councillors                        |     | 765                 | 765             | 765             | 765             | 765             | 765            | 765             | 765             | 765             | 765             | 765             | 765             | 9,175                                         | 9,633                  | 10,115                 |
| Finance charges                                    |     |                     |                 | 4,904           |                 |                 | 4,904          |                 |                 | 4,904           |                 |                 | 4,904           | 19,615                                        | 20,586                 | 21,625                 |
| Bulk purchases - Electricity                       |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Bulk purchases - Water & Sewer                     |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Other materials                                    |     | 1,379               | 1,379           | 1,379           | 1,379           | 1,379           | 1,379          | 1,379           | 1,379           | 1,379           | 1,379           | 1,379           | 1,379           | 16,551                                        | 17,378                 | 18,247                 |
| Contracted services                                |     | 12,129              | 12,129          | 12,129          | 12,129          | 12,129          | 12,129         | 12,129          | 12,129          | 12,129          | 12,129          | 12,129          | 12,129          | 145,553                                       | 152,890                | 160,472                |
| Transfers and grants - other municipalities        |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Transfers and grants - other                       |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Other expenditure                                  |     | 13,433              | 13,433          | 13,433          | 13,433          | 13,433          | 13,433         | 13,433          | 13,433          | 13,433          | 13,433          | 13,433          | 13,433          | 161,195                                       | 169,255                | 177,718                |
| <b>Cash Payments by Type</b>                       |     | <b>53,106</b>       | <b>67,660</b>   | <b>77,018</b>   | <b>56,158</b>   | <b>53,106</b>   | <b>80,070</b>  | <b>53,106</b>   | <b>56,158</b>   | <b>77,018</b>   | <b>56,158</b>   | <b>53,106</b>   | <b>80,070</b>   | <b>762,733</b>                                | <b>800,868</b>         | <b>840,943</b>         |
| <b>Other Cash Flows/Payments by Type</b>           |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Capital assets                                     |     | 28,600              | 28,600          | 28,600          | 28,600          | 28,600          | 28,600         | 28,600          | 28,600          | 28,600          | 28,600          | 28,600          | 28,600          | 343,195                                       | 317,815                | 352,668                |
| Repayment of borrowing                             |     |                     |                 | 5,179           |                 |                 | 5,179          |                 |                 |                 |                 |                 |                 | 20,714                                        | 21,750                 | 22,837                 |
| Other Cash Flows/Payments                          |     |                     |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| <b>Total Cash Payments by Type</b>                 |     | <b>81,706</b>       | <b>96,259</b>   | <b>110,796</b>  | <b>84,757</b>   | <b>81,706</b>   | <b>113,848</b> | <b>81,706</b>   | <b>84,757</b>   | <b>110,796</b>  | <b>84,757</b>   | <b>81,706</b>   | <b>113,848</b>  | <b>1,126,642</b>                              | <b>1,140,434</b>       | <b>1,216,418</b>       |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>        |     | <b>181,695</b>      | <b>(71,842)</b> | <b>(88,729)</b> | <b>(34,167)</b> | <b>(58,759)</b> | <b>145,444</b> | <b>(55,732)</b> | <b>(52,029)</b> | <b>114,166</b>  | <b>(62,689)</b> | <b>(58,602)</b> | <b>(95,926)</b> | <b>(137,177)</b>                              | <b>(101,496)</b>       | <b>(125,533)</b>       |
| Cash/cash equivalents at the month/year beginning: |     | 281,797             | 463,493         | 391,651         | 302,921         | 268,724         | 209,966        | 355,410         | 299,678         | 247,648         | 361,838         | 298,148         | 240,546         | 281,797                                       | 144,620                | 43,124                 |
| Cash/cash equivalents at the month/year end:       |     | 463,493             | 391,651         | 302,921         | 268,724         | 209,966         | 355,410        | 299,678         | 247,648         | 361,838         | 298,148         | 240,546         | 281,797         | 144,620                                       | 43,124                 | (82,409)               |

DC21 Ugu - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - February 2018

| Description - Municipal Vote                     | Ref | Budget Year 2017/18 |         |         |         |          |          |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|--------------------------------------------------|-----|---------------------|---------|---------|---------|----------|----------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------------------|------------------------|------------------------|
|                                                  |     | July                | August  | Sept.   | October | November | December | January         | February        | March           | April           | May             | June            | Budget Year 2017/18                           | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
|                                                  |     | Outcome             | Outcome | Outcome | Outcome | Outcome  | Outcome  | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>                               |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| <b>Multi-year expenditure appropriation</b>      | 1   |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 1 - EXECUTIVE & COUNCIL                     |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 2 - FINANCE & ADMINISTRATION                |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT   |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 4 - WATER                                   |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 5 - WASTE WATER MANAGEMENT                  |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 6 - PUBLIC SAFETY                           |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 7 - ENVIRONMENTAL PROTECTION                |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 8 - OTHER: MARKET                           |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 9 - SPORTS & RECREATION                     |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 10 - [NAME OF VOTE 10]                      |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 11 - [NAME OF VOTE 11]                      |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 12 - [NAME OF VOTE 12]                      |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 13 - [NAME OF VOTE 13]                      |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 14 - [NAME OF VOTE 14]                      |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 15 - [NAME OF VOTE 15]                      |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| <b>Capital Multi-year expenditure sub-total</b>  | 3   |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| <b>Single-year expenditure appropriation</b>     |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 1 - EXECUTIVE & COUNCIL                     |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 2 - FINANCE & ADMINISTRATION                |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT   |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 4 - WATER                                   |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 5 - WASTE WATER MANAGEMENT                  |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 6 - PUBLIC SAFETY                           |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 7 - ENVIRONMENTAL PROTECTION                |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 8 - OTHER: MARKET                           |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 9 - SPORTS & RECREATION                     |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 10 - [NAME OF VOTE 10]                      |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 11 - [NAME OF VOTE 11]                      |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 12 - [NAME OF VOTE 12]                      |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 13 - [NAME OF VOTE 13]                      |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 14 - [NAME OF VOTE 14]                      |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Vote 15 - [NAME OF VOTE 15]                      |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| <b>Capital single-year expenditure sub-total</b> | 3   |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| <b>Total Capital Expenditure</b>                 | 2   |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
|                                                  |     | 29,973              | 22,061  | 13,241  | 18,265  | 20,371   | 43,125   | 716             | 39,670          | 39,670          | 39,670          | 39,670          | 39,761          | 346,195                                       | 317,815                | 352,668                |
|                                                  |     | 29,973              | 22,061  | 13,241  | 18,265  | 20,371   | 43,125   | 716             | 39,670          | 39,670          | 39,670          | 39,670          | 39,761          | 346,195                                       | 317,815                | 352,668                |

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) - February 2018

| Description                                   | Ref | Budget Year 2017/18 |               |               |               |               |               |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|-----------------------------------------------|-----|---------------------|---------------|---------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------------------|------------------------|------------------------|
|                                               |     | July                | August        | Sept.         | October       | November      | December      | January         | February        | March           | April           | May             | June            | Budget Year 2017/18                           | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
|                                               |     | Outcome             | Outcome       | Outcome       | Outcome       | Outcome       | Outcome       | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>                            |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| <b>Capital Expenditure - Functional</b>       |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| <b>Governance and administration</b>          |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Executive and council                         |     | -                   | -             | 0             | 687           | 229           | 883           | 1               | 10,638          | 10,638          | 10,638          | 10,638          | 10,729          | 55,079                                        | -                      | -                      |
| Finance and administration                    |     |                     |               | 0             | 687           | 229           | 883           | 1               | 10,558          | 10,558          | 10,558          | 10,558          | 10,649          | 54,679                                        | -                      | -                      |
| Internal audit                                |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| <b>Community and public safety</b>            |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Community and social services                 |     | -                   | -             | -             | -             | -             | -             | -               | -               | -               | -               | -               | -               | -                                             | -                      | -                      |
| Sport and recreation                          |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Public safety                                 |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Housing                                       |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Health                                        |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| <b>Economic and environmental services</b>    |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Planning and development                      |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Road transport                                |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Environmental protection                      |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| <b>Trading services</b>                       |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| Energy sources                                |     | 29,973              | 22,061        | 13,241        | 17,578        | 20,142        | 42,242        | 716             | 28,846          | 28,846          | 28,846          | 28,846          | 28,846          | 290,181                                       | 317,536                | 352,376                |
| Water management                              |     | 26,653              | 20,792        | 13,241        | 17,578        | 18,538        | 35,739        | 513             | 21,716          | 21,716          | 21,716          | 21,716          | 21,716          | 241,634                                       | 231,961                | 262,522                |
| Waste water management                        |     | 3,320               | 1,269         |               |               | 1,604         | 6,502         | 203             | 7,129           | 7,129           | 7,129           | 7,129           | 7,129           | 48,547                                        | 85,575                 | 89,854                 |
| Waste management                              |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| <b>Other</b>                                  |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                        |                        |
| <b>Total Capital Expenditure - Functional</b> |     | <b>29,973</b>       | <b>22,061</b> | <b>13,241</b> | <b>18,265</b> | <b>20,371</b> | <b>43,125</b> | <b>716</b>      | <b>39,670</b>   | <b>39,670</b>   | <b>39,670</b>   | <b>39,670</b>   | <b>39,761</b>   | <b>346,195</b>                                | <b>317,815</b>         | <b>352,668</b>         |

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

| Description                                                | Ref | P46 Budget Year 2017/18 |                |                |                    |                  |                    |                |                |                 | Budget Year +1  | Budget Year +2  |
|------------------------------------------------------------|-----|-------------------------|----------------|----------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|-----------------|
|                                                            |     | Original Budget         | Prior Adjusted | Account. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
|                                                            |     | A                       | 7<br>A1        | 8<br>B         | 9<br>C             | 10<br>D          | 11<br>E            | 12<br>F        | 13<br>G        | 14<br>H         |                 |                 |
| R thousands                                                |     |                         |                |                |                    |                  |                    |                |                |                 |                 |                 |
| Capital expenditure on new assets by Asset Class/Sub-class |     |                         |                |                |                    |                  |                    |                |                |                 |                 |                 |
| Infrastructure                                             |     | 30,400                  | -              | -              | -                  | -                | -                  | (19,070)       | (19,070)       | 11,330          | 24,742          | 44,942          |
| 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 Stations                                      |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| HV Transmission Conductors                                 |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| MV Substations                                             |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| MV Switching Stations                                      |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| MV Networks                                                |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| LV Networks                                                |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Capital Spares                                             |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Water Supply Infrastructure                                |     | 10,400                  | -              | -              | -                  | -                | -                  | (5,667)        | (5,667)        | 4,733           | 24,742          | 44,942          |
| Dams and Weirs                                             |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Boreholes                                                  |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Reservoirs                                                 |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Pump Stations                                              |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Water Treatment Works                                      |     | 10,400                  | -              | -              | -                  | -                | -                  | (5,667)        | (5,667)        | 4,733           | 24,742          | 44,942          |
| Bulk Mains                                                 |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Distribution                                               |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Distribution Points                                        |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| PRV Stations                                               |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Capital Spares                                             |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Sanitation Infrastructure                                  |     | 20,000                  | -              | -              | -                  | -                | -                  | (13,403)       | (13,403)       | 6,597           | -               | -               |
| Pump Station                                               |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Retreatment                                                |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Waste Water Treatment Works                                |     | 20,000                  | -              | -              | -                  | -                | -                  | (13,403)       | (13,403)       | 6,597           | -               | -               |
| 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                                               |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Care 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                                                     |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Prisns                                                     |     | -                       | -              | -              | -                  | -                | -                  | -              | -              | -               | -               | -               |
| 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                                                |        |        |   |   |   |   |          |          |        |        |        |        |
| <b>Heritage assets</b>                                        | -      | -      | - | - | - | - | -        | -        | -      | -      | -      | -      |
| Monuments                                                     |        |        |   |   |   |   |          |          |        |        |        |        |
| Historic Buildings                                            |        |        |   |   |   |   |          |          |        |        |        |        |
| Works of Art                                                  |        |        |   |   |   |   |          |          |        |        |        |        |
| Conservation Areas                                            |        |        |   |   |   |   |          |          |        |        |        |        |
| Other Heritage                                                |        |        |   |   |   |   |          |          |        |        |        |        |
| <b>Investment properties</b>                                  | -      | -      | - | - | - | - | -        | -        | -      | -      | -      | -      |
| Revenue Generating                                            |        |        |   |   |   |   |          |          |        |        |        |        |
| Improved Property                                             |        |        |   |   |   |   |          |          |        |        |        |        |
| Unimproved Property                                           |        |        |   |   |   |   |          |          |        |        |        |        |
| Non-revenue Generating                                        | -      | -      | - | - | - | - | -        | -        | -      | -      | -      | -      |
| Improved Property                                             |        |        |   |   |   |   |          |          |        |        |        |        |
| Unimproved Property                                           |        |        |   |   |   |   |          |          |        |        |        |        |
| <b>Other assets</b>                                           | 29,700 | -      | - | - | - | - | 2,400    | 2,400    | 32,100 | -      | -      | -      |
| Operational Buildings                                         | 29,700 | -      | - | - | - | - | 2,400    | 2,400    | 32,100 | -      | -      | -      |
| Municipal Offices                                             | 29,700 |        |   |   |   |   | 2,400    | 2,400    | 32,100 |        |        |        |
| Pay/Enquiry Points                                            |        |        |   |   |   |   |          |          |        |        |        |        |
| Building Plan Offices                                         |        |        |   |   |   |   |          |          |        |        |        |        |
| Workshops                                                     |        |        |   |   |   |   |          |          |        |        |        |        |
| Yards                                                         |        |        |   |   |   |   |          |          |        |        |        |        |
| Stores                                                        |        |        |   |   |   |   |          |          |        |        |        |        |
| Laboratories                                                  |        |        |   |   |   |   |          |          |        |        |        |        |
| Training Centres                                              |        |        |   |   |   |   |          |          |        |        |        |        |
| Manufacturing Plant                                           |        |        |   |   |   |   |          |          |        |        |        |        |
| Depots                                                        |        |        |   |   |   |   |          |          |        |        |        |        |
| Capital Spares                                                |        |        |   |   |   |   |          |          |        |        |        |        |
| Housing                                                       | -      | -      | - | - | - | - | -        | -        | -      | -      | -      | -      |
| Staff Housing                                                 |        |        |   |   |   |   |          |          |        |        |        |        |
| Social Housing                                                |        |        |   |   |   |   |          |          |        |        |        |        |
| Capital Spares                                                |        |        |   |   |   |   |          |          |        |        |        |        |
| <b>Biological or Cultivated Assets</b>                        | -      | -      | - | - | - | - | -        | -        | -      | -      | -      | -      |
| Biological or Cultivated Assets                               |        |        |   |   |   |   |          |          |        |        |        |        |
| <b>Intangible Assets</b>                                      | -      | -      | - | - | - | - | -        | -        | -      | -      | -      | -      |
| Servitudes                                                    |        |        |   |   |   |   |          |          |        |        |        |        |
| Licences and Rights                                           | -      | -      | - | - | - | - | -        | -        | -      | -      | -      | -      |
| Water Rights                                                  |        |        |   |   |   |   |          |          |        |        |        |        |
| Effluent Licenses                                             |        |        |   |   |   |   |          |          |        |        |        |        |
| Solid Waste Licenses                                          |        |        |   |   |   |   |          |          |        |        |        |        |
| Computer Software and Applications                            |        |        |   |   |   |   |          |          |        |        |        |        |
| Land Settlement Software Applications                         |        |        |   |   |   |   |          |          |        |        |        |        |
| Unspecified                                                   |        |        |   |   |   |   |          |          |        |        |        |        |
| <b>Computer Equipment</b>                                     | 6,609  | -      | - | - | - | - | -        | -        | 6,609  | -      | -      | -      |
| Computer Equipment                                            | 6,609  |        |   |   |   |   |          |          | 6,609  |        |        |        |
| <b>Furniture and Office Equipment</b>                         | 1,015  | -      | - | - | - | - | 122      | 122      | 1,138  | 279    | 293    | 293    |
| Furniture and Office Equipment                                | 1,015  |        |   |   |   |   | 122      | 122      | 1,138  | 279    | 293    | 293    |
| <b>Machinery and Equipment</b>                                | -      | -      | - | - | - | - | -        | -        | -      | -      | -      | -      |
| Machinery and Equipment                                       |        |        |   |   |   |   |          |          |        |        |        |        |
| <b>Transport Assets</b>                                       | 15,750 | -      | - | - | - | - | 417      | 417      | 16,167 | -      | -      | -      |
| Transport Assets                                              | 15,750 |        |   |   |   |   | 417      | 417      | 16,167 |        |        |        |
| <b>Libraries</b>                                              | -      | -      | - | - | - | - | -        | -        | -      | -      | -      | -      |
| Libraries                                                     |        |        |   |   |   |   |          |          |        |        |        |        |
| <b>Zoo's, Marine and Non-biological Animals</b>               | -      | -      | - | - | - | - | -        | -        | -      | -      | -      | -      |
| Zoo's, Marine and Non-biological Animals                      |        |        |   |   |   |   |          |          |        |        |        |        |
| <b>Total Capital Expenditure on new assets to be adjusted</b> | 1      | 83,474 | - | - | - | - | (16,130) | (16,130) | 67,344 | 25,021 | 45,235 | 45,235 |

### Community Assets

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## References

1. *Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure*
7. *Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.*
8. *Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where*
9. *Increases of funds approved under section 31 MFMA*
10. *Adjustments approved in accordance with section 29 MFMA*
11. *Adjustments to funding allocations from National or Provincial Government*
12. *Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec*
13.  $G = B + C + D + E + F$
14. *Adjusted Budget H = (A or A1/2 etc) + G*

check balance

**DC21 Ugu - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - February 2018**

[illegible]

|                                                          |        |        |   |   |   |   |       |        |        |        |        |
|----------------------------------------------------------|--------|--------|---|---|---|---|-------|--------|--------|--------|--------|
| Police                                                   |        |        |   |   |   |   |       | -      | -      |        |        |
| Parks                                                    |        |        |   |   |   |   |       | -      | -      |        |        |
| Public Open Space                                        |        |        |   |   |   |   |       | -      | -      |        |        |
| Nature Reserves                                          |        |        |   |   |   |   |       | -      | -      |        |        |
| Public Ablution Facilities                               |        |        |   |   |   |   |       | -      | -      |        |        |
| Markets                                                  |        |        |   |   |   |   |       | -      | -      |        |        |
| Stalls                                                   |        |        |   |   |   |   |       | -      | -      |        |        |
| Abattoirs                                                |        |        |   |   |   |   |       | -      | -      |        |        |
| Airports                                                 |        |        |   |   |   |   |       | -      | -      |        |        |
| Taxi Ranks/Bus Terminals                                 |        |        |   |   |   |   |       | -      | -      |        |        |
| Capital Spares                                           |        |        |   |   |   |   |       | -      | -      |        |        |
| Sport and Recreation Facilities                          | -      | -      | - | - | - | - | -     | -      | -      | -      | -      |
| Indoor Facilities                                        |        |        |   |   |   |   |       | -      | -      |        |        |
| Outdoor Facilities                                       |        |        |   |   |   |   |       | -      | -      |        |        |
| Capital Spares                                           |        |        |   |   |   |   |       | -      | -      |        |        |
| <b>Heritage assets</b>                                   | -      | -      | - | - | - | - | -     | -      | -      | -      | -      |
| Monuments                                                |        |        |   |   |   |   |       | -      | -      |        |        |
| Historic Buildings                                       |        |        |   |   |   |   |       | -      | -      |        |        |
| Works of Art                                             |        |        |   |   |   |   |       | -      | -      |        |        |
| Conservation Areas                                       |        |        |   |   |   |   |       | -      | -      |        |        |
| Other Heritage                                           |        |        |   |   |   |   |       | -      | -      |        |        |
| <b>Investment properties</b>                             | -      | -      | - | - | - | - | -     | -      | -      | -      | -      |
| Revenue Generating                                       | -      | -      | - | - | - | - | -     | -      | -      | -      | -      |
| Improved Property                                        |        |        |   |   |   |   |       | -      | -      |        |        |
| Unimproved Property                                      |        |        |   |   |   |   |       | -      | -      |        |        |
| Non-revenue Generating                                   | -      | -      | - | - | - | - | -     | -      | -      | -      | -      |
| Improved Property                                        |        |        |   |   |   |   |       | -      | -      |        |        |
| Unimproved Property                                      |        |        |   |   |   |   |       | -      | -      |        |        |
| <b>Other assets</b>                                      | 7,629  | -      | - | - | - | - | -     | 7,629  | 8,011  | 8,411  |        |
| Operational Buildings                                    | 7,629  | -      | - | - | - | - | -     | 7,629  | 8,011  | 8,411  |        |
| Municipal Offices                                        | 5,887  |        |   |   |   |   |       | 5,887  | 6,181  | 6,490  |        |
| Pay/Enquiry Points                                       |        |        |   |   |   |   |       | -      | -      | -      |        |
| Building Plan Offices                                    |        |        |   |   |   |   |       | -      | -      | -      |        |
| Workshops                                                | 1,742  |        |   |   |   |   |       | 1,742  | 1,829  | 1,921  |        |
| Yards                                                    |        |        |   |   |   |   |       | -      | -      | -      |        |
| Stores                                                   |        |        |   |   |   |   |       | -      | -      | -      |        |
| Laboratories                                             |        |        |   |   |   |   |       | -      | -      | -      |        |
| Training Centres                                         |        |        |   |   |   |   |       | -      | -      | -      |        |
| Manufacturing Plant                                      |        |        |   |   |   |   |       | -      | -      | -      |        |
| Depots                                                   |        |        |   |   |   |   |       | -      | -      | -      |        |
| Capital Spares                                           |        |        |   |   |   |   |       | -      | -      | -      |        |
| Housing                                                  |        |        |   |   |   |   |       | -      | -      | -      |        |
| Staff Housing                                            |        |        |   |   |   |   |       | -      | -      | -      |        |
| Social Housing                                           |        |        |   |   |   |   |       | -      | -      | -      |        |
| Capital Spares                                           |        |        |   |   |   |   |       | -      | -      | -      |        |
| <b>Biological or Cultivated Assets</b>                   | -      | -      | - | - | - | - | -     | -      | -      | -      | -      |
| Biological or Cultivated Assets                          |        |        |   |   |   |   |       | -      | -      | -      | -      |
| <b>Intangible Assets</b>                                 | 1,098  | -      | - | - | - | - | -     | 1,098  | 1,153  | 1,210  |        |
| Servitudes                                               |        |        |   |   |   |   |       | -      | -      | -      |        |
| Licences and Rights                                      | 1,098  | -      | - | - | - | - | -     | 1,098  | 1,153  | 1,210  |        |
| Water Rights                                             |        |        |   |   |   |   |       | -      | -      | -      |        |
| Effluent Licenses                                        |        |        |   |   |   |   |       | -      | -      | -      |        |
| Solid Waste Licenses                                     |        |        |   |   |   |   |       | -      | -      | -      |        |
| Computer Software and Applications                       | 1,098  |        |   |   |   |   |       | 1,098  | 1,153  | 1,210  |        |
| Local Settlement Software Applications                   |        |        |   |   |   |   |       | -      | -      | -      |        |
| Unspecified                                              |        |        |   |   |   |   |       | -      | -      | -      |        |
| <b>Computer Equipment</b>                                | 203    | -      | - | - | - | - | -     | 203    | 214    | 224    |        |
| Computer Equipment                                       | 203    |        |   |   |   |   |       | -      | 203    | 214    | 224    |
| <b>Furniture and Office Equipment</b>                    | 101    | -      | - | - | - | - | -     | 101    | 106    | 112    |        |
| Furniture and Office Equipment                           | 101    |        |   |   |   |   |       | -      | 101    | 106    | 112    |
| <b>Machinery and Equipment</b>                           | 11,577 | -      | - | - | - | - | -     | 11,577 | 12,156 | 12,763 |        |
| Machinery and Equipment                                  | 11,577 |        |   |   |   |   |       | -      | 11,577 | 12,156 | 12,763 |
| <b>Transport Assets</b>                                  | 15,140 | -      | - | - | - | - | 3,000 | 3,000  | 18,140 | 15,897 | 16,692 |
| Transport Assets                                         | 15,140 |        |   |   |   |   | 3,000 | 3,000  | 18,140 | 15,897 | 16,692 |
| <b>Libraries</b>                                         | -      | -      | - | - | - | - | -     | -      | -      | -      | -      |
| Libraries                                                |        |        |   |   |   |   |       | -      | -      | -      | -      |
| <b>Zoo's, Marine and Non-biological Animals</b>          | -      | -      | - | - | - | - | -     | -      | -      | -      | -      |
| Zoo's, Marine and Non-biological Animals                 |        |        |   |   |   |   |       | -      | -      | -      | -      |
| Total Repairs and Maintenance Expenditure to be adjusted | 1      | 66,839 | - | - | - | - | 3,000 | 3,000  | 68,839 | 70,181 | 73,690 |

## 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)(p) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MFMA)
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts: = "Other" Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(d)); projected savings (section 28(2)(d)); error correction (see 13.  $G = B + C + D + E + F$ )
14. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

check balances

DC21 Ugu - Supporting Table SB18d Adjustments Budget - depreciation by asset class - February 2018

| Description                                  | Ref | Budget Year 2017/18 |                |              |                    |                  |                    |                |                |                 | Budget Year +1  | Budget Year +2  |
|----------------------------------------------|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|-----------------|
|                                              |     | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavold. | 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                               |     | 110,360             | -              | -            | -                  | -                | -                  | -              | -              | 110,360         | 115,878         | 121,672         |
| 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                  |     | 99,200              | -              | -            | -                  | -                | -                  | -              | -              | 99,200          | 104,160         | 109,368         |
| Dams and Weirs                               |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Boreholes                                    |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Reservoirs                                   |     | 59,068              | -              | -            | -                  | -                | -                  | -              | -              | 59,068          | 62,021          | 65,122          |
| Pump Stations                                |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Water Treatment Works                        |     | 21,347              | -              | -            | -                  | -                | -                  | -              | -              | 21,347          | 22,414          | 23,535          |
| Bulk Mains                                   |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Distribution                                 |     | 18,786              | -              | -            | -                  | -                | -                  | -              | -              | 18,786          | 19,725          | 20,711          |
| Distribution Points                          |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| PRV Stations                                 |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Capital Spares                               |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Sanitation Infrastructure                    |     | 11,159              | -              | -            | -                  | -                | -                  | -              | -              | 11,159          | 11,717          | 12,303          |
| Pump Station                                 |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Reticulation                                 |     | 263                 | -              | -            | -                  | -                | -                  | -              | -              | 263             | 276             | 290             |
| Waste Water Treatment Works                  |     | 10,896              | -              | -            | -                  | -                | -                  | -              | -              | 10,896          | 11,441          | 12,013          |
| 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                        |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |

[illegible]

## 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 increases of funds approved under section 31 MFMA)
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 (section 28(2)(f))
13.  $G = B + C + D + E + F$
14. Adjusted Budget H = (A or A1/2 etc) + G

check balance

1. List of projects where approved budget have been achieved
2. *Photo-Library*. *2005*
3. *As per Budget Table A6*
4. *Asset category and sub-category used as in below Asset Budget Table E3B4*
5. *Corral is a record. Provide a major starting point on network for infrastructure*
6. *Planning sub projects approved in terms of sub/VA system 10/10/05 and 10/10/05. Appendix 12*

## DC21 Ugu - Supporting Table SB20 Not required - February 2018

| Description                                    | Ref | Budget Year 2017/18 |                |              |                       |                     |                       |                |                |                    | Budget Year<br>+1 2018/19 | Budget Year<br>+2 2019/20 |
|------------------------------------------------|-----|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
|                                                |     | Original<br>Budget  | Prior Adjusted | Accum. Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                                    |     | A                   | 3<br>A1        | 4<br>B       | 5<br>C                | 6<br>D              | 7<br>E                | 8<br>F         | 9<br>G         | 10<br>H            |                           |                           |
| <b>Revenue By Municipal Entity</b>             |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Ugu South Coast Tourism                        |     | 21,534              |                |              |                       |                     |                       |                | -              | 21,534             | 21,064                    | 22,105                    |
| Ugu Development Agency                         |     | 13,338              |                |              |                       |                     |                       |                | -              | 13,338             | 14,138                    | 14,987                    |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
| <b>Total Operating Revenue</b>                 | 1   | 34,872              | -              | -            | -                     | -                   | -                     | -              | -              | 34,872             | 35,202                    | 37,082                    |
| <b>Expenditure By Municipal Entity</b>         |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Ugu South Coast Tourism                        |     | 21,068              |                |              |                       |                     |                       |                | -              | 21,068             | 20,650                    | 21,683                    |
| Ugu Development Agency                         |     | 13,208              |                |              |                       |                     |                       |                | -              | 13,208             | 14,000                    | 14,840                    |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
| <b>Total Operating Expenditure</b>             | 2   | 34,276              | -              | -            | -                     | -                   | -                     | -              | -              | 34,276             | 34,650                    | 36,523                    |
| <b>Capital Expenditure By Municipal Entity</b> |     |                     |                |              |                       |                     |                       |                |                |                    |                           |                           |
| Ugu South Coast Tourism                        |     | 465                 |                |              |                       |                     |                       |                | -              | 465                | 414                       | 422                       |
| Ugu Development Agency                         |     | 100                 |                |              |                       |                     |                       |                | -              | 100                | 106                       | 112                       |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
|                                                |     |                     |                |              |                       |                     |                       |                | -              | -                  |                           |                           |
| <b>Total Capital Expenditure</b>               | 2   | 565                 | -              | -            | -                     | -                   | -                     | -              | -              | 565                | 520                       | 535                       |

## 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 (I) = (A or A1/2 etc) + H

## OTHER DEPARTMENTS - DRAFT ADJUSTMENTS CAPITAL BUDGET 2017/2018

| Capital Item                                           | Department                    | Original Budget     | SOURCE OF FUNDING |              | Adjustments Budget |
|--------------------------------------------------------|-------------------------------|---------------------|-------------------|--------------|--------------------|
|                                                        |                               |                     | Internal Funds    | Other Grants |                    |
| <b>COMPUTER EQUIPMENT</b>                              |                               |                     |                   |              |                    |
| mSCOA System Implementation (Phase 2)                  | 020-060-000-000-000           | R 3,000,000         | 3,000,000         |              | 3,000,000          |
| Generators x 2 (Connor, Harding)                       | ICT - CS                      | R 1,100,000         | 1,065,000         |              | 1,065,000          |
| Tape Library for Production Environment                | ICT - CS                      | R 350,000           | 350,000           |              | 350,000            |
| Disaster Recovery Storage                              | ICT - CS                      | R 500,000           | 500,000           |              | 500,000            |
| Odometre for noise pollution                           | IED: Environmental Management | R 300,000           | 300,000           |              | 300,000            |
| PM10 monitor                                           | IED: Environmental Management | R 350,000           | 350,000           |              | 350,000            |
| Replacement of assets from insurance pay outs          | 020-060-000-000-000           | R 1,008,975         | 1,008,975         |              | 1,008,975          |
| Voice recorders                                        |                               |                     | 35,000            |              | 35,000             |
|                                                        |                               |                     |                   |              |                    |
| <b>FURNITURE AND EQUIPMENT</b>                         |                               |                     |                   |              |                    |
| Furniture (Beds, cupboards, chairs, equipment) for Dis | DM - CS                       | R 200,000           | 300,000           |              | 300,000            |
| OHS Safety Equipment                                   | HR - CS                       | R 200,000           | 200,000           |              | 200,000            |
| Chairs                                                 | AUX - CS                      | R 200,000           | 200,000           |              | 200,000            |
| Office desks                                           | AUX - CS                      | R 150,000           | 150,000           |              | 150,000            |
| fridge                                                 | BTO                           | R 0                 | 2,500             |              | 2,500              |
|                                                        |                               |                     |                   |              |                    |
| <b>MOTOR VEHICLES</b>                                  |                               |                     |                   |              |                    |
| Vehicle Fleet Replacement                              | FLEET - CS                    | R 10,000,000        | 11,417,383        |              | 11,417,383         |
| 1 TLB's                                                | FLEET - CS                    | R 1,250,000         | 1,250,000         |              | 1,250,000          |
| 2 X WATER TANKER TRUCKS (1 x roll back)                | FLEET - CS                    | R 3,500,000         | 3,500,000         |              | 3,500,000          |
|                                                        |                               |                     |                   |              |                    |
| <b>BUILDINGS AND STRUCTURES</b>                        |                               |                     |                   |              |                    |
| Property Transfers Project                             | 010-010-000-000-000           | R 1,000,000         | 400,000           |              | 400,000            |
| Disaster Management Building                           | DM - CS                       | R 8,000,000         | 8,000,000         |              | 8,000,000          |
| Oslo Beach Phase 3                                     | AUX - CS                      | R 10,000,000        | 5,400,000         |              | 5,400,000          |
| Canteen & Toilet for Connor Street and ground floor    | AUX - CS                      | R 500,000           | 500,000           |              | 500,000            |
| Fleet workshop & garage earthworks                     | AUX - CS                      | R 1,700,000         | 1,000,000         |              | 1,000,000          |
| Improvement various areas (including stores)           | AUX - CS                      | R 8,500,000         | 16,800,000        |              | 16,800,000         |
|                                                        |                               |                     |                   |              |                    |
| <b>Total</b>                                           |                               | <b>R 51,808,975</b> | <b>55,728,858</b> | <b>0</b>     | <b>55,728,858</b>  |

MM'S OFFICE

CORPORATE SERVICES

TREASURY

ENVIRONMENTAL HEALTH

010-010-000-000-000

020-050-000-000-000

020-060-000-000-000

090-180-000-000-000

R 1,000,000

R 46,150,000

R 4,008,975

R 650,000

400,000

50,667,383

4,011,475

650,000

55,728,858

UGU DISTRICT MUNICIPALITY  
WATER - DRAFT ADJUSTMENTS CAPITAL BUDGET 2017/2018

P57

| Capital Item                                                      | Original Budget    | OLD OR<br>NEW<br>PROJECTS | SOURCE OF FUNDING |                   |                    | ADJUSTMENT<br>BUDGET |
|-------------------------------------------------------------------|--------------------|---------------------------|-------------------|-------------------|--------------------|----------------------|
|                                                                   |                    |                           | Internal<br>Funds | Other Grants      | MIG Grant          |                      |
| <b>MOTOR VEHICLES (5)</b>                                         |                    |                           |                   |                   |                    |                      |
| 1x mini excavators with trailers area south                       | 1,000,000          |                           | 0                 |                   |                    | 0                    |
|                                                                   |                    |                           |                   |                   |                    |                      |
| <b>WATER INFRASTRUCTURE</b>                                       |                    |                           |                   |                   |                    |                      |
| M&E Replacement of aged Infrastructure                            | 7,000,000          |                           | 3,333,333         |                   |                    | 3,333,333            |
| Static tanks and stands                                           | 1,000,000          |                           | 500,000           |                   |                    | 500,000              |
| Safety Equipment water plants                                     | 1,500,000          |                           | 0                 |                   |                    | 0                    |
| Equipment for Cleaning of Reservoirs                              | 900,000            |                           | 900,000           |                   |                    | 900,000              |
|                                                                   |                    |                           |                   |                   |                    |                      |
| <b>WATER INFRASTRUCTURE (RBIG)</b>                                |                    |                           |                   |                   |                    |                      |
|                                                                   |                    |                           |                   |                   |                    |                      |
|                                                                   |                    |                           |                   |                   |                    |                      |
| <b>WATER INFRASTRUCTURE (WSIG)</b>                                |                    |                           |                   |                   |                    |                      |
| Gamalakhe                                                         | 5,000,000          | Old                       |                   | 5,000,000         |                    | 5,000,000            |
| Maphumulo C                                                       | 15,000,000         | Old                       |                   | 15,000,000        |                    | 15,000,000           |
|                                                                   |                    |                           |                   |                   |                    |                      |
| NRW                                                               | 30,372,000         | Old                       |                   | 30,372,000        |                    | 30,372,000           |
|                                                                   |                    |                           |                   |                   |                    |                      |
| <b>WATER INFRASTRUCTURE (MIG)</b>                                 |                    |                           |                   |                   |                    |                      |
| Kwaxolo Water Supply: Reticulation                                | R4,000,000         | Old                       |                   |                   | 817,136            | 817,136              |
| KwaXolo bulk water supply project                                 | R3,000,000         | Old                       |                   |                   | 1,500,000          | 1,500,000            |
| Mhlabatshane Regional Water Supply Scheme                         | R10,000,000        | Old                       |                   |                   | 6,556,097          | 6,556,097            |
| Umtamvuna Water Works Raw Water Upgrade                           | R20,000,000        | Old                       |                   |                   | 25,149,476         | 25,149,476           |
| Harding Weza Regional Bulk Water Supply Planning (Dam)            | R35,000,000        | Old                       |                   |                   | 13,184,869         | 13,184,869           |
| Harding Weza Regional Bulk Water Supply Planning (Bulk)           | R7,500,000         | Old                       |                   |                   | 3,240,256          | 3,240,256            |
| Umqimkhulu Bulk Water Augmentation Scheme Stage                   | R10,500,000        | Old                       |                   |                   | 18,604,150         | 18,604,150           |
| Masinerenge Bulk Water and Sanitation Project                     | R5,500,000         | Old                       |                   |                   | 7,476,667          | 7,476,667            |
| Msikaba and Surrounds Water Supply Scheme                         | R5,000,000         | Old                       |                   |                   | 0                  | 0                    |
| Umqinto Slum Clearance: Farm Isonti Low cost Housing Water and Sa | R10,000,000        | Old                       |                   |                   | 3,177,864          | 3,177,864            |
| Water Pipeline Replacements                                       | R33,500,000        | Old                       |                   |                   | 82,705,529         | 82,705,529           |
| Mistake Farm Supply Scheme                                        | R11,479,000        | Old                       |                   |                   | 11,307,519         | 11,307,519           |
| Bulk Water and Sewer Infrastructure for Mazakhele, Harding        | R1,500,000         | Old                       |                   |                   | 0                  | 0                    |
| Vulamehlo Cross-Border Water Scheme                               | R5,000,000         | Old                       |                   |                   | 2,220,281          | 2,220,281            |
| KwaLembe Bulk Water Extension                                     | R2,500,000         | Old                       |                   |                   | 702,307            | 702,307              |
| KwaNyuswa                                                         | R2,500,000         | Old                       |                   |                   | 6,850,000          | 6,850,000            |
| Meter replacement                                                 | R0                 |                           |                   |                   | 702,307            | 702,307              |
| Nyavini water supply scheme                                       | 0                  |                           |                   |                   | 1,484,150          | 1,484,150            |
| Thoyane Water Project Phases 4 & 7                                | 0                  |                           |                   |                   | 850,000            | 850,000              |
| <b>Total</b>                                                      | <b>228,751,000</b> |                           | <b>4,733,333</b>  | <b>50,372,000</b> | <b>186,528,609</b> | <b>241,633,942</b>   |

## SANITATION - DRAFT ADJUSTMENTS CAPITAL BUDGET 2017/2018

| Capital Item                                            | Original Budget | OLD OR NEW PROJECTS | SOURCE OF FUNDING |              |           | ADJUSTMENT BUDGET |
|---------------------------------------------------------|-----------------|---------------------|-------------------|--------------|-----------|-------------------|
|                                                         |                 |                     | Internal Funds    | Other Grants | MIG Grant |                   |
| SANITATION INFRASTRUCTURE                               |                 |                     |                   |              |           |                   |
| M&E Replacement of aged infrastructure                  | R 7,500,000     |                     | 2,000,000         |              |           | 2,000,000         |
| Margate WWTW Air blowers                                | R 1,200,000     |                     |                   |              |           | 0                 |
| Margate WWTW dissolved oxygwn probe                     | R 50,000        |                     | 33,333            |              |           | 33,333            |
| Margate WWTW additional scum drying beds                | R 200,000       |                     | 133,333           |              |           | 133,333           |
| Margate WWTW standby chlorination system                | R 150,000       |                     | 100,000           |              |           | 100,000           |
| Margate WWTW weight balance scale                       | R 15,000        |                     | 10,000            |              |           | 10,000            |
| Margate sewer pump station ventilation systems          | R 200,000       |                     |                   |              |           | 0                 |
| Shelly Beach WWTW Mechanical bar screens                | R 300,000       |                     | 200,000           |              |           | 200,000           |
| Shelly Beach WWTW Phase 1 aerator                       | R 500,000       |                     | 333,333           |              |           | 333,333           |
| Shelly Beach WWTW dissolved oxygen probe                | R 20,000        |                     | 13,333            |              |           | 13,333            |
| Gamalake WWTW storm attenuation pond return pumps       | R 200,000       |                     | 133,333           |              |           | 133,333           |
| Safety Equipment sanitation plants                      | R 500,000       |                     |                   |              |           | 0                 |
| Gamalake WWTW scum board                                | R 500,000       |                     | 333,333           |              |           | 333,333           |
| Gamalake WWTW humus pipeline replacement                | R 200,000       |                     |                   |              |           | 0                 |
| Ramsgate WWTW dissolved oxygen probe                    | R 50,000        |                     | 33,333            |              |           | 33,333            |
| Ramsgate WWTW Axonic zone mixer                         | R 200,000       |                     | 133,333           |              |           | 133,333           |
| Ramsgate WWTW Chlorination system                       | R 300,000       |                     | 200,000           |              |           | 200,000           |
| Palm Beach WWTW replacement of aged handrails           | R 100,000       |                     |                   |              |           | 0                 |
| Palm Beach WWTW dissolved oxygen probes                 | R 50,000        |                     | 33,333            |              |           | 33,333            |
| Red Desert WWTW replacement of aged handrails           | R 20,000        |                     |                   |              |           | 0                 |
| Red Desert WWTW dissolved oxygen probes                 | R 50,000        |                     | 33,333            |              |           | 33,333            |
| Red Desert WWTW Sodium Hypo dosing facility             | R 60,000        |                     | 40,000            |              |           | 40,000            |
| Umbango WWTW ultrasonic flow meter                      | R 200,000       |                     |                   |              |           | 0                 |
| Melville WWTW sodium hypo disinfection system           | R 50,000        |                     | 33,333            |              |           | 33,333            |
| Pennington WWTW mechanical cleaned screens              | R 400,000       |                     | 266,667           |              |           | 266,667           |
| Pennington WWTW Screen wash launder                     | R 20,000        |                     |                   |              |           | 0                 |
| Pennington WWTW dissolved oxygen probes                 | R 20,000        |                     |                   |              |           | 0                 |
| Pennington WWTW sodium hypo dosing unit                 | R 20,000        |                     |                   |              |           | 0                 |
| Scottburgh WWTW PST 1 bridge                            | R 635,000       |                     |                   |              |           | 0                 |
| Scottburgh WWTW penstock gates and sleeves              | R 60,000        |                     |                   |              |           | 0                 |
| Scottburgh WWTW MCC room elevation                      | R 100,000       |                     |                   |              |           | 0                 |
| Scottburgh WWTW extension of bioreactor walls           | R 200,000       |                     |                   |              |           | 0                 |
| Scottburgh WWTW dissolved oxygen probe                  | R 50,000        |                     |                   |              |           | 0                 |
| Umbango WWTW Aerators                                   | R 1,400,000     |                     |                   |              |           | 0                 |
| Scottburgh WWTW clarifier 1 bridge replacement          | R 600,000       |                     |                   |              |           | 0                 |
| Scottburgh WWTW standby pump                            | R 300,000       |                     |                   |              |           | 0                 |
| Scottburgh WWTW flowmeter                               | R 50,000        |                     |                   |              |           | 0                 |
| Scottburgh WWTW automated chlorine dosing system        | R 300,000       |                     |                   |              |           | 0                 |
| Scottburgh WWTW primary digester recirculation pipeline | R 10,000        |                     |                   |              |           | 0                 |
| Scottburgh WWTW digested sludge standby pump            | R 30,000        |                     |                   |              |           | 0                 |
| Umrzinto WWTW dissolved oxygen probe                    | R 50,000        |                     |                   |              |           | 0                 |
| Umrzinto WWTW flow proportion dosing unit               | R 80,000        |                     |                   |              |           | 0                 |
| KwaMbonwa WWTW division box                             | R 10,000        |                     |                   |              |           | 0                 |
| KwaMbonwa WWTW dissolved oxygen probe                   | R 50,000        |                     |                   |              |           | 0                 |

|                                                                           |                   |                  |          |                   |                   |
|---------------------------------------------------------------------------|-------------------|------------------|----------|-------------------|-------------------|
| Umbango WWTW dissolved oxygen probe                                       | R 200,000         | -                |          |                   | 0                 |
| Umbango WWTW Sludge wasting unit                                          | R 800,000         | 533,333          |          |                   | 533,333           |
| Umbango WWTW chlorine dosing system replacement                           | R 600,000         | 400,000          |          |                   | 400,000           |
| Umbango WWTW Choline contact tank                                         | R 1,200,000       | -                |          |                   | 0                 |
| Umbango WWTW Upgrade scum removal system                                  | R 200,000         | -                |          |                   | 0                 |
| Public Ablution Facilities                                                |                   | 1,600,000        |          |                   | 1,600,000         |
| <b>SANITATION INFRASTRUCTURE (MIG)</b>                                    |                   |                  |          |                   |                   |
| Malangenil Low Cost Housing Project                                       |                   |                  |          |                   |                   |
| Sanitation Refurbishment Phase 1 – Port Edward to Park Rynie              | 10,000,000 Old    |                  |          | 13,532,658        | 13,532,658        |
| Umnzinto Waste Water Treatment Works and Outfall Sewers Upgrade and Re    | 10,000,000 Old    |                  |          | 2,605,800         | 2,605,800         |
| Pennington Waterborne Sanitation Project-Provision of Bulk Sewer & Reticu | 10,000,000 Old    |                  |          | 150,000           | 150,000           |
| Margate Sewer Pipeline Replacement                                        | 12,500,000 Old    |                  |          | 12,777,162        | 12,777,162        |
| Masinenge/uVongo Sanitation Project                                       | 8,000,000 Old     |                  |          | 4,975,800         | 4,975,800         |
| Park Rynie Sanitation                                                     | 3,500,000 Old     |                  |          | 662,484           | 662,484           |
| KwaLatshoda                                                               | 2,000,000 Old     |                  |          | 120,000           | 120,000           |
| Harding Sanitation Scheme: Phase 3                                        | 1,500,000 Old     |                  |          | 80,000            | 80,000            |
|                                                                           | 2,500,000 Old     |                  |          | 2,572,494         | 2,572,494         |
|                                                                           | 1,500,000 Old     |                  |          | 4,473,993         | 4,473,993         |
| <b>TOTAL</b>                                                              | <b>81,500,000</b> | <b>6,596,666</b> | <b>0</b> | <b>41,950,391</b> | <b>48,547,057</b> |

67,058,858      50,372,000      228,479,000

|                    |                      |
|--------------------|----------------------|
| UGU BUDGET         | R 362,059,975        |
| TOURISM            | R 165,329            |
| DEVELOPMENT AGENCY | R 100,000            |
|                    | <b>R 362,325,304</b> |

345,909,858  
185,246  
100,000

**R 346,195,104**

**UGU DISTRICT MUNICIPALITY  
MUNICIPAL INFRASTRUCTURE GRANT 2017/2018 ALLOCATION**

| DETAILS                                             | 2015/2016<br>Revised | 2016/2017   | 2017/2018   | % Increase |
|-----------------------------------------------------|----------------------|-------------|-------------|------------|
| National MIG Allocation                             | 249,316,000          | 233,873,000 | 245,479,000 | 4.96%      |
| Vat Recovered MIG                                   |                      |             |             |            |
| Less : Allocated Expenditure                        | 245,189,000          | 249,316,000 | 245,479,000 | -1.54%     |
| <b>Capital – Sanitation</b>                         |                      |             |             |            |
| Infrastructure Projects                             | 46,906,419           | 53,269,420  | 61,500,000  | 15.45%     |
| <b>Capital – Water</b>                              |                      |             |             |            |
| Infrastructure Projects                             | 193,252,618          | 189,800,000 | 166,979,000 | -12.02%    |
|                                                     | 193,252,618          | 189,800,000 | 166,979,000 | -12.02%    |
| <b>Operational – Grants</b>                         | 5,029,963            | 6,246,580   | 17,000,000  | 172.15%    |
| Vulamehlo VIP's                                     |                      |             |             | #DIV/0!    |
| Umkumbe VIP's                                       | 5,029,963            |             |             | #DIV/0!    |
| Ezingoleni VIP's                                    |                      |             |             | #DIV/0!    |
| uMuziwabantu VIP's                                  |                      |             |             | #DIV/0!    |
| Hibiscus Coast VIP's                                |                      | 5,000,000   | 15,000,000  | 200.00%    |
| General Operational Expenditure ( Prog. Mgt Costs ) |                      | 1,246,580   | 2,000,000   | 60.44%     |
| <b>AVAILABLE</b>                                    | 4,127,000            | -15,443,000 | 0           | 0.00%      |