Ugu District Municipality

CONSOLIDATED ADJUSTMENTS BUDGET 2020/2021

TABLE OF CONTENTS

EXECUTIVE SUMMARY REPORT

1. BACKGROUND

The Annual Budget 2020/21 was adopted by Council on the 28th May 2020 in accordance with Chapter 4 of the Municipal Finance Management Act and its regulations. The 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 five 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 2020.

When the annual budget 2020/21 was prepared, the municipality had consulted the Provincial Treasury (PT) in terms of section 23(1)(b) of the Municipal Finance Management Act. During the engagement, the provincial treasury had indicated that the budget of the municipality was not funded. The National Treasury (NT) also sent a formal communication to the municipality, stating that the budget of the municipality was not funded. Furthermore, the NT gave the municipality a directive to revise their budget and submit a funded budget by 30 September 2020.

The municipality followed the directive from NT and prepare a special adjustments budget that was tabled to the council on 30 September 2020. The municipality made all the necessary attempts to cut down the current year's projected expenditure to a minimum that is required to provide the basic services to the community, however the outstanding debt that was carried over from the previous financial year remained a challenge. A budget funding plan was developed explaining how the municipality was going to turn around the negative cash flows of the municipality over a period six years.

The budget funding plan was submitted to the PT for comments. The PT assessed the municipality's budget funding plan and issued their assessment report in which they confirm that they support the plan and advised the municipality to submit their revised budget with the funding plan to the National Treasury.

In January 2021, the municipality had assessed it's performance for the first term of the current financial year and prepared a mid-term performance report that tabled in the council on the 30th January 2021.

2. FACTORS INFLUENCING THE ADJUSTMENTS BUDGET

2.1 The municipality has undertaken the following approached to adjust its budget:

- **Projected Revenues**

Although the mid-term report reflects that the municipality had realised less revenue compared to the budget, however the management is confident that the revenues of the municipality will pick during the second term. The implementation of the Budget Funding and Financial Recovery strategy was delayed by various factors including the second wave of the Covid-19 pandemic that happened during the first term of the current budget year. The municipality however remains positive that the implementation the Financial recovery plans take place in the second terms, hence the Revenue budget have not been adjusted. The following elements of the Financial Turnaround Strategy will be implemented in the second term to improve the revenues and cash collections of the municipality –

- Insourcing the meter reading function to improve billing and revenue management, and
- Outsourcing then collection of the old outstanding debts to the external debt collection specialist.

The municipality has already started charging interest on outstanding debtors in the current financial year according to the revised Credit Control Policy.

- **Employee related cost**

The municipality has exceeded the projected expenditure on Employee Related expenditure during the first term by 13%. Some staff were dismissed after they had been involved in an illegal strike that took place during the 2019/20 financial year. The Water Services department was mostly affected by the staff movement as most of the union members belong to this department. The staff shortages had a negative effect on service delivery which results in the available staff having to work overtime to cover the gabs that were created from the vacant positions. Also, over-expenditure is caused by the overtime worked to deal with the breakages and breakdowns on the ageing infrastructure.

The municipality has increased the budget for overtime in the mid-term adjustments budget in order to avoid the unauthorised expenditure at the end of the financial year.

- **Remuneration of Councillors**

For the past three years, the councillor's allowances have not increased since the municipality has been receiving negative audit opinion. The MEC for Cogta in the province has created a culture that the councillors from the non-performing municipalities do not get their salary increases. On the other had the municipality has been making provision for the councillor's allowance increase in their budget. This has resulted in a big savings of R5.5m being realised in the budget for councillors allowanced during mid-terms and the budget was adjusted downward to align with the actual expenditure. The savings was used to top up the budget for staff salaries that was overspend at mid-term

- **Outstanding Creditors balance from the previous financial year**

The municipality had committed R586 million from the previous financial year. Unfortunately, the municipality does not have much options to deal with this commitment, except to improve cash collections and reduce the current expenditure to a bear minimum that is required to provide the basic services to the community.

- **Debt Impairment**

Debt Impairment is normally calculated at year end for the AFS purposes, therefore the 100% budget savings on this line item at mid-terms is not a true reflection of the actual situation. This budget will definitely be utilised when the year-end adjustments are being processed, hence the budget for this line item was not adjusted at mi-term.

- **Depreciation**

The expenditure on Depreciation and Asset Impairment has exceeded the projection for the first term by 23%. The asset management is one of the outstanding modules in the new financial system, therefore all the calculations, including depreciation and amortisation are manual at this stage. Moreover the budget for this line item was adjusted downward during the special adjustments budget in September in order to deal with the unfunded budget situation that existed, however the Provincial Treasury did not support our actions and advised us correct this error during mid-term, hence we have adjusted the budget for Depreciation upward.

- **Finance Charges**

The municipality had understated the annual budget for the Finance Cost in error and this has been corrected in the mid-term adjustments budget.

- **Bulk Water Purchases**

At mid-term, the municipality has underspent the budget on Bulk Water Purchases by 30%. The reason for the under-expenditure is emanating from various reason including the manual system of creditors accrual. The municipality is plaining to implement an automated system of the creditors accruals to ensure accurate and complete reporting. The budget for Bulk Water Purchases will has not been adjusted during mid-term as there was no proper justification to do so. Nonetheless, the municipality will be expected to provide more water to schools where there is no infrastructure when school term begins In mid-February.

- **Contracted Services**

The municipality has realised a huge savings of 52% on Contracted services during mid-term due to the implementation of the cost saving measures. The savings was used to top-up the budgets on the other line items including Employee Related cost and Depreciation where the budget had been overspent during the first term. Also a huge saving was made on the budget for Repairs and Maintenance of Infrastructure where some units were assessed to be beyond repairs. These savings were transferred to the Capital budget to provide for the replacement units. This decision was prompted by the decision that was taken to cut down the Internally funded capital budget during the Special adjusted budget in September that was against the municipality's Infrastructure maintenance plan.

- **Capital budget**

As mentioned above, the municipality took a decision to cut down its budget for the Internal funded projects during the Special adjustments budget in September 2020. This decision was taken in order to deal with the challenge of an unfunded budget that existed , however it was against the municipality's Infrastructure maintenance plan. The municipality has decided to utilise the huge savings from the Repairs and maintenance budget to top up the budget for the Internally funded project.

2.2 IMPLEMENTATION OF THE 2020/2021 BUDGET

The financial results of all operations for the first term are summarised on the S72 report. In the first term of the financial year, the municipality has raised a total revenue of R203 696 191 from services charges compared to the projected revenue of R283 802 510 for the same period. This constitutes a shortfall of R80 106 319 from the projected revenue. The management remains confident that the municipality will realise its targeted revenue at the end of the year based on the turnaround strategy that is being implemented. It is upon this background that the management decided to not to adjust the projected revenue in the mid-term adjustments budget except to provide for the additional grants income that were rolled over from the previous financial year.

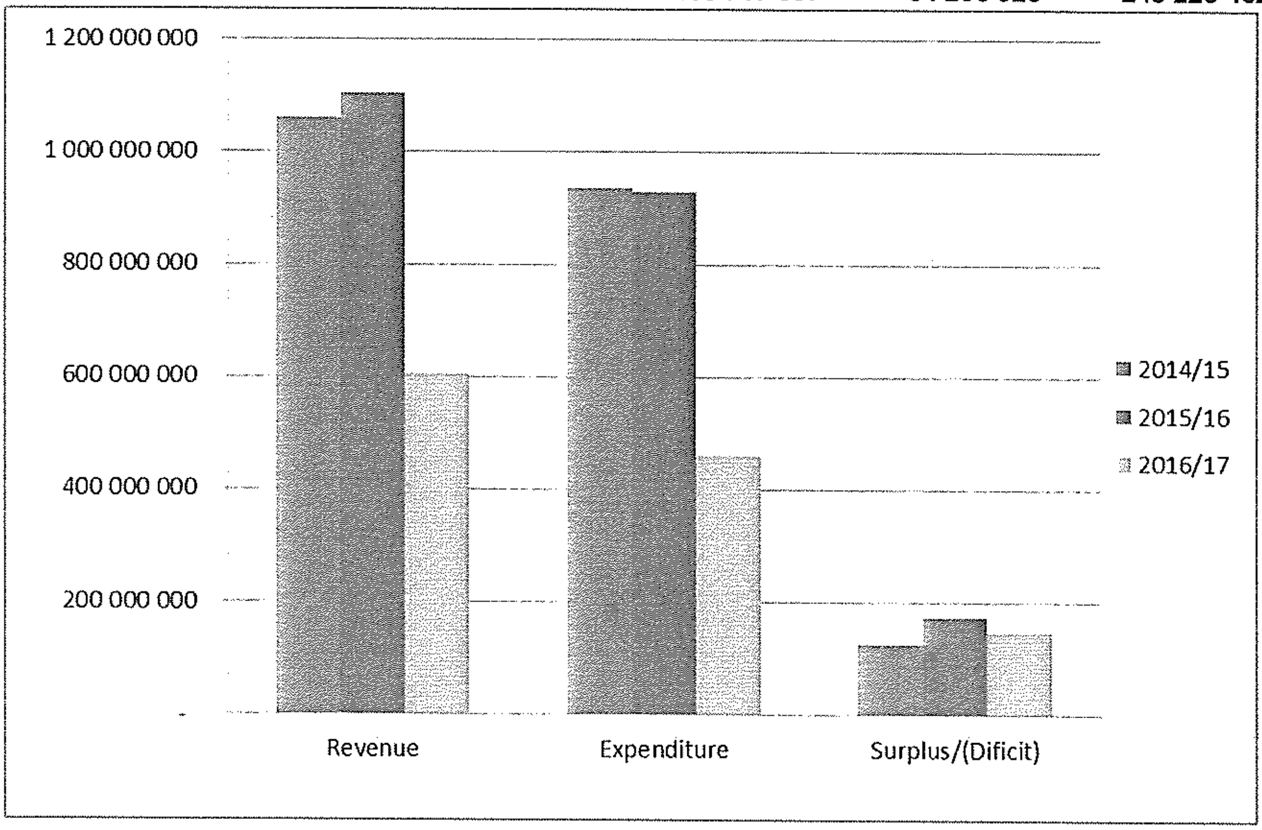
The municipality has exceeded the projected expenditure on the employee related cost in the first quarter of the financial year. This is due to the overtime done to repair breakages of the ageing infrastructure and cover for the vacant positions that were created through dismissals emanating from the illegal strike action that took place in 2019/20. The municipality The municipality had no option but to adjust the budget for the Employee related cost upward in order to avoid the unauthorised expenditure at the end of the year.

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.

2.2 FINANCIAL PERFORMANCE OVERVIEW

REVENUE vs. EXPENDITURE

	2016/17	2017/18	2018/19	2019/20	2020/21
REVENUE	1 056 105 900	1 065 167 742	1 076 871 106	1 209 980 028	719 910 455
EXPENDITURE	972 072 145	1 057 953 458	1 236 589 043	1 244 216 956	476 686 993
SURPLUS / DEFICIT	**84 032 755**	**7 214 284**	**-159 717 937**	**-34 236 928**	**243 223 462**

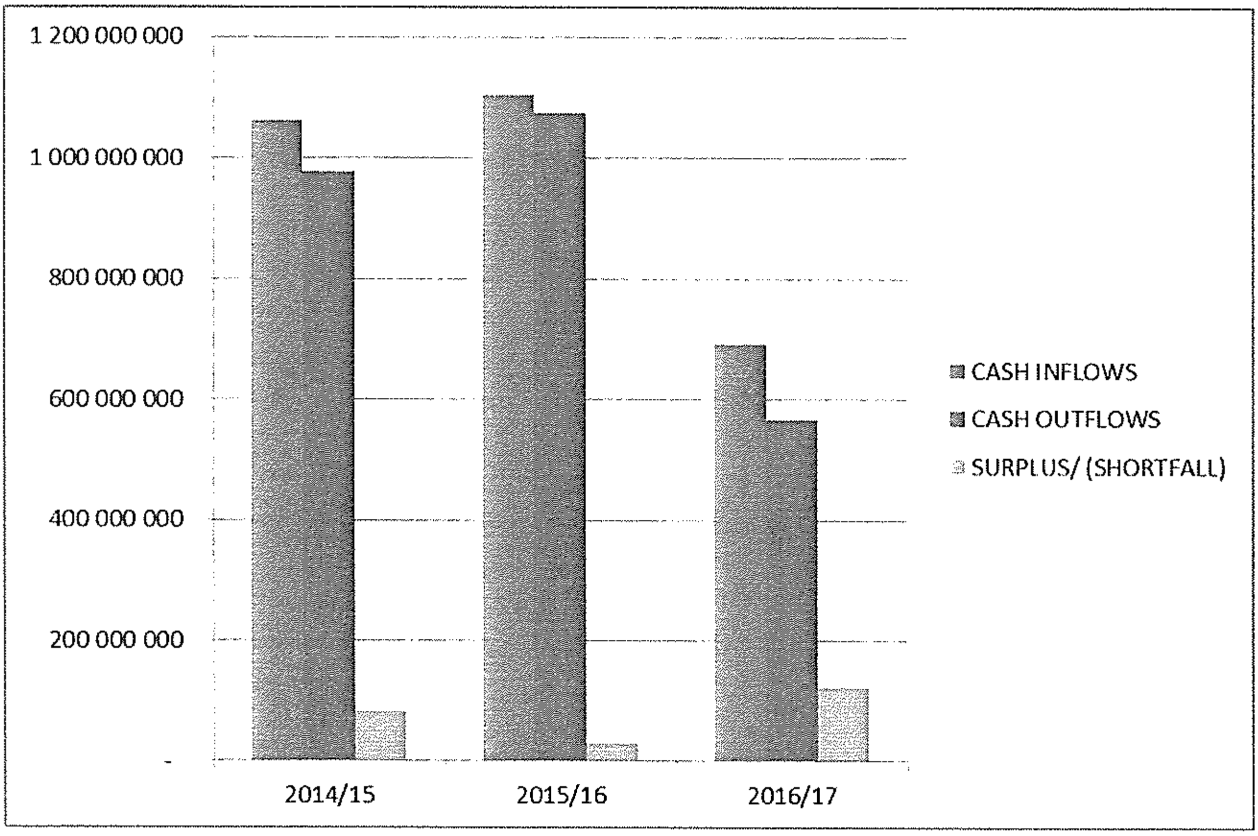


The municipality has incurred an operating deficit over the past 2 years, however for the first term of the current financial year, the municipality has realised an operating surplus. The performance in the first term has been an increase in revenue and decrease in expenditure compared to the same period last year. The increase is revenue is attributed by tariff increase that was approved by council in May 2020.

The total expenditure for the first term of the current financial year has decreased by 9.23% compared to the same period last year. The increase in expenditure is attributed the implementation of the cost containment measures.

2.3 CASH FLOWS

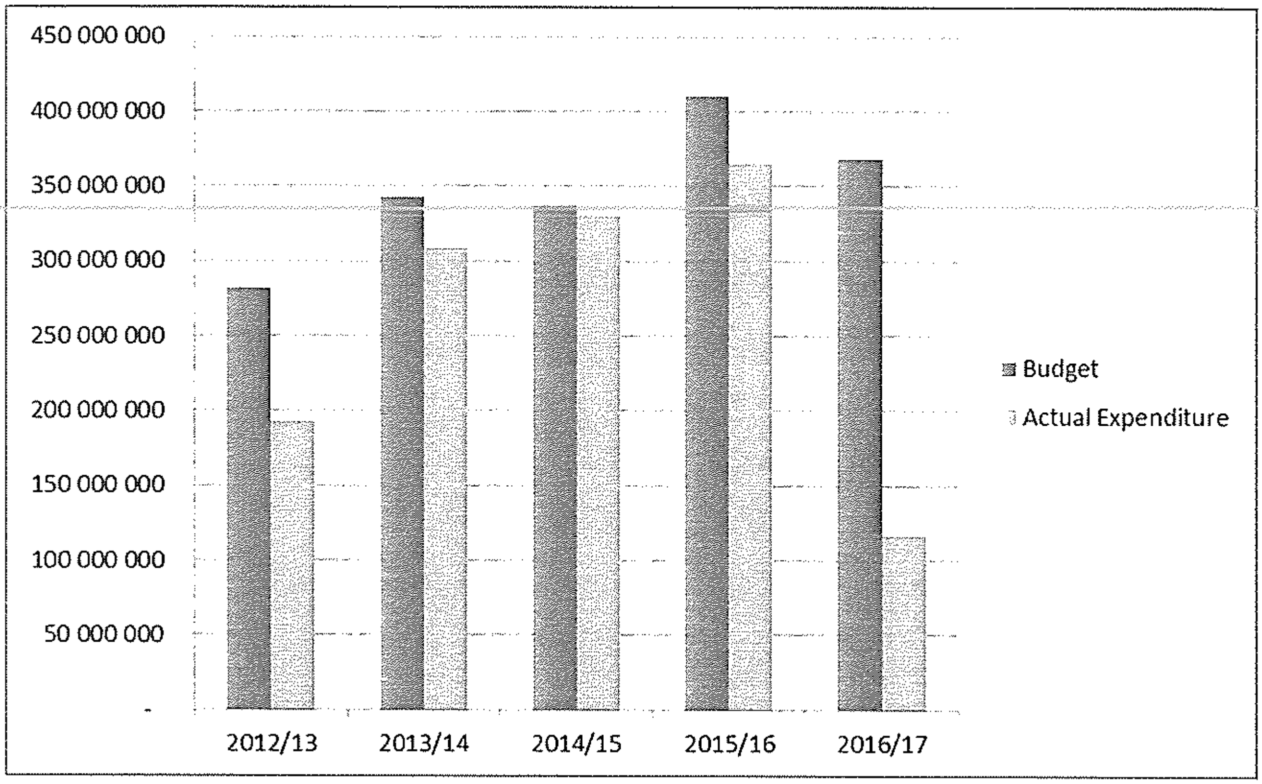
	2016/17	2017/18	2018/19	2019/20	2020/21
CASH INFLOWS	1 020 237 506	1 004 865 840	1 136 732 289	1 152 298 115	727 190 041
CASH OUTFLOWS	1 096 341 123	831 074 031	1 127 333 602	1 123 772 328	630 052 206
SURPLUS/ (SHORTFALL)	**-76 103 617**	173 791 809	**9 398 687**	**28 525 787**	**97 137 834**



The municipality has made improvements of 11.63% in cash inflows in the first term of the current financial year compared to the same period last year, and also the related cash outflows has decreased by 5.13% 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 2020.

2.4 CAPITAL EXPENDITURE

	2016/17	2017/18	2018/19	2019/20	2020/21
Budget	368 557 000	362 059 975	301 162 595	277 750 781	252 762 991
Actual Expenditure	318 845 695	290 548 713	300 110 160	256 060 690	72 654 291
% spent	**86.51%**	**80.25%**	**99.65%**	**92.19%**	**28.74%**



The municipality has spent 28.74% of its capital budget in the first term of the current financial year compared to 45.15% that was spent during the same period last year. The management committee is closely monitoring the implementation of the capital budget on a monthly basis, however, in the first term the committee has been focusing more on the implementation of the grant funded projects.

2.5 IMPACT OF THE NATIONAL AND PROVINCIAL ADJUSTMENTS BUDGET

No additional funding has been received by the municipality during the first terms of the current financial year except the additional equitable share of R58m that was received during the first quarter and appropriated in the special adjustments budget in September.

2.6 ANNUAL REPORT 2018/2019 CHALLENGES AND PROGRESS IN RESOLVING THE PROBLEMSTHAT WERE IDENTIFIED IN THE ANNUAL REPORT

The Annual Report 2018/2019 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).	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 2018/2019 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 25 FEBRUARY 2021

11.2.1 Adjustment Budget 2020 / 2021- Ugu District Municipality

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

Following which,

It was

RESOLVED:

a) That the report regarding the Adjustment Budget 2020 / 2021- Ugu District Municipality be and is hereby **NOTED**.

b) That the Adjustments budget 2020/2021 is **APPROVED**, as set out in the following schedules:

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

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

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

CERTIFIED A TRUE COPY OF THE ORIGINAL

VO MAZIBUKO
GENERAL MANAGER: CORPORATE SERVICES

DC21 Ugu - Table B1 Adjustments Budget Summary -

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	–	–	–	–	–	–				–	–
Service charges	646,376	567,605	–	–	–	–	–	–	567,605	595,985	625,785
Investment revenue	2,535	2,535	–	–	–	–	251	251	2,786	2,925	3,072
Transfers recognised - operational	499,502	538,854	–	–	–	–	23,430	23,430	562,284	590,398	619,918
Other own revenue	4,373	95,699	–	–	–	–	6,547	6,547	102,245	107,357	112,725
Total Revenue (excluding capital transfers and contributions)	1,152,786	1,204,693	–	–	–	–	30,227	30,227	1,234,920	1,296,666	1,361,499
Employee costs	376,709	372,149	–	–	–	–	34,844	34,844	406,993	427,342	448,709
Remuneration of councillors	15,414	15,491	–	–	–	–	(5,494)	(5,494)	9,997	10,497	11,022
Depreciation & asset impairment	169,763	150,509	–	–	–	–	2,314	2,314	152,823	160,464	168,488
Finance charges	2,522	2,522	–	–	–	–	4,153	4,153	6,675	7,009	7,360
Materials and bulk purchases	159,432	159,322	–	–	–	–	2,512	2,512	161,835	169,927	178,423
Transfers and grants	19,023	19,323	–	–	–	–	–	–	19,323	20,290	21,304
Other expenditure	604,113	473,702	–	–	–	–	(11,353)	(11,353)	462,349	485,466	509,740
Total Expenditure	1,346,977	1,193,019	–	–	–	–	26,977	26,977	1,219,996	1,280,995	1,345,045
Surplus/(Deficit)	(194,191)	11,674	–	–	–	–	3,250	3,250	14,925	15,671	16,454
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	279,336	231,128	–	–	–	–	(2,937)	(2,937)	228,191	239,601	251,581
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	85,145	242,802	–	–	–	–	313	313	243,116	255,271	268,035
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	85,145	242,802	–	–	–	–	313	313	243,116	255,271	268,035
Capital expenditure & funds sources											
Capital expenditure	277,693	252,763	–	–	–	–	40,190	40,190	292,953	307,601	322,981
Transfers recognised - capital	230,363	235,763	–	–	–	–	16,993	16,993	252,756	265,394	278,664
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	44,330	17,000	–	–	–	–	23,197	23,197	40,197	42,207	44,317
Total sources of capital funds	274,693	252,763	–	–	–	–	40,190	40,190	292,953	307,601	322,981
Financial position											
Total current assets	13,549	1,500,440	–	–	–	–	(902,004)	(902,004)	598,436	628,357	659,775
Total non current assets	5,127,571	5,134,405	–	–	–	–	(1,108,008)	(1,108,008)	4,026,397	4,227,716	4,439,102
Total current liabilities	487,483	1,962,417	–	–	–	–	(1,292,793)	(1,292,793)	669,623	703,105	738,260
Total non current liabilities	7,986	87,137	–	–	–	–	(2,469)	(2,469)	84,668	88,902	93,347
Community wealth/Equity	85,145	4,585,291	–	–	–	–	(714,750)	(714,750)	3,870,540	4,064,067	4,267,271
Cash flows											
Net cash from (used) operating	–	1,499,447	–	–	–	–	(1,218,967)	(1,218,967)	280,480	294,504	309,229
Net cash from (used) investing	3,960	256,723	–	–	–	–	(548,105)	(548,105)	(291,382)	(305,951)	(321,249)
Net cash from (used) financing	21,664	21,664	–	–	–	–	50,151	50,151	71,815	75,406	79,176
Cash/cash equivalents at the year end	25,624	1,777,834	–	–	–	–	(1,716,921)	(1,716,921)	137,663	201,621	268,778
Cash backing/surplus reconciliation											
Cash and investments available	–	423,386	–	–	–	–	(198,233)	(198,233)	225,152	236,410	248,230
Application of cash and investments	396,061	599,070	–	–	–	–	(394,837)	(394,837)	204,234	214,445	225,167
Balance - surplus (shortfall)	(396,061)	(175,685)	–	–	–	–	196,604	196,604	20,919	21,965	23,063
Asset Management											
Asset register summary (WDV)	4,970,538	4,980,812	–	–	–	–	(1,284,742)	(1,284,742)	3,696,070	4,023,684	4,224,868
Depreciation & asset impairment	169,763	150,509	–	–	–	–	2,314	2,314	152,823	160,464	168,488
Renewal and Upgrading of Existing Assets	113,443	101,475	–	–	–	–	44,518	44,518	145,994	153,293	160,958
Repairs and Maintenance	94,429	104,879	–	–	–	–	(36,758)	(36,758)	68,121	71,527	75,104
Free services											
Cost of Free Basic Services provided	–	46,889	–	–	–	–	–	–	46,889	49,233	51,695
Revenue cost of free services provided	–	12,054	–	–	–	–	–	–	12,054	12,656	13,289
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

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

Standard Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		159,736	243,475	–	–	–	–	13,366	13,366	256,841	269,683	283,167
Executive and council		4,468	4,468	–	–	–	–	–	–	4,468	4,691	4,926
Finance and administration		155,268	239,007	–	–	–	–	13,366	13,366	252,373	264,991	278,241
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		9,068	9,068	–	–	–	–	–	–	9,068	9,521	9,997
Community and social services		9,068	9,068	–	–	–	–	–	–	9,068	9,521	9,997
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		72,157	73,330	–	–	–	–	300	300	73,630	77,311	81,177
Planning and development		51,448	52,521	–	–	–	–	300	300	52,821	55,462	58,235
Road transport									–	–	–	–
Environmental protection		20,709	20,809	–	–	–	–	–	–	20,809	21,849	22,942
Trading services		1,197,378	1,109,949	–	–	–	–	(2,937)	(2,937)	1,107,012	1,162,362	1,220,480
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		1,088,563	1,001,133	–	–	–	–	(2,937)	(2,937)	998,196	1,048,106	1,100,511
Waste water management		108,816	108,816	–	–	–	–	–	–	108,816	114,256	119,969
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	16,561	16,561	16,561	17,389	18,259
Total Revenue - Functional	2	1,438,338	1,435,821	–	–	–	–	27,290	27,290	1,463,111	1,536,267	1,613,080
Expenditure - Functional												
Governance and administration		390,601	377,581	–	–	–	–	34,872	34,872	412,453	433,076	454,730
Executive and council		74,618	69,435	–	–	–	–	(2,540)	(2,540)	66,894	70,239	73,751
Finance and administration		315,922	307,886	–	–	–	–	32,386	32,386	340,271	357,285	375,149
Internal audit		61	261	–	–	–	–	5,027	5,027	5,287	5,552	5,829
Community and public safety		6,103	6,553	–	–	–	–	683	683	7,237	7,599	7,979
Community and social services		4,553	4,853	–	–	–	–	1,913	1,913	6,767	7,105	7,460
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		1,250	1,250	–	–	–	–	(1,250)	(1,250)	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		300	450	–	–	–	–	20	20	470	494	518
Economic and environmental services		70,785	69,985	–	–	–	–	(20,199)	(20,199)	49,785	52,275	54,888
Planning and development		53,341	52,541	–	–	–	–	(3,921)	(3,921)	48,621	51,052	53,604
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		17,443	17,443	–	–	–	–	(16,279)	(16,279)	1,165	1,223	1,284
Trading services		811,360	738,900	–	–	–	–	(4,152)	(4,152)	734,748	771,485	810,059
Energy sources		–	–	–	–	–	–	1,161	1,161	1,161	1,219	1,280
Water management		597,875	523,355	–	–	–	–	(14,811)	(14,811)	508,543	533,970	560,669
Waste water management		213,485	215,545	–	–	–	–	9,498	9,498	225,043	236,295	248,110
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	15,772	15,772	15,772	16,561	17,389
Total Expenditure - Functional	3	1,278,849	1,193,019	–	–	–	–	26,977	26,977	1,219,996	1,280,995	1,345,045
Surplus/ (Deficit) for the year		159,490	242,802	–	–	–	–	313	313	243,116	255,271	268,035

References

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

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

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

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

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

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

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

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

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

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

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

Vote Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
<u>Revenue by Vote</u>	1											
Vote 1 - Executive and Council		4,468	4,468	–	–	–	–	–	–	4,468	4,691	4,926
Vote 2 - Finance and Administration		155,268	239,007	–	–	–	–	13,366	13,366	252,373	264,991	278,241
Vote 3 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		9,068	9,068	–	–	–	–	–	–	9,068	9,521	9,997
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Development		51,448	52,521	–	–	–	–	300	300	52,821	55,462	58,235
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Environmental Protection		20,709	20,809	–	–	–	–	16,561	16,561	37,370	39,238	41,200
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		1,088,563	1,001,133	–	–	–	–	(2,937)	(2,937)	998,196	1,048,106	1,100,511
Vote 14 - Waste Water Management		108,816	108,816	–	–	–	–	–	–	108,816	114,256	119,969
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1,438,338**	**1,435,821**	**–**	**–**	**–**	**–**	**27,290**	**27,290**	**1,463,111**	**1,536,267**	**1,613,080**
<u>Expenditure by Vote</u>	1											
Vote 1 - Executive and Council		74,618	69,435	–	–	–	–	(2,540)	(2,540)	66,894	70,239	73,751
Vote 2 - Finance and Administration		315,922	306,082	–	–	–	–	34,190	34,190	340,271	357,285	375,149
Vote 3 - Internal Audit		61	261	–	–	–	–	5,027	5,027	5,287	5,552	5,829
Vote 4 - Community and Social Services		4,553	4,853	–	–	–	–	805	805	5,658	5,941	6,238
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		1,250	1,250	–	–	–	–	(1,250)	(1,250)	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		300	450	–	–	–	–	20	20	470	494	518
Vote 9 - Planning and Development		53,341	52,541	–	–	–	–	(3,921)	(3,921)	48,621	51,052	53,604
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Environmental Protection		17,443	19,247	–	–	–	–	(1,201)	(1,201)	18,046	18,948	19,896
Vote 12 - Energy Sources		–	–	–	–	–	–	1,161	1,161	1,161	1,219	1,280
Vote 13 - Water Management		597,875	523,355	–	–	–	–	(14,811)	(14,811)	508,543	533,970	560,669
Vote 14 - Waste Water Management		213,485	215,545	–	–	–	–	9,498	9,498	225,043	236,295	248,110
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1,278,849**	**1,193,019**	**–**	**–**	**–**	**–**	**26,977**	**26,977**	**1,219,996**	**1,280,995**	**1,345,045**
Surplus/ (Deficit) for the year	2	**159,490**	**242,802**	**–**	**–**	**–**	**–**	**313**	**313**	**243,116**	**255,271**	**268,035**

References

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

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

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

check revenue	6,216	–	–	–	–	–	–	–	–	–	–
check expenditure	(68,128)	–	–	–	–	–	–	–	–	–	–

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

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	552,868	474,097	–	–	–	–	–	–	474,097	497,802	522,692
Service charges - sanitation revenue	2	93,508	93,508	–	–	–	–	–	–	93,508	98,183	103,093
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		617	740					–	–	740	777	816
Interest earned - external investments		2,535	2,535					251	251	2,786	2,925	3,072
Interest earned - outstanding debtors		765	1,840					9	9	1,848	1,941	2,038
Dividends received		–	–					–	–	–	–	–
Fines, penalties and forfeits		8	8					–	–	8	8	8
Licences and permits		400	500					–	–	500	525	551
Agency services		–	–					–	–	–	–	–
Transfers and subsidies		499,502	538,854					23,430	23,430	562,284	590,390	619,918
Other revenue	2	2,584	92,612	–	–	–	–	6,538	6,538	99,150	104,107	109,312
Gains		–	–					–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**1,152,786**	**1,204,693**	**–**	**–**	**–**	**–**	**30,227**	**30,227**	**1,234,920**	**1,296,666**	**1,361,499**
Expenditure By Type												
Employee related costs		376,709	372,149	–	–	–	–	34,844	34,844	406,993	427,342	448,709
Remuneration of councillors		15,414	15,491					(5,494)	(5,494)	9,997	10,497	11,022
Debt impairment		40,314	30,314					2,554	2,554	32,868	34,512	36,237
Depreciation & asset impairment		169,763	150,509	–	–	–	–	2,314	2,314	152,823	160,464	168,488
Finance charges		2,522	2,522					4,153	4,153	6,675	7,009	7,360
Bulk purchases		145,787	143,837	–	–	–	–	1	1	143,838	151,029	158,581
Other materials		13,646	15,486					2,512	2,512	17,997	18,897	19,842
Contracted services		191,964	205,384	–	–	–	–	(13,225)	(13,225)	192,159	201,767	211,856
Transfers and subsidies		19,023	19,323					–	–	19,323	20,290	21,304
Other expenditure		312,893	238,005	–	–	–	–	(692)	(692)	237,313	249,179	261,638
Losses		58,942	–					9	9	9	9	9
Total Expenditure		**1,346,977**	**1,193,019**	**–**	**–**	**–**	**–**	**26,977**	**26,977**	**1,219,996**	**1,280,995**	**1,345,045**
Surplus/(Deficit)		**(194,191)**	**11,674**	**–**	**–**	**–**	**–**	**3,250**	**3,250**	**14,925**	**15,671**	**16,454**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		279,336	231,128					(2,937)	(2,937)	228,191	239,601	251,581
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–					–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–					–	–	–	–	–
Surplus/(Deficit) before taxation		**85,145**	**242,802**	**–**	**–**	**–**	**–**	**313**	**313**	**243,116**	**255,271**	**268,035**
Taxation		–	–					–	–	–	–	–
Surplus/(Deficit) after taxation		**85,145**	**242,802**	**–**	**–**	**–**	**–**	**313**	**313**	**243,116**	**255,271**	**268,035**
Attributable to minorities		–	–					–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**85,145**	**242,802**	**–**	**–**	**–**	**–**	**313**	**313**	**243,116**	**255,271**	**268,035**
Share of surplus/ (deficit) of associate		–	–					–	–	–	–	–
Surplus/ (Deficit) for the year		**85,145**	**242,802**	**–**	**–**	**–**	**–**	**313**	**313**	**243,116**	**255,271**	**268,035**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

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

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be adjusted*	2											
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		29,800	25,000	–	–	–	–	2,802	2,802	27,802	29,192	30,651
Vote 3 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Environmental Protection		–	–	–	–	–	–	95	95	95	100	105
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		194,044	180,914	–	–	–	–	60,944	60,944	241,858	253,951	266,649
Vote 14 - Waste Water Management		53,849	46,849	–	–	–	–	(23,651)	(23,651)	23,198	24,358	25,576
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		277,693	252,763	–	–	–	–	40,190	40,190	292,953	307,601	322,981
Total Capital Expenditure - Vote		277,693	252,763	–	–	–	–	40,190	40,190	292,953	307,601	322,981
Capital Expenditure - Functional												
Governance and administration		29,800	25,000	–	–	–	–	2,802	2,802	27,802	29,192	30,651
Executive and council		–	–					–	–	–	–	–
Finance and administration		29,800	25,000					2,802	2,802	27,802	29,192	30,651
Internal audit		–	–					–	–	–	–	–
Community and public safety		–	–	–	–	–	–	–	–	–	–	–
Community and social services		–	–					–	–	–	–	–
Sport and recreation		–	–					–	–	–	–	–
Public safety		–	–					–	–	–	–	–
Housing		–	–					–	–	–	–	–
Health		–	–					–	–	–	–	–
Economic and environmental services		–	–	–	–	–	–	–	–	–	–	–
Planning and development		–	–					–	–	–	–	–
Road transport		–	–					–	–	–	–	–
Environmental protection		–	–					–	–	–	–	–
Trading services		247,893	227,763	–	–	–	–	37,293	37,293	265,056	278,309	292,225
Energy sources		–	–					–	–	–	–	–
Water management		194,044	180,914					60,944	60,944	241,858	253,951	266,649
Waste water management		53,849	46,849					(23,651)	(23,651)	23,198	24,358	25,576
Waste management		–	–					–	–	–	–	–
Other		–	–					95	95	95	100	105
Total Capital Expenditure - Functional	3	277,693	252,763	–	–	–	–	40,190	40,190	292,953	307,601	322,981
Funded by:												
National Government		206,748	212,148					16,993	16,993	229,141	240,598	252,628
Provincial Government		23.615	23,615					–	–	23.615	24,796	26,036
District Municipality		–	–					–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational		–	–					–	–	–	–	–
Transfers recognised - capital	4	230,363	235,763	–	–	–	–	16,993	16,993	252,756	265,394	278,664
Borrowing		–	–					–	–	–	–	–
Internally generated funds		44,330	17,000					23,197	23,197	40,197	42,207	44,317
Total Capital Funding		274,693	252,763	–	–	–	–	40,190	40,190	292,953	307,601	322,981

References

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

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

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

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

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

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

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

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

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

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

DC21 Ugu - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash		–	346,636					(198,492)	(198,492)	148,144	155,551	163,328
Call investment deposits	1	–	76,750	–	–	–	–	259	259	77,009	80,859	84,902
Consumer debtors	1	–	161,816	–	–	–	–	157,199	157,199	319,015	334,966	351,714
Other debtors		3,221	869,767					(865,923)	(865,923)	3,844	4,036	4,238
Current portion of long-term receivables		22	182					4,953	4,953	5,136	5,392	5,662
Inventory		10,306	45,288					–	–	45,288	47,553	49,930
Total current assets		13,549	1,500,440	–	–	–	–	(902,004)	(902,004)	598,436	628,357	659,775
Non current assets												
Long-term receivables		3,960	519					2,455	2,455	2,974	3,123	3,279
Investments		–	–					–	–	–	–	–
Investment property		31,660	280,962					(237,546)	(237,546)	43,416	45,587	47,866
Investment in Associate		–	–					–	–	–	–	–
Property, plant and equipment	1	5,005,676	4,765,049	–	–	–	–	(791,911)	(791,911)	3,973,138	4,171,795	4,380,385
Biological		–	–					–	–	–	–	–
Intangible		86,285	87,874					(81,006)	(81,006)	6,868	7,211	7,572
Other non-current assets		0	0					(0)	(0)	0	0	0
Total non current assets		5,127,571	5,134,405	–	–	–	–	(1,108,008)	(1,108,008)	4,026,397	4,227,716	4,439,102
TOTAL ASSETS		5,141,120	6,634,845	–	–	–	–	(2,010,012)	(2,010,012)	4,624,832	4,856,074	5,098,877
LIABILITIES												
Current liabilities												
Bank overdraft		–	–					–	–	–	–	–
Borrowing		24,200	52,697	–	–	–	–	–	–	52,697	55,332	58,098
Consumer deposits		21,664	98,501					–	–	98,501	103,426	108,597
Trade and other payables		441,620	1,602,538	–	–	–	–	(1,118,315)	(1,118,315)	484,223	508,434	533,855
Provisions		–	208,681					(174,478)	(174,478)	34,203	35,913	37,709
Total current liabilities		487,483	1,962,417	–	–	–	–	(1,292,793)	(1,292,793)	669,623	703,105	738,260
Non current liabilities												
Borrowing	1	7,986	65,237	–	–	–	–	(17,626)	(17,626)	47,612	49,993	52,492
Provisions	1	–	21,900	–	–	–	–	15,157	15,157	37,056	38,909	40,855
Total non current liabilities		7,986	87,137	–	–	–	–	(2,469)	(2,469)	84,668	88,902	93,347
TOTAL LIABILITIES		495,469	2,049,554	–	–	–	–	(1,295,262)	(1,295,262)	754,292	792,006	831,607
NET ASSETS	2	4,645,651	4,585,291	–	–	–	–	(714,750)	(714,750)	3,870,540	4,064,067	4,267,271
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		85,145	4,585,291	–	–	–	–	(714,750)	(714,750)	3,870,540	4,064,067	4,267,271
Reserves		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		85,145	4,585,291	–	–	–	–	(714,750)	(714,750)	3,870,540	4,064,067	4,267,271

References

1. Detail to be provided in Table SA3

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

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

DC21 Ugu - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		–	–					–	–	–	–	–
Service charges		–	631,951					(121,304)	(121,304)	510,646	536,179	562,988
Other revenue		–	617					–	–	617	648	680
Transfers and Subsidies - Operational	1	–	575,008					(35,546)	(35,546)	539,462	566,436	594,757
Transfers and Subsidies - Capital	1	–	289,336					(61,145)	(61,145)	228,191	239,601	251,581
Interest		–	2,000					14,000	14,000	16,000	16,800	17,640
Dividends		–	535					–	–	535	562	590
Payments												
Suppliers and employees		–	–					(1,008,297)	(1,008,297)	(1,008,297)	(1,058,712)	(1,111,647)
Finance charges		–	–					(6,675)	(6,675)	(6,675)	(7,009)	(7,360)
Transfers and Grants	1	–	–					(19,323)	(19,323)	(19,323)	(20,290)	(21,304)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**1,499,447**	**–**	**–**	**–**	**–**	**(2,737,737)**	**(1,218,967)**	**280,480**	**294,504**	**309,229**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–	–					–	–	–	–	–
Decrease (increase) in non-current receivables		3,960	3,960					(2,974)	(2,974)	986	1,035	1,087
Decrease (increase) in non-current investments		–	–					–	–	–	–	–
Payments												
Capital assets		–	252,763					(545,131)	(545,131)	(292,368)	(306,986)	(322,336)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**3,960**	**256,723**	**–**	**–**	**–**	**–**	**(804,828)**	**(548,105)**	**(291,382)**	**(305,951)**	**(321,249)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–					–	–	–	–	–
Borrowing long term/refinancing		–	–					–	–	–	–	–
Increase (decrease) in consumer deposits		21,664	21,664					55,173	55,173	76,837	80,679	84,713
Payments												
Repayment of borrowing		–	–					(5,022)	(5,022)	(5,022)	(5,273)	(5,537)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**21,664**	**21,664**	**–**	**–**	**–**	**–**	**28,488**	**50,151**	**71,815**	**75,406**	**79,176**
NET INCREASE/ (DECREASE) IN CASH HELD		25,624	1,777,834	–	–	–	–	(5,291,911)	(1,716,921)	60,913	63,959	67,156
Cash/cash equivalents at the year begin:	2	–	–					–	–	76,750	137,663	201,621
Cash/cash equivalents at the year end:	2	25,624	1,777,834	–	–	–	–	(7,069,745)	(1,716,921)	137,663	201,621	268,778

References

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

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

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

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

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and Investments available												
Cash/cash equivalents at the year end	1	25,624	1,777,834	–	–	–	–	(7,069,745)	(7,069,745)	(5,291,911)	201,621	268,778
Other current investments > 90 days		(25,624)	(1,354,448)	–	–	–	–	6,871,512	6,871,512	5,517,064	34,789	(20,547)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		–	423,386	–	–	–	–	(198,233)	(198,233)	225,152	236,410	248,230
Applications of cash and investments												
Unspent conditional transfers		20,237	524,147	–	–	–	–	(500,910)	(500,910)	23,237	24,399	25,619
Unspent borrowing		–	–					–	–	–	–	–
Statutory requirements		–	–					–	–	–	–	–
Other working capital requirements	2	375,824	74,923					106,073	106,073	180,997	190,046	199,549
Other provisions		–	–					–	–	–	–	–
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		396,061	599,070	–	–	–	–	(394,837)	(394,837)	204,234	214,445	225,167
Surplus(shortfall)		(396,061)	(175,685)	–	–	–	–	196,604	196,604	20,919	21,965	23,063

References

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

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

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

DC21 Ugu - Table B9 Asset Management -

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	**161,250**	**151,288**	–	–	–	–	**(4,944)**	**(4,944)**	**161,344**	**153,661**	**161,344**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		77,601	84,439	–	–	–	–	6,926	6,926	91,365	95,933	100,730
Sanitation Infrastructure		46,849	46,849	–	–	–	–	(23,651)	(23,651)	23,198	24,358	25,576
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		1,800	200	–	–	–	–	(19)	(19)	181	190	200
Infrastructure		126,250	131,488	–	–	–	–	(16,744)	(16,744)	114,744	120,481	126,505
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		20,000	10,000	–	–	–	–	(800)	(800)	9,200	9,660	10,143
Housing		2,000	–	–	–	–	–	–	–	2,000	–	–
Other Assets	6	22,000	10,000	–	–	–	–	(800)	(800)	11,200	9,660	10,143
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	1,800	–	–	–	–	(200)	(200)	1,600	1,680	1,764
Furniture and Office Equipment		–	–	–	–	–	–	800	800	800	840	882
Machinery and Equipment		13,000	–	–	–	–	–	12,000	12,000	25,000	12,600	13,230
Transport Assets		–	8,000	–	–	–	–	–	–	8,000	8,400	8,820
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets *to be adjusted*	2	**12,425**	**12,425**	–	–	–	–	**24,575**	**24,575**	**37,000**	**38,850**	**40,793**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		7,425	7,425	–	–	–	–	22,075	22,075	29,500	30,975	32,524
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		7,425	7,425	–	–	–	–	22,075	22,075	29,500	30,975	32,524
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		5,000	5,000	–	–	–	–	2,500	2,500	7,500	7,875	8,269
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets *to be adjusted*	2a	**101,018**	**89,050**	–	–	–	–	**19,943**	**19,943**	**108,994**	**114,443**	**120,165**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		58,943	46,975	–	–	–	–	42,018	42,018	88,994	93,443	98,115
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–

Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		58,943	46,975	–	–	–	–	42,018	42,018	88,994	93,443	98,115
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		42,075	42,075	–	–	–	–	(22,075)	(22,075)	20,000	21,000	22,050
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure *to be adjusted*	4	274,693	252,763	–	–	–	–	39,574	39,574	307,337	306,954	322,302
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		143,969	138,839	–	–	–	–	71,019	71,019	209,858	220,351	231,369
Sanitation Infrastructure		46,849	46,849	–	–	–	–	(23,651)	(23,651)	23,198	24,358	25,576
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		1,800	200	–	–	–	–	(19)	(19)	181	190	200
Infrastructure		192,618	185,888	–	–	–	–	47,349	47,349	233,237	244,899	257,144
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		20,000	10,000	–	–	–	–	(800)	(800)	9,200	9,660	10,143
Housing		2,000	–	–	–	–	–	–	–	2,000	–	–
Other Assets		22,000	10,000	–	–	–	–	(800)	(800)	11,200	9,660	10,143
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		42,075	43,875	–	–	–	–	(22,275)	(22,275)	21,600	22,680	23,814
Furniture and Office Equipment		–	–	–	–	–	–	800	800	800	840	882
Machinery and Equipment		13,000	–	–	–	–	–	12,000	12,000	25,000	12,600	13,230
Transport Assets		5,000	13,000	–	–	–	–	2,500	2,500	15,500	16,275	17,089
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE *to be adjusted*	4	274,693	252,763	–	–	–	–	39,574	39,574	307,337	306,954	322,302
ASSET REGISTER SUMMARY - PPE (WDV)	5	4,970,538	4,980,812	–	–	–	–	(1,284,742)	(1,284,742)	3,704,670	4,023,684	4,224,868
Roads Infrastructure		–	–					–	–	–	–	–
Storm water Infrastructure		–	–					–	–	–	–	–
Electrical Infrastructure		–	–					–	–	–	–	–
Water Supply Infrastructure		4,579,175	4,497,099					(2,649,174)	(2,649,174)	1,847,926	1,940,322	2,037,338
Sanitation Infrastructure		13,680	5,000					1,213,739	1,213,739	1,218,739	1,279,675	1,343,659
Solid Waste Infrastructure		–	–					–	–	–	–	–
Rail Infrastructure		–	–					–	–	–	–	–
Coastal Infrastructure		–	–					–	–	–	–	–
Information and Communication Infrastructure		42,075	42,075					(22,075)	(22,075)	20,000	21,000	22,050
Infrastructure		4,634,930	4,544,174	–	–	–	–	(1,457,510)	(1,457,510)	3,086,664	3,240,997	3,403,047
Community Assets		–	(135,921)					(44)	(44)	(135,965)	46	49
Heritage Assets		–	–					–	–	–	–	–
Investment properties		31,650	280,962					(237,546)	(237,546)	43,416	45,587	47,866
Other Assets		53,717	42,717					536,356	536,356	579,074	608,027	638,429
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		86,285	87,874					(81,006)	(81,006)	6,868	7,211	7,572
Computer Equipment		2,000	2,000					12,403	12,403	14,403	15,123	15,879
Furniture and Office Equipment		2,600	–					15,220	15,220	17,820	15,981	16,780
Machinery and Equipment		6,000	–					14,910	14,910	20,910	15,655	16,438
Transport Assets		7,350	13,000					31,676	31,676	44,676	46,910	49,255
Land		146,005	146,005					(119,200)	(119,200)	26,805	28,146	29,553
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–

TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**4,970,538**	**4,980,812**	**–**	**–**	**–**	**–**	**(1,284,742)**	**(1,284,742)**	**3,704,670**	**4,023,684**	**4,224,868**
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		169,763	150,509	–	–	–	–	2,314	2,314	152,823	160,464	168,488
Repairs and Maintenance by asset class	3	94,429	104,879	–	–	–	–	(36,758)	(36,758)	68,921	71,527	75,104
Roads Infrastructure		5,798	5,798	–	–	–	–	(3,382)	(3,382)	2,416	2,537	2,664
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1,280	1,280	–	–	–	–	(500)	(500)	780	819	860
Water Supply Infrastructure		54,929	69,429	–	–	–	–	(35,430)	(35,430)	33,999	35,699	37,484
Sanitation Infrastructure		720	2,670	–	–	–	–	(375)	(375)	2,295	2,410	2,530
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		800	–	–	–	–	–	3	3	803	3	4
Information and Communication Infrastructure		90	90	–	–	–	–	(90)	(90)	–	–	–
Infrastructure		63,617	79,267	–	–	–	–	(39,774)	(39,774)	40,294	41,468	43,542
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		1,890	1,890	–	–	–	–	–	–	1,890	1,985	2,084
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		1,890	1,890	–	–	–	–	–	–	1,890	1,985	2,084
Operational Buildings		4,135	7,135	–	–	–	–	–	–	7,135	7,492	7,866
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		4,135	7,135	–	–	–	–	–	–	7,135	7,492	7,866
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		3,167	3,167	–	–	–	–	–	–	3,167	3,325	3,492
Intangible Assets		3,167	3,167	–	–	–	–	–	–	3,167	3,325	3,492
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		9,620	1,420	–	–	–	–	(550)	(550)	870	914	959
Transport Assets		12,000	12,000	–	–	–	–	3,566	3,566	15,566	16,344	17,161
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**264,193**	**255,388**	**–**	**–**	**–**	**–**	**(34,444)**	**(34,444)**	**221,744**	**231,992**	**243,591**
Renewal and upgrading of Existing Assets as % of total capex		*41.3%*	*40.1%*							*47.5%*	*49.9%*	*49.9%*
Renewal and upgrading of Existing Assets as % of deprecn"		*66.8%*	*67.4%*							*95.5%*	*95.5%*	*95.5%*
R&M as a % of PPE		*1.9%*	*2.1%*							*1.9%*	*1.8%*	*1.8%*
Renewal and upgrading and R&M as a % of PPE		*4.2%*	*4.1%*							*5.8%*	*5.6%*	*5.6%*

References

1. Detail of new assets provided in Table SB18a

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

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

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

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

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

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

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

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

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

11. Adjustments to transfers from National or Provincial Government

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

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

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

DC21 Ugu - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)	2								-	-		
Other water supply (at least min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		-	46,889	-	-	-	-	-	-	46,889	49,233	51,695
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	46,889	-	-	-	-	-	-	46,889	49,233	51,695
Highest level of free service provided												
Property rates (R'000 value threshold)									-	-		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)									-	-		
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	12,054	-	-	-	-	-	-	12,054	12,656	13,289
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies	6								-	-		
Other									-	-		
Total revenue cost of subsidised services provided		-	12,054	-	-	-	-	-	-	12,054	12,656	13,289

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

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

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS												
Property rates												
Total Property Rates		–	–					–	–	–	–	–
less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		–	–					–	–	–	–	–
Net Property Rates		–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue												
Total Service charges - electricity revenue		–	–					–	–	–	–	–
less Revenue Foregone (in excess of 50 kwh per indigent household per month)		–	–					–	–	–	–	–
less Cost of Free Basis Services (50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue												
Total Service charges - water revenue		552,868	533,039					–	–	533,039	559,691	587,676
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		–	12,054					–	–	12,054	12,656	13,289
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		–	46,889	–	–	–	–	–	–	46,889	49,233	51,695
Net Service charges - water revenue		552,868	474,097	–	–	–	–	–	–	474,097	497,802	522,692
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		93,508	93,508					–	–	93,508	98,183	103,093
less Revenue Foregone (in excess of free sanitation service to indigent households)		–	–					–	–	–	–	–
less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - sanitation revenue		93,508	93,508	–	–	–	–	–	–	93,508	98,183	103,093
Service charges - refuse revenue												
Total refuse removal revenue		–	–					–	–	–	–	–
Total landfill revenue		–	–					–	–	–	–	–
less Revenue Foregone (in excess of one removal a week to indigent households)		–	–					–	–	–	–	–
less Cost of Free Basis Services (removed once a week to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - refuse revenue		–	–	–	–	–	–	–	–	–	–	–
Other Revenue By Source												
Fuel Levy		6,216	88,955					–	–	88,955	93,403	98,073
Other Revenue		2,584	3,657	–	–	–	–	6,538	6,538	10,195	10,704	11,240
Building Plan Approval		25	721					–	–	721	757	795
Clearance Certificates		2,000	2,000					–	–	2,000	2,100	2,205
Commission		–	–					14	14	14	15	15
Membership Fees		–	–					132	132	132	138	145
Legal Fees		150	150					–	–	150	157	165
Sale of Goods		285	662					3	3	666	699	734
Scrap, Waste & Other Goods		124	124					–	–	124	130	137
Administrative Handling Fees			–					608	608	608	638	670
Intercompany/Parent-subsidiary Transactions		–	–					5,481	5,481	5,481	5,755	6,043
Management Fees		–	–					300	300	300	315	331
Total 'Other' Revenue	1	8,800	92,612	–	–	–	–	6,538	6,538	99,150	104,107	109,312
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		245,291	242,339					8,275	8,275	250,614	263,145	276,302
Pension and UIF Contributions		34,640	34,640					8,458	8,458	43,098	45,253	47,515
Medical Aid Contributions		17,649	17,649					(374)	(374)	17,274	18,138	19,045
Overtime		475	475					637	637	1,112	1,168	1,226
Night Shift Overtime		475	475					637	637	1,112	1,168	1,226
Other Overtime		–	–					–	–	–	–	–
Performance Bonus		18,559	18,559					(1,858)	(1,858)	16,701	17,536	18,413
Motor Vehicle Allowance		10,473	10,473					13	13	10,486	11,010	11,561
Cellphone Allowance		1,402	1,402					1,498	1,498	2,901	3,046	3,198
Housing Allowances		3,453	3,453					(1,590)	(1,590)	1,863	1,956	2,054
Other benefits and allowances		34,836	34,836					19,506	19,506	54,342	57,059	59,912
Payments in lieu of leave		4,582	4,582					(1,491)	(1,491)	3,091	3,246	3,408
Long service awards		1,740	1,740					77	77	1,817	1,908	2,003
Post-retirement benefit obligations	4	–	–					–	–	–	–	–
sub-total		373,101	370,149	–	–	–	–	33,151	33,151	403,300	423,465	444,638
Less: Employees costs capitalised to PPE		3,608	2,000					1,693	1,693	3,693	3,877	4,071
Total Employee related costs	1	376,709	372,149	–	–	–	–	34,844	34,844	406,993	427,342	448,709
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		169,763	150,509					(199)	(199)	150,309	157,825	165,716
Lease amortisation		–	–					2,514	2,514	2,514	2,640	2,772
Capital asset impairment		–	–					–	–	–	–	–
Total Depreciation & asset impairment	1	169,763	150,509	–	–	–	–	2,314	2,314	152,823	160,464	168,488
Bulk purchases												
Electricity Bulk Purchases		–	–					–	–	–	–	–
Water Bulk Purchases		145,787	143,837					1	1	143,838	151,029	158,581
Total bulk purchases	1	145,787	143,837	–	–	–	–	1	1	143,838	151,029	158,581
Transfers and grants												
Cash transfers and grants		–	–					–	–	–	–	–
Non-cash transfers and grants		–	–					–	–	–	–	–
Total transfers and grants		–	–	–	–	–	–	–	–	–	–	–
Contracted services												
Outsourced Services		38,178	38,278					29,088	29,088	67,366	70,734	74,271
Consultants and Professional Services		68,014	68,114					(10,208)	(10,208)	57,906	60,801	63,841
Contractors		85,772	98,992					(32,104)	(32,104)	66,888	70,232	73,744
Total contracted services		191,964	205,384	–	–	–	–	(13,225)	(13,225)	192,159	201,767	211,856
Other Expenditure By Type												
Collection costs		–	–					–	–	–	–	–
Contributions to 'other' provisions		–	–					–	–	–	–	–
Audit fees		–	–					728	728	728	765	803
Other Expenditure		312,893	238,005					(1,420)	(1,420)	236,585	248,414	260,835
Municipal Services		79,640	79,640					5,315	5,315	84,954.675	89,202	93,653

Indigent Relief		88,447	72,601					(700)	(700)	71,900,624	75,496	79,270
Wet Fuel		24,020	24,020					(3,583)	(3,583)	20,437,174	21,459	22,532
Telemetric Systems		8,200	8,200					400	400	8,600,000	9,030	9,482
Insurance Claims		7,757	7,757					–	–	7,756,995	8,145	8,552
Uniform and Protective Clothing		5,534	5,534					0	0	5,534,541	5,811	6,102
Domestic		5,441	5,341					(4,403)	(4,403)	938,422	985	1,035
Professional Bodies, Membership and Subscription		4,690	4,690					584	584	5,273,801	5,537	5,814
Workmens Compensation Fund		3,500	3,500					(142)	(142)	3,357,881	3,526	3,702
Tenders		3,070	3,070					(2,185)	(2,185)	884,808	929	976
Computer Equipment		2,450	2,450					–	–	2,450,000	2,573	2,701
Skills Development Fund Levy		2,293	2,293					(1,593)	(1,593)	699,333	734	771
Wireless Network		2,150	2,150					–	–	2,150,000	2,258	2,370
Cellular Contract (Subscription and Calls)		1,800	1,800					(747)	(747)	1,052,501	1,105	1,160
Vehicle Tracking		1,800	1,800					100	100	1,900,000	1,995	2,095
Other Assets		1,600	1,600					747	747	2,347,035	2,464	2,588
Printing, Publications and Books		1,588	1,588					(125)	(125)	1,463,530	1,537	1,614
Motor Vehicle Licence and Registrations		1,500	1,500					501	501	2,001,152	2,101	2,206
Telephone, Fax, Telegraph and Telex		1,400	1,400					(107)	(107)	1,292,765	1,357	1,425
Other Expenditure		66,014	7,071					163,213	163,213	170,284,192	12,169	12,777
Total Other Expenditure	1	**312,893**	**238,005**	–	–	–	–	**(692)**	**(692)**	**237,313**	**249,179**	**261,638**
by Expenditure Item	14											
Employee related costs		–	–					–	–	–	–	–
Other materials		520	520					157	157	677	710	746
Contracted Services		84,539	94,989					(29,724)	(29,724)	65,266	68,529	71,955
Other Expenditure		9,370	9,370					(7,191)	(7,191)	2,179	2,288	2,402
Total Repairs and Maintenance Expenditure	15	**94,429**	**104,879**	–	–	–	–	**(36,758)**	**(36,758)**	**68,121**	**71,527**	**75,104**

References

1. *Must reconcile with relevant line on the 'Financial Performance' budget*
2. *Must reconcile to supporting documentation on staff salaries*
3. *Insert other categories where revenue or expenditure is of a material nature*
4. *Expenditure to meet any unfunded obligations*
5. *Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)*
6. *Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.*
7. *Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for*

8. *Increases of funds approved under section 31 MFMA*
9. *Adjustments approved in accordance with section 29 MFMA*
10. *Adjustments to funding allocations from National or Provincial Government*
11. *Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (sec*

12. *G = B + C + D + E + F*
13. *Adjusted Budget H = (A or A1/2 etc) + G*

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

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Consumer debtors												
Consumer debtors		–	582,283					(165,400)	(165,400)	416,882	437,726	459,613
Less: provision for debt impairment		–	420,466	–	–	–	–	(322,599)	(322,599)	97,867	102,760	107,898
Total Consumer debtors	1	–	161,816	–	–	–	–	157,199	157,199	319,015	334,966	351,714
Debt impairment provision												
Balance at the beginning of the year		–	420,466					(322,599)	(322,599)	97,867	102,760	107,898
Contributions to the provision		–	–					–	–	–	–	–
Bad debts written off		–	–					–	–	–	–	–
Balance at end of year		–	420,466	–	–	–	–	(322,599)	(322,599)	97,867	102,760	107,898
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		10,113,380	10,007,524					(1,701,167)	(1,701,167)	8,306,357	8,721,675	9,157,758
Leases recognised as PPE	2	–	–					–	–	–	–	–
Less: Accumulated depreciation		5,107,704	5,242,475					(909,256)	(909,256)	4,333,219	4,549,880	4,777,374
Total Property, plant & equipment	1	5,005,676	4,765,049	–	–	–	–	(791,911)	(791,911)	3,973,138	4,171,795	4,380,385
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		–	7,986					(7,986)	(7,986)	–	–	–
Current portion of long-term liabilities		24,200	44,711					7,986	7,986	52,697	55,332	58,098
Total Current liabilities - Borrowing		24,200	52,697	–	–	–	–	–	–	52,697	55,332	58,098
Trade and other payables												
Trade Payables		375,824	1,059,201					(629,512)	(629,512)	429,689	451,174	473,732
Other creditors		–	–					(14,745)	(14,745)	(14,745)	(15,482)	(16,257)
Unspent conditional transfers		20,237	524,147					(500,910)	(500,910)	23,237	24,399	25,619
VAT		45,559	19,190					26,852	26,852	46,042	48,344	50,761
Total Trade and other payables	1	441,620	1,602,538	–	–	–	–	(1,118,315)	(1,118,315)	484,223	508,434	533,855
Non current liabilities - Borrowing												
Borrowing	3	7,986	65,237					(17,644)	(17,644)	47,594	49,973	52,472
Finance leases (including PPP asset element)		–	–					18	18	18	19	20
Total Non current liabilities - Borrowing		7,986	65,237	–	–	–	–	(17,626)	(17,626)	47,612	49,993	52,492
Provisions - non current												
Retirement benefits		–	21,900					(3,739)	(3,739)	18,160	19,068	20,022
Refuse landfill site rehabilitation		–	–					–	–	–	–	–
Other		–	–					18,896	18,896	18,896	19,841	20,833
Total Provisions - non current		–	21,900	–	–	–	–	15,157	15,157	37,056	38,909	40,855
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		–	4,342,488					(715,064)	(715,064)	3,627,425	3,808,796	3,999,236
GRAP adjustments		–	–					–	–	–	–	–
Restated balance		–	4,342,488	–	–	–	–	(715,064)	(715,064)	3,627,425	3,808,796	3,999,236
Surplus/(Deficit)		85,145	242,802	–	–	–	–	313	313	243,116	255,271	268,035
Transfers to/from Reserves		–	–					–	–	–	–	–
Depreciation offsets		–	–					–	–	–	–	–
Other adjustments		–	–					–	–	–	–	–
Accumulated Surplus/(Deficit)	1	85,145	4,585,291	–	–	–	–	(714,750)	(714,750)	3,870,540	4,064,067	4,267,271
Reserves												
Housing Development Fund		–	–					–	–	–	–	–
Capital replacement		–	–					–	–	–	–	–
Self-insurance		–	–					–	–	–	–	–
Other reserves		–	–					–	–	–	–	–
Revaluation		–	–					–	–	–	–	–
Total Reserves	2	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	85,145	4,585,291	–	–	–	–	(714,750)	(714,750)	3,870,540	4,064,067	4,267,271

References

1. Must reconcile with 'Financial Position' budget

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

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

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

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

6. Increases of funds approved under section 31 MFMA

7. Adjustments approved in accordance with section 29 MFMA

8. Adjustments to funding allocations from National or Provincial Government

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

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

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

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

Description of financial indicator	Basis of calculation	2017/18 Audited Outcome	2018/19 Audited Outcome	2019/20 Audited Outcome	Budget Year 2020/21 Original Budget	Budget Year 2020/21 Prior Adjusted	Budget Year 2020/21 Adjusted Budget	Budget Year +1 2021/22 Adjusted Budget	Budget Year +2 2022/23 Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.2%	0.2%	1.0%	1.0%	1.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities				2.8%	76.5%	89.4%	89.4%	89.4%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				2.8%	76.5%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.0	0.2	0.3	0.3	0.3
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				0.6%	85.7%	26.8%	26.8%	26.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					1723.5%	90.1%	351.7%	252.2%	198.6%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				32.7%	30.9%	33.0%	33.0%	33.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				8.2%	8.7%	5.6%	5.5%	5.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				14.9%	12.7%	12.9%	12.9%	12.9%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				5319.0%	5421.2%	5476.6%	5476.6%	5750.4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				0.0%	13.4%	25.8%	25.8%	25.8%
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 -

Description	Ref	MFMA section	2017/18	2018/19	2019/20	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2021/22	Budget Year +2 2022/23
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				25,624	1,777,834	137,663	201,621	268,778
Cash + investments at the yr end less applications - R'000	2	18(1)b				(396,061)	(175,685)	20,919	21,965	23,063
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				85,145	242,802	243,116	255,271	268,035
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-1.0%	-1.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	0.0%	95.4%	76.3%	76.3%	76.3%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				6.2%	5.3%	5.8%	5.8%	5.8%
Capital payments % of capital expenditure	8	18(1)c;19				0.0%	-100.0%	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)				1.9%	2.1%	1.9%	1.8%	1.8%
Asset renewal % of capital budget	14	20(1)(vi)				4.5%	4.9%	12.0%	12.7%	12.7%

References

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

2. Deduct applications (defined) from cash balances

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

4. Indicative of funded operational requirements

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

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

7. Realistic average increase in doubtful debt provision

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

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

10. Substantiation of National/Province allocations included in budget

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

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

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

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

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

Description	Ref	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		499,502	538,854	–	–	–	–	541,719	565,797	594,087
Local Government Equitable Share		480,369	471,513			–	–	471,513	495,089	519,843
Expanded Public Works Programme Integrated Grant	3	4,468	4,468			–	–	4,468	4,691	4,926
Local Government Financial Management Grant		1,800	1,800			–	–	1,800	1,890	1,985
Municipal Disaster Relief Grant		–	–			–	–	–	–	–
Water Services Infrastructure Grant		–	–			–	–	–	–	–
Rural Road Asset Management Systems Grant		2,865	–			–	–	2,865	–	–
Municipal Disaster Recovery Grant		–	–			–	–	–	–	–
Municipal Infrastructure Grant		10,000	61,073			–	–	61,073	64,127	67,333
Other transfers and grants [insert description]		–	–			–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
	4	–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Other transfers and grants [insert description]	5	–	–			–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Education, Training and Development Practices SETA		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Total Operating Transfers and Grants	6	499,502	538,854	–	–	–	–	541,719	565,797	594,087
<u>Capital Transfers and Grants</u>										
National Government:		279,336	228,263	–	–	(2,937)	(2,937)	225,326	236,592	248,422
Municipal Infrastructure Grant		229,336	178,263			(2,937)	(2,937)	175,326	184,092	193,297
Water Services Infrastructure Grant		50,000	50,000			–	–	50,000	52,500	55,125
Municipal Disaster Relief Grant		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Other capital transfers [insert description]		–	–			–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Airports Company		–	–			–	–	–	–	–
		–	–			–	–		–	–
Total Capital Transfers and Grants	6	279,336	228,263	–	–	(2,937)	(2,937)	225,326	236,592	248,422
TOTAL RECEIPTS OF TRANSFERS & GRANTS		778,838	767,117	–	–	(2,937)	(2,937)	767,045	802,389	842,508

<u>References</u>

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

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

3. Replacement of RSC levies

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

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

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

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

8. Increases of funds approved under section 31 MFMA

9. Adjustments to funding allocations from National or Provincial Government

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

11. E = B + C + D

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

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

Description	Ref	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		(69,162)	(64,845)	–	–	17,266	17,266	(47,579)	(49,958)	(52,456)
Local Government Equitable Share		–	–			–	–	–	–	–
Expanded Public Works Programme Integrated Grant		(8,076)	(2,860)			(1,608)	(1,608)	(4,468)	(4,691)	(4,926)
Local Government Financial Management Grant		(2,113)	(2,113)			(300)	(300)	(2,413)	(2,533)	(2,660)
Municipal Disaster Relief Grant		–	(2,900)			–	–	(2,900)	(3,045)	(3,197)
Water Services Infrastructure Grant		(500)	(500)			–	–	(500)	(525)	(551)
Rural Road Asset Management Systems Grant		–	–			–	–	–	–	–
Municipal Disaster Recovery Grant		–	–			–	–	–	–	–
Municipal Infrastructure Grant		(58,473)	(56,473)			19,175	19,175	(37,298)	(39,163)	(41,121)
Other transfers and grants [insert description]		–	–			–	–	–	–	–
Provincial Government:		(2,685)	(2,685)	–	–	–	–	(2,685)	(2,819)	(2,960)
Specify (Add grant description)		(2,685)	(2,685)			–	–	(2,685)	(2,819)	(2,960)
		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Other transfers and grants [insert description]		–	–			–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Education, Training and Development Practices SETA		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Total operating expenditure of Transfers and Grants:		(71,847)	(67,530)	–	–	17,266	17,266	(50,264)	(52,777)	(55,416)
Capital expenditure of Transfers and Grants										
National Government:		(206,748)	(212,148)	–	–	(16,993)	(16,993)	(229,141)	(240,598)	(252,628)
Municipal Infrastructure Grant		(157,248)	(154,648)			(16,993)	(16,993)	(171,641)	(180,223)	(189,235)
Water Services Infrastructure Grant		(49,500)	(49,500)			–	–	(49,500)	(51,975)	(54,574)
Municipal Disaster Relief Grant		–	(8,000)			–	–	(8,000)	(8,400)	(8,820)
		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Other capital transfers [insert description]		–	–			–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Airports Company		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Total capital expenditure of Transfers and Grants		(206,748)	(212,148)	–	–	(16,993)	(16,993)	(229,141)	(240,598)	(252,628)
Total capital expenditure of Transfers and Grants		(278,595)	(279,678)	–	–	273	273	(279,405)	(293,375)	(308,044)

References

1. Transfers/Grant expenditure must be separately listed for each allocation received

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

3. Increases of funds approved under section 31 MFMA

4. Adjustments to funding allocations from National or Provincial Government

5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the

6. E = B + C + D

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

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

Description	Ref	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts		499,502	538,854			–	–	538,854	565,797	594,087
Conditions met - transferred to revenue		479,265	491,195	–	–	27,422	27,422	518,617	544,548	571,775
Conditions still to be met - transferred to liabilities		20,237	47,659			(27,422)	(27,422)	20,237	21,249	22,311
Provincial Government:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts		–	–			–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	(1,000)	(1,000)	(1,000)	(1,050)	(1,103)
Conditions still to be met - transferred to liabilities		–	–			1,000	1,000	1,000	1,050	1,103
District Municipality:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts						–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–			–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts		–	–			23,430	23,430	23,430	24,601	25,831
Conditions met - transferred to revenue		–	–	–	–	23,430	23,430	23,430	24,601	25,831
Conditions still to be met - transferred to liabilities		–	–			–	–	–	–	–
Total operating transfers and grants revenue		479,265	491,195	–	–	49,852	49,852	541,047	568,099	596,504
Total operating transfers and grants - CTBM	2	20,237	47,659	–	–	(26,422)	(26,422)	21,237	22,299	23,414
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts		279,336	228,263			(2,937)	(2,937)	225,326	236,592	248,422
Conditions met - transferred to revenue		279,336	228,263	–	–	102,595	102,595	330,858	347,401	364,771
Conditions still to be met - transferred to liabilities		–	–			(105,532)	(105,532)	(105,532)	(110,809)	(116,349)
Provincial Government:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts		–	–			–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–			–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts		–	–			–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–			–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts		–	–			–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–			–	–	–	–	–
Total capital transfers and grants revenue		279,336	228,263	–	–	102,595	102,595	330,858	347,401	364,771
Total capital transfers and grants - CTBM		–	–	–	–	(105,532)	(105,532)	(105,532)	(110,809)	(116,349)
TOTAL TRANSFERS AND GRANTS REVENUE		758,601	719,458	–	–	152,447	152,447	871,905	915,500	961,275
TOTAL TRANSFERS AND GRANTS - CTBM		20,237	47,659	–	–	(131,954)	(131,954)	(84,295)	(88,510)	(92,935)

References

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

2. CTBM = conditions to be met

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

4. Increases of funds approved under section 31 MFMA

5. Adjustments to funding allocations from National or Provincial Government

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

6. E = B + C + D

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

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

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash transfers to other municipalities												
Ugu Tourism Authority	1	–	–					–	–	–	–	–
Ugu Development Agency		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to Entities/Other External Mechanisms												
Ugu Tourism Authority	2	–	–					13,842	13,842	13,842	14,534	15,261
Ugu Development Agency		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	13,842	13,842	13,842	14,534	15,261
Cash transfers to other Organs of State												
Ugu Tourism Authority	3	–	–					–	–	–	–	–
Ugu Development Agency		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organisations												
Ugu Tourism Authority	4	–	–					–	–	–	–	–
Ugu Development Agency		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		–	–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS	5	–	–	–	–	–	–	13,842	13,842	13,842	14,534	15,261

Non-cash transfers to other municipalities												
Ugu Tourism Authority	1	–	–					–	–	–	–	–
Ugu Development Agency		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to Entities/Other External Mechanisms												
Ugu Tourism Authority	2	–	–					–	–	–	–	–
Ugu Development Agency		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to other Organs of State												

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

Summary of remuneration	Ref	Budget Year 2020/21									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
			5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		7,115	7,115					674	674	7,790	9.5%
Pension and UIF Contributions		381	381					(381)	(381)	–	
Medical Aid Contributions		321	321					(321)	(321)	–	
Motor Vehicle Allowance		4,057	4,057					(4,057)	(4,057)	–	
Cellphone Allowance		1,074	1,074					(1,074)	(1,074)	–	
Housing Allowances		2,404	2,481					(2,481)	(2,481)	–	
Other benefits and allowances		62	62					2,146	2,146	2,208	
Sub Total - Councillors		**15,414**	**15,491**			**–**		**(5,494)**	**(5,494)**	**9,997**	**-35.1%**
% increase			**0**							**(0)**	
Senior Managers of the Municipality											
Basic Salaries and Wages		8,282	8,282					(7,085)	(7,085)	1,197	-85.6%
Pension and UIF Contributions		–	–					135	135	135	#DIV/0!
Medical Aid Contributions		–	–					56	56	56	#DIV/0!
Overtime		–	–					–	–	–	
Performance Bonus		–	–					28	28	28	
Motor Vehicle Allowance		–	–					300	300	300	#DIV/0!
Cellphone Allowance		78	78					(65)	(65)	13	-83.7%
Housing Allowances		–	–					2	2	2	
Other benefits and allowances		–	–					–	–	–	
Payments in lieu of leave		–	–					70	70	70	
Long service awards		–	–					75	75	75	#DIV/0!
Post-retirement benefit obligations	5	–	–					–	–	–	
Sub Total - Senior Managers of Municipality		**8,360**	**8,360**	**–**		**–**		**(6,485)**	**(6,485)**	**1,875**	**-77.6%**
% increase			**–**							**(0)**	
Other Municipal Staff											
Basic Salaries and Wages		259,176	254,616					5,352	5,352	259,967	0.3%
Pension and UIF Contributions		34,640	34,640					7,177	7,177	41,817	20.7%
Medical Aid Contributions		17,649	17,649					(618)	(618)	17,030	-3.5%
Overtime		28,602	28,602					16,296	16,296	44,898	57.0%
Performance Bonus		–	–					–	–	–	
Motor Vehicle Allowance		10,473	10,473					(1,000)	(1,000)	9,472	-9.6%
Cellphone Allowance		1,325	1,325					1,531	1,531	2,856	115.6%
Housing Allowances		3,453	3,453					(1,602)	(1,602)	1,851	
Other benefits and allowances		6,709	6,709					3,847	3,847	10,556	
Payments in lieu of leave		4,582	4,582					(1,683)	(1,683)	2,899	-36.7%
Long service awards		1,740	1,740					2	2	1,742	0.1%
Post-retirement benefit obligations	5	–	–					–	–	–	
Sub Total - Other Municipal Staff		**368,349**	**363,789**	**–**	**–**	**–**	**–**	**29,302**	**29,302**	**393,091**	**6.7%**
% increase											
Total Parent Municipality		**392,123**	**387,640**	**–**	**–**	**–**	**–**	**17,323**	**17,323**	**404,963**	**3.3%**
Board Members of Entities											
Basic Salaries and Wages		–	–					–	–	–	
Pension and UIF Contributions		–	–					–	–	–	
Medical Aid Contributions		–	–					–	–	–	
Overtime		–	–					–	–	–	
Performance Bonus		–	–					–	–	–	
Motor Vehicle Allowance		–	–					–	–	–	
Cellphone Allowance		–	–					–	–	–	
Housing Allowances		–	–					–	–	–	
Other benefits and allowances		–	–					–	–	–	
Board Fees		–	–					–	–	–	
Payments in lieu of leave		–	–					–	–	–	
Long service awards		–	–					–	–	–	
Post-retirement benefit obligations	5	–	–					–	–	–	
Sub Total - Board Members of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
% increase											
Senior Managers of Entities											
Basic Salaries and Wages		–	–					4,951	4,951	4,951	#DIV/0!
Pension and UIF Contributions		–	–					900	900	900	#DIV/0!
Medical Aid Contributions		–	–					–	–	–	
Overtime		–	–					–	–	–	
Performance Bonus		–	–					340	340	340	
Motor Vehicle Allowance		–	–					223	223	223	
Cellphone Allowance		–	–					–	–	–	
Housing Allowances		–	–					–	–	–	
Other benefits and allowances		–	–					–	–	–	
Payments in lieu of leave		–	–					122	122	122	#DIV/0!
Long service awards		–	–					–	–	–	
Post-retirement benefit obligations	5	–	–					–	–	–	
Sub Total - Senior Managers of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**6,536**	**6,536**	**6,536**	**#DIV/0!**
% increase											
Other Staff of Entities											
Basic Salaries and Wages		–	–					4,440	4,440	4,440	#DIV/0!
Pension and UIF Contributions		–	–					246	246	246	#DIV/0!
Medical Aid Contributions		–	–					188	188	188	#DIV/0!
Overtime		–	–					–	–	–	
Performance Bonus		–	–					–	–	–	
Motor Vehicle Allowance		–	–					490	490	490	#DIV/0!
Cellphone Allowance		–	–					32	32	32	#DIV/0!
Housing Allowances		–	–					10	10	10	
Other benefits and allowances		–	–					–	–	–	
Payments in lieu of leave		–	–					84	84	84	#DIV/0!
Long service awards		–	–					–	–	–	
Post-retirement benefit obligations	5	–	–					–	–	–	
Sub Total - Other Staff of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**5,491**	**5,491**	**5,491**	**#DIV/0!**
% increase											
Total Municipal Entities		**–**	**–**	**–**	**–**	**–**	**–**	**12,027**	**12,027**	**12,027**	**#DIV/0!**
TOTAL SALARY, ALLOWANCES & BENEFITS		392,123	387,640	–	–	–	–	29,350	29,350	416,990	6.3%

% increase											
TOTAL MANAGERS AND STAFF		376,709	372,149	–	–	–	–	34,844	34,844	406,993	8.0%

References

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

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

3. s57 of the Systems Act

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

5. Includes pension payments and employer contributions to medical aid

Column Definitions:

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

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

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

7. Increases of funds approved under section 31 MFMA

8. Adjustments approved in accordance with section 29 MFMA

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

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

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

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

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - Executive and Council		372	372	372	372	372	372	372	372	372	372	372	372	4,468	4,691	4,926
Vote 2 - Finance and Administration		21,031	21,031	21,031	21,031	21,031	21,031	21,031	21,031	21,031	21,031	21,031	21,031	252,373	264,991	278,241
Vote 3 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		756	756	756	756	756	756	756	756	756	756	756	756	9,068	9,521	9,997
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Development		4,402	4,402	4,402	4,402	4,402	4,402	4,402	4,402	4,402	4,402	4,402	4,402	52,821	55,462	58,235
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Environmental Protection		1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	18,295	37,370	39,238	41,200
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		83,183	83,183	83,183	83,183	83,183	83,183	83,183	83,183	83,183	83,183	83,183	83,183	998,196	1,048,106	1,100,511
Vote 14 - Waste Water Management		9,068	9,068	9,068	9,068	9,068	9,068	9,068	9,068	9,068	9,068	9,068	9,068	108,816	114,256	119,969
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		120,546	120,546	120,546	120,546	120,546	120,546	120,546	120,546	120,546	120,546	120,546	137,107	1,463,111	1,536,267	1,613,080
Expenditure by Vote																
Vote 1 - Executive and Council		5,575	5,575	5,575	5,575	5,575	5,575	5,575	5,575	5,575	5,575	5,575	5,574	66,894	70,239	73,751
Vote 2 - Finance and Administration		28,356	28,356	28,356	28,356	28,356	28,356	28,356	28,356	28,356	28,356	28,356	28,356	340,271	357,285	375,149
Vote 3 - Internal Audit		441	441	441	441	441	441	441	441	441	441	441	441	5,287	5,552	5,829
Vote 4 - Community and Social Services		564	564	564	564	564	564	564	564	564	564	564	(545)	5,658	5,941	6,238
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		39	39	39	39	39	39	39	39	39	39	39	39	470	494	518
Vote 9 - Planning and Development		4,052	4,052	4,052	4,052	4,052	4,052	4,052	4,052	4,052	4,052	4,052	4,052	48,621	51,052	53,604
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Environmental Protection		97	97	97	97	97	97	97	97	97	97	97	16,978	18,046	18,948	19,896
Vote 12 - Energy Sources		97	97	97	97	97	97	97	97	97	97	97	97	1,161	1,219	1,280
Vote 13 - Water Management		42,379	42,379	42,379	42,379	42,379	42,379	42,379	42,379	42,379	42,379	42,379	42,379	508,543	533,970	560,669
Vote 14 - Waste Water Management		18,754	18,754	18,754	18,754	18,754	18,754	18,754	18,754	18,754	18,754	18,754	18,754	225,043	236,295	248,110
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		100,352	100,352	100,352	100,352	100,352	100,352	100,352	100,352	100,352	100,352	100,352	116,124	1,219,996	1,280,995	1,345,045
Surplus/ (Deficit)		20,194	20,194	20,194	20,194	20,194	20,194	20,194	20,194	20,194	20,194	20,194	20,983	243,116	255,271	268,035
														–	–	0

References

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

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

Description - Standard classification	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		21,403	21,403	21,403	21,403	21,403	21,403	21,403	21,403	21,403	21,403	21,403	21,403	256,841	269,683	283,167
Executive and council		372	372	372	372	372	372	372	372	372	372	372	372	4,468	4,691	4,926
Finance and administration		21,031	21,031	21,031	21,031	21,031	21,031	21,031	21,031	21,031	21,031	21,031	21,031	252,373	264,991	278,241
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		756	756	756	756	756	756	756	756	756	756	756	756	9,068	9,521	9,997
Community and social services		756	756	756	756	756	756	756	756	756	756	756	756	9,068	9,521	9,997
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		6,136	6,136	6,136	6,136	6,136	6,136	6,136	6,136	6,136	6,136	6,136	6,136	73,630	77,311	81,177
Planning and development		4,402	4,402	4,402	4,402	4,402	4,402	4,402	4,402	4,402	4,402	4,402	4,402	52,821	55,462	58,235
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	20,809	21,849	22,942
Trading services		92,251	92,251	92,251	92,251	92,251	92,251	92,251	92,251	92,251	92,251	92,251	92,251	1,107,012	1,162,362	1,220,480
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		83,183	83,183	83,183	83,183	83,183	83,183	83,183	83,183	83,183	83,183	83,183	83,183	998,196	1,048,106	1,100,511
Waste water management		9,068	9,068	9,068	9,068	9,068	9,068	9,068	9,068	9,068	9,068	9,068	9,068	108,816	114,256	119,969
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	16,561	17,389	18,250
Total Revenue - Functional		121,926	121,926	121,926	121,926	121,926	121,926	121,926	121,926	121,926	121,926	121,926	121,926	1,463,111	1,536,267	1,613,080
Expenditure - Functional																
Governance and administration		34,371	34,371	34,371	34,371	34,371	34,371	34,371	34,371	34,371	34,371	34,371	34,371	412,453	433,076	454,730
Executive and council		5,575	5,575	5,575	5,575	5,575	5,575	5,575	5,575	5,575	5,575	5,575	5,574	66,894	70,239	73,751
Finance and administration		28,356	28,356	28,356	28,356	28,356	28,356	28,356	28,356	28,356	28,356	28,356	28,356	340,271	357,285	375,140
Internal audit		441	441	441	441	441	441	441	441	441	441	441	441	5,287	5,552	5,820
Community and public safety		603	603	603	603	603	603	603	603	603	603	603	603	7,237	7,599	7,979
Community and social services		564	564	564	564	564	564	564	564	564	564	564	564	6,767	7,105	7,460
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		39	39	39	39	39	39	39	39	39	39	39	39	470	494	510
Economic and environmental services		4,149	4,149	4,149	4,149	4,149	4,149	4,149	4,149	4,149	4,149	4,149	4,149	49,785	52,275	54,881
Planning and development		4,052	4,052	4,052	4,052	4,052	4,052	4,052	4,052	4,052	4,052	4,052	4,052	48,621	51,052	53,604
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		97	97	97	97	97	97	97	97	97	97	97	97	1,165	1,223	1,284
Trading services		61,229	61,229	61,229	61,229	61,229	61,229	61,229	61,229	61,229	61,229	61,229	61,229	734,748	771,485	810,050
Energy sources		97	97	97	97	97	97	97	97	97	97	97	97	1,161	1,219	1,280
Water management		42,379	42,379	42,379	42,379	42,379	42,379	42,379	42,379	42,379	42,379	42,379	42,379	508,543	533,970	560,609
Waste water management		18,754	18,754	18,754	18,754	18,754	18,754	18,754	18,754	18,754	18,754	18,754	18,754	225,043	236,295	248,110
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314	15,772	16,561	17,389
Total Expenditure - Functional		101,666	101,666	101,666	101,666	101,666	101,666	101,666	101,666	101,666	101,666	101,666	101,666	1,219,996	1,280,995	1,345,046
Surplus/ (Deficit) 1.		20,260	20,260	20,260	20,260	20,260	20,260	20,260	20,260	20,260	20,260	20,260	20,260	243,116	255,271	268,035
														–	(0)	0

References

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

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue		39,508	39,508	39,508	39,508	39,508	39,508	39,508	39,508	39,508	39,508	39,508	39,508	474,097	497,802	522,692
Service charges - sanitation revenue		7,792	7,792	7,792	7,792	7,792	7,792	7,792	7,792	7,792	7,792	7,792	7,792	93,508	98,183	103,093
Service charges - refuse revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		62	62	62	62	62	62	62	62	62	62	62	62	740	777	816
Interest earned - external investments		232	232	232	232	232	232	232	232	232	232	232	232	2,786	2,925	3,072
Interest earned - outstanding debtors		154	154	154	154	154	154	154	154	154	154	154	154	1,848	1,941	2,038
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1	1	1	1	1	1	1	1	1	1	1	1	8	8	8
Licences and permits		42	42	42	42	42	42	42	42	42	42	42	42	500	525	551
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		46,857	46,857	46,857	46,857	46,857	46,857	46,857	46,857	46,857	46,857	46,857	46,857	562,284	590,398	619,918
Other revenue		8,262	8,262	8,262	8,262	8,262	8,262	8,262	8,262	8,262	8,262	8,262	8,262	99,150	104,107	109,312
Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue		102,910	102,910	102,910	102,910	102,910	102,910	102,910	102,910	102,910	102,910	102,910	102,910	1,234,920	1,296,666	1,361,499
Expenditure By Type																
Employee related costs		33,916	33,916	33,916	33,916	33,916	33,916	33,916	33,916	33,916	33,916	33,916	33,916	406,993	427,342	448,709
Remuneration of councillors		833	833	833	833	833	833	833	833	833	833	833	833	9,997	10,497	11,022
Debt impairment		2,739	2,739	2,739	2,739	2,739	2,739	2,739	2,739	2,739	2,739	2,739	2,739	32,868	34,512	36,237
Depreciation & asset impairment		12,735	12,735	12,735	12,735	12,735	12,735	12,735	12,735	12,735	12,735	12,735	12,735	152,823	160,464	168,488
Finance charges		556	556	556	556	556	556	556	556	556	556	556	556	6,675	7,009	7,360
Bulk purchases		11,986	11,986	11,986	11,986	11,986	11,986	11,986	11,986	11,986	11,986	11,986	11,986	143,838	151,029	158,581
Other materials		1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	17,997	18,897	19,842
Contracted services		16,013	16,013	16,013	16,013	16,013	16,013	16,013	16,013	16,013	16,013	16,013	16,013	192,159	201,767	211,856
Transfers and subsidies		1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	19,323	20,290	21,304
Other expenditure		19,776	19,776	19,776	19,776	19,776	19,776	19,776	19,776	19,776	19,776	19,776	19,776	237,313	249,179	261,638
Losses		1	1	1	1	1	1	1	1	1	1	1	1	9	9	9
Total Expenditure		101,666	101,666	101,666	101,666	101,666	101,666	101,666	101,666	101,666	101,666	101,666	101,666	1,219,996	1,280,995	1,345,045
Surplus/(Deficit)		1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	14,925	15,671	16,454
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,016	19,016	19,016	19,016	19,016	19,016	19,016	19,016	19,016	19,016	19,016	19,016	228,191	239,601	251,581
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		20,260	20,260	20,260	20,260	20,260	20,260	20,260	20,260	20,260	20,260	20,260	20,260	243,116	255,271	268,035

References

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

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

Monthly cash flows	Ref	Budget Year 2020/21													Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		35,395	35,395	35,395	35,395	35,395	35,395	35,395	35,395	35,395	35,395	35,395	35,395	424,736	424,736	445,973	468,272
Service charges - sanitation revenue		7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159	7,159	85,910	85,910	90,206	94,716
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		51	51	51	51	51	51	51	51	51	51	51	51	617	617	648	680
Interest earned - external investments		1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	16,000	16,000	16,800	17,640
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		45	45	45	45	45	45	45	45	45	45	45	45	535	535	562	590
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		44,955	44,955	44,955	44,955	44,955	44,955	44,955	44,955	44,955	44,955	44,955	44,955	539,462	539,462	566,436	594,757
Other revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Receipts by Source		**88,938**	**88,938**	**88,938**	**88,938**	**88,938**	**88,938**	**88,938**	**88,938**	**88,938**	**88,938**	**88,938**	**88,938**	**1,067,261**	**1,067,261**	**1,120,624**	**1,176,655**
Other Cash Flows by Source																	
and District)		19,016	19,016	19,016	19,016	19,016	19,016	19,016	19,016	19,016	19,016	19,016	19,016	228,191	228,191	239,601	251,581
Departmental Agencies, Households, Non-profit Institutions, Private Enterprises,		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403	76,837	76,837	80,679	84,713
Decrease (increase) in non-current receivables		82	82	82	82	82	82	82	82	82	82	82	82	986	986	1,035	1,087
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		**114,440**	**114,440**	**114,440**	**114,440**	**114,440**	**114,440**	**114,440**	**114,440**	**114,440**	**114,440**	**114,440**	**114,440**	**1,373,275**	**1,373,275**	**1,441,939**	**1,514,036**
Cash Payments by Type																	
Employee related costs		33,916	33,916	33,916	33,916	33,916	33,916	33,916	33,916	33,916	33,916	33,916	33,916	406,993	406,993	427,342	448,709
Remuneration of councillors		833	833	833	833	833	833	833	833	833	833	833	833	9,997	9,997	10,497	11,022
Finance charges		556	556	556	556	556	556	556	556	556	556	556	556	6,675	6,675	7,009	7,360
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		11,986	11,986	11,986	11,986	11,986	11,986	11,986	11,986	11,986	11,986	11,986	11,986	143,838	143,838	151,029	158,581
Other materials		1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	17,997	17,997	18,897	19,842
Contracted services		16,013	16,013	16,013	16,013	16,013	16,013	16,013	16,013	16,013	16,013	16,013	16,013	192,159	192,159	201,767	211,856
Transfers and grants - other municipalities		25	25	25	25	25	25	25	25	25	25	25	25	300	300	315	331
Transfers and grants - other		1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	19,023	19,023	19,975	20,973
Other expenditure		19,776	19,776	19,776	19,776	19,776	19,776	19,776	19,776	19,776	19,776	19,776	19,776	237,313	237,313	249,179	261,638
Cash Payments by Type		**86,191**	**86,191**	**86,191**	**86,191**	**86,191**	**86,191**	**86,191**	**86,191**	**86,191**	**86,191**	**86,191**	**86,191**	**1,034,296**	**1,011,972**	**1,065,721**	**1,119,007**
Other Cash Flows/Payments by Type																	
Capital assets		24,364	24,364	24,364	24,364	24,364	24,364	24,364	24,364	24,364	24,364	24,364	24,364	292,368	292,368	306,986	322,336
Repayment of borrowing		418	418	418	418	418	418	418	418	418	418	418	418	5,022	5,022	5,273	5,537
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		**110,974**	**110,974**	**110,974**	**110,974**	**110,974**	**110,974**	**110,974**	**110,974**	**110,974**	**110,974**	**110,974**	**110,974**	**1,331,685**	**1,312,362**	**1,377,980**	**1,446,879**
NET INCREASE/(DECREASE) IN CASH HELD		**3,466**	**3,466**	**3,466**	**3,466**	**3,466**	**3,466**	**3,466**	**3,466**	**3,466**	**3,466**	**3,466**	**3,466**	**41,590**	**60,913**	**63,959**	**67,156**
Cash/cash equivalents at the month/year beginning:		76,750	80,216	83,681	87,147	90,613	94,079	97,545	101,010	104,476	137,942	111,408	114,873	1,149,740	76,750	137,663	201,621
Cash/cash equivalents at the month/year end:		80,216	83,681	87,147	90,613	94,079	97,545	101,010	104,476	107,942	111,408	114,873	118,339	1,191,329	137,663	201,621	268,778

35

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

Description - Municipal Vote	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure appropriation																
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,794	27,802	29,192	30,651
Vote 3 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–	95	95	100	105
Vote 12 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Management		20,155	20,155	20,155	20,155	20,155	20,155	20,155	20,155	20,155	20,155	20,155	20,155	241,858	253,951	266,649
Vote 14 - Waste Water Management		1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	23,198	24,358	25,576
Vote 15 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,977	292,953	307,601	322,981
Total Capital Expenditure	2	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,977	292,953	307,601	322,981

References

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

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

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,794	27,802	29,192	30,651
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,794	27,802	29,192	30,651
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		22,088	22,088	22,088	22,088	22,088	22,088	22,088	22,088	22,088	22,088	22,088	22,088	265,056	278,309	292,225
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		20,155	20,155	20,155	20,155	20,155	20,155	20,155	20,155	20,155	20,155	20,155	20,155	241,858	253,951	266,649
Waste water management		1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	23,198	24,358	25,576
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	95	95	100	105
Total Capital Expenditure - Functional		24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,361	24,977	292,953	307,601	322,981

References

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

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

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

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		126,250	131,488	–	–	–	–	(16,744)	(16,744)	114,744	120,481	126,505
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		77,601	84,439	–	–	–	–	6,926	6,926	91,365	95,933	100,730
Dams and Weirs								–	–	–	–	–
Boreholes		7,000	7,000					900	900	7,900	8,295	8,710
Reservoirs		1,000	1,000					–	–	1,000	1,050	1,103
Pump Stations		2,615	2,615					–	–	2,615	2,746	2,883
Water Treatment Works		9,020	6,490					13,376	13,376	19,866	20,859	21,902
Bulk Mains		26,000	28,000					7,050	7,050	35,050	36,802	38,642
Distribution		31,966	39,334					(14,400)	(14,400)	24,934	26,181	27,490
Distribution Points		–	–					–	–	–	–	–
PRV Stations		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sanitation Infrastructure		46,849	46,849	–	–	–	–	(23,651)	(23,651)	23,198	24,358	25,576
Pump Station		1,649	6,768					–	–	6,768	7,106	7,462
Reticulation		–	3,000					511	511	3,511	3,687	3,871
Waste Water Treatment Works		45,200	37,081					(24,162)	(24,162)	12,919	13,565	14,243
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		1,800	200	–	–	–	–	(19)	(19)	181	190	200
Data Centres		1,800	200					(19)	(19)	181	190	200
Core Layers		–	–					–	–	–	–	–
Distribution Layers		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Halls		–	–					–	–	–	–	–
Centres		–	–					–	–	–	–	–
Crèches		–	–					–	–	–	–	–
Clinics/Care Centres		–	–					–	–	–	–	–
Fire/Ambulance Stations		–	–					–	–	–	–	–
Testing Stations		–	–					–	–	–	–	–
Museums		–	–					–	–	–	–	–
Galleries		–	–					–	–	–	–	–
Theatres		–	–					–	–	–	–	–
Libraries		–	–					–	–	–	–	–
Cemeteries/Crematoria		–	–					–	–	–	–	–
Police		–	–					–	–	–	–	–
Purls		–	–					–	–	–	–	–
Public Open Space		–	–					–	–	–	–	–
Nature Reserves		–	–					–	–	–	–	–
Public Ablution Facilities		–	–					–	–	–	–	–
Markets		–	–					–	–	–	–	–
Stalls		–	–					–	–	–	–	–
Abattoirs		–	–					–	–	–	–	–
Airports		–	–					–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–					–	–	–	–	–
Outdoor Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–

Monuments		–	–					–	–	–	–	–
Historic Buildings		–	–					–	–	–	–	–
Works of Art		–	–					–	–	–	–	–
Conservation Areas		–	–					–	–	–	–	–
Other Heritage		–	–					–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–					–	–	–	–	–
Unimproved Property		–	–					–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–					–	–	–	–	–
Unimproved Property		–	–					–	–	–	–	–
Other assets		22,000	10,000	–	–	–	–	(800)	(800)	9,200	9,660	10,143
Operational Buildings		20,000	10,000	–	–	–	–	(800)	(800)	9,200	9,660	10,143
Municipal Offices		20,000	10,000					(800)	(800)	9,200	9,660	10,143
Pay/Enquiry Points		–	–					–	–	–	–	–
Building Plan Offices		–	–					–	–	–	–	–
Workshops		–	–					–	–	–	–	–
Yards		–	–					–	–	–	–	–
Stores		–	–					–	–	–	–	–
Laboratories		–	–					–	–	–	–	–
Training Centres		–	–					–	–	–	–	–
Manufacturing Plant		–	–					–	–	–	–	–
Depots		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Housing		2,000	–	–	–	–	–	–	–	2,000	–	–
Staff Housing		2,000	–					–	–	2,000	–	–
Social Housing		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Biological or Cultivated Assets												–
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–					–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–	–					–	–	–	–	–
Effluent Licenses		–	–					–	–	–	–	–
Solid Waste Licenses		–	–					–	–	–	–	–
Computer Software and Applications		–	–					–	–	–	–	–
Load Settlement Software Applications		–	–					–	–	–	–	–
Unspecified		–	–					–	–	–	–	–
Computer Equipment		–	1,800	–	–	–	–	(200)	(200)	1,600	1,680	1,764
Computer Equipment		–	1,800					(200)	(200)	1,600	1,680	1,764
Furniture and Office Equipment		–	–	–	–	–	–	800	800	800	840	882
Furniture and Office Equipment		–	–					800	800	800	840	882
Machinery and Equipment		13,000	–	–	–	–	–	12,000	12,000	25,000	12,600	13,230
Machinery and Equipment		13,000	–					12,000	12,000	25,000	12,600	13,230
Transport Assets		–	8,000	–	–	–	–	–	–	8,000	8,400	8,820
Transport Assets		–	8,000					–	–	8,000	8,400	8,820
Land		–	–	–	–	–	–	–	–	–	–	–
Land		–	–					–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
Total Capital Expenditure on new assets *to be adjusted*	1	161,250	151,288	–	–	–	–	(4,944)	(4,944)	146,344	153,661	161,344

References

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

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

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		7,425	7,425	–	–	–	–	22,075	22,075	29,500	30,975	32,524
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		7,425	7,425	–	–	–	–	22,075	22,075	29,500	30,975	32,524
Dams and Weirs		–	–					–	–	–	–	–
Boreholes		–	–					–	–	–	–	–
Reservoirs		–	–					–	–	–	–	–
Pump Stations		–	–					–	–	–	–	–
Water Treatment Works		–	–					–	–	–	–	–
Bulk Mains		–	–					–	–	–	–	–
Distribution		–	–					–	–	–	–	–
Distribution Points		7,425	7,425					22,075	22,075	29,500	30,975	32,524
PRV Stations		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station		–	–					–	–	–	–	–
Reticulation		–	–					–	–	–	–	–
Waste Water Treatment Works		–	–					–	–	–	–	–
Outfall Sewers		–	–					–	–	–	–	–
Toilet Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites		–	–					–	–	–	–	–
Waste Transfer Stations		–	–					–	–	–	–	–
Waste Processing Facilities		–	–					–	–	–	–	–
Waste Drop-off Points		–	–					–	–	–	–	–
Waste Separation Facilities		–	–					–	–	–	–	–
Electricity Generation Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–					–	–	–	–	–
Rail Structures		–	–					–	–	–	–	–
Rail Furniture		–	–					–	–	–	–	–
Drainage Collection		–	–					–	–	–	–	–
Storm water Conveyance		–	–					–	–	–	–	–
Attenuation		–	–					–	–	–	–	–
MV Substations		–	–					–	–	–	–	–
LV Networks		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–					–	–	–	–	–
Piers		–	–					–	–	–	–	–
Revetments		–	–					–	–	–	–	–
Promenades		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–					–	–	–	–	–
Core Layers		–	–					–	–	–	–	–
Distribution Layers		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Halls		–	–					–	–	–	–	–
Centres		–	–					–	–	–	–	–
Crèches		–	–					–	–	–	–	–
Clinics/Care Centres		–	–					–	–	–	–	–
Fire/Ambulance Stations		–	–					–	–	–	–	–
Testing Stations		–	–					–	–	–	–	–
Museums		–	–					–	–	–	–	–
Galleries		–	–					–	–	–	–	–
Theatres		–	–					–	–	–	–	–
Libraries		–	–					–	–	–	–	–
Cemeteries/Crematoria		–	–					–	–	–	–	–
Police		–	–					–	–	–	–	–
Purls		–	–					–	–	–	–	–
Public Open Space		–	–					–	–	–	–	–
Nature Reserves		–	–					–	–	–	–	–
Public Ablution Facilities		–	–					–	–	–	–	–
Markets		–	–					–	–	–	–	–
Stalls		–	–					–	–	–	–	–
Abattoirs		–	–					–	–	–	–	–

Airports		–	–					–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–					–	–	–	–	–
Outdoor Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments		–	–					–	–	–	–	–
Historic Buildings								–	–	–	–	–
Works of Art		–	–					–	–	–	–	–
Conservation Areas		–	–					–	–	–	–	–
Other Heritage		–	–					–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–					–	–	–	–	–
Unimproved Property		–	–					–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–					–	–	–	–	–
Unimproved Property		–	–					–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Municipal Offices		–	–					–	–	–	–	–
Pay/Enquiry Points		–	–					–	–	–	–	–
Building Plan Offices		–	–					–	–	–	–	–
Workshops		–	–					–	–	–	–	–
Yards		–	–					–	–	–	–	–
Stores		–	–					–	–	–	–	–
Laboratories		–	–					–	–	–	–	–
Training Centres		–	–					–	–	–	–	–
Manufacturing Plant		–	–					–	–	–	–	–
Depots		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–					–	–	–	–	–
Social Housing		–	–					–	–	–	–	–
Capital Spares			–					–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–					–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–	–					–	–	–	–	–
Effluent Licenses		–	–					–	–	–	–	–
Solid Waste Licenses		–	–					–	–	–	–	–
Computer Software and Applications		–	–					–	–	–	–	–
Load Settlement Software Applications		–	–					–	–	–	–	–
Unspecified		–	–					–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–					–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–					–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–					–	–	–	–	–
Transport Assets		5,000	5,000	–	–	–	–	2,500	2,500	7,500	7,875	8,269
Transport Assets		5,000	5,000					2,500	2,500	7,500	7,875	8,269
Land		–	–	–	–	–	–	–	–	–	–	–
Land		–	–					–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
Total Capital Expenditure on renewal of existing assets *to be adjusted*	1	12,425	12,425	–	–	–	–	24,575	24,575	37,000	38,850	40,793

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	(3,000)		(616)	(647)	(679)

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

Description	Ref	Budget Year 2020/21 Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Budget Year +1 2021/22 Adjusted Budget	Budget Year +2 2022/23 Adjusted Budget
R thousands												
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>												
<u>Infrastructure</u>		63,617	79,267	–	–	–	–	(39,774)	(39,774)	39,494	41,468	43,542
Roads Infrastructure		5,798	5,798	–	–	–	–	(3,382)	(3,382)	2,416	2,537	2,664
Roads		3,798	3,798					(1,382)	(1,382)	2,416	2,537	2,664
Road Structures		2,000	2,000					(2,000)	(2,000)	–	–	–
Road Furniture		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–					–	–	–	–	–
Storm water Conveyance		–	–					–	–	–	–	–
Attenuation		–	–					–	–	–	–	–
Electrical Infrastructure		1,280	1,280	–	–	–	–	(500)	(500)	780	819	860
Power Plants		280	280					–	–	280	294	309
HV Substations		–	–					–	–	–	–	–
HV Switching Station		–	–					–	–	–	–	–
HV Transmission Conductors		–	–					–	–	–	–	–
MV Substations		–	–					–	–	–	–	–
MV Switching Stations		–	–					–	–	–	–	–
MV Networks		–	–					–	–	–	–	–
LV Networks		1,000	1,000					(500)	(500)	500	525	551
Capital Spares		–	–									–
Water Supply Infrastructure		54,929	69,429	–	–	–	–	(35,430)	(35,430)	33,999	35,699	37,484
Dams and Weirs		–	–					–	–	–	–	–
Boreholes		6,500	6,000					(5,427)	(5,427)	573	601	631
Reservoirs		3,500	3,500					(2,000)	(2,000)	1,500	1,575	1,654
Pump Stations		2,745	2,745					–	–	2,745	2,883	3,027
Water Treatment Works		10,750	10,750					1,847	1,847	12,597	13,227	13,888
Bulk Mains		–	–					–	–	–	–	–
Distribution		24,434	23,934					(11,076)	(11,076)	12,858	13,500	14,175
Distribution Points		–	–					–	–	–	–	–
PRV Stations		7,000	22,500					(18,774)	(18,774)	3,726	3,913	4,108
Capital Spares		–	–					–	–	–	–	–
Sanitation Infrastructure		720	2,670	–	–	–	–	(375)	(375)	2,295	2,410	2,530
Pump Station		225	225					–	–	225	236	248
Reticulation		120	120					–	–	120	126	132
Waste Water Treatment Works		375	375					(375)	(375)	–	–	–
Outfall Sewers		–	–					–	–	–	–	–
Toilet Facilities		–	1,950					–	–	1,950	2,048	2,150
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		800	–	–	–	–	–	3	3	803	3	4
Sand Pumps		–	–					–	–	–	–	–
Piers		–	–					–	–	–	–	–
Revetments		–	–					–	–	–	–	–
Promenades		–	–					–	–	–	–	–
Capital Spares		800	–					3	3	803	3	4
Information and Communication Infrastructure		90	90	–	–	–	–	(90)	(90)	–	–	–
Data Centres		–	–					–	–	–	–	–
Core Layers		–	–					–	–	–	–	–
Distribution Layers		90	90					(90)	(90)	–	–	–
Capital Spares		–	–					–	–	–	–	–
<u>Community Assets</u>		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Halls		–	–					–	–	–	–	–
Centres		–	–					–	–	–	–	–
Crèches		–	–					–	–	–	–	–
Clinics/Care Centres		–	–					–	–	–	–	–
Fire/Ambulance Stations		–	–					–	–	–	–	–
Testing Stations		–	–					–	–	–	–	–
Museums		–	–					–	–	–	–	–
Galleries		–	–					–	–	–	–	–
Theatres		–	–					–	–	–	–	–
Libraries		–	–					–	–	–	–	–
Cemeteries/Crematoria		–	–					–	–	–	–	–
Police		–	–					–	–	–	–	–
Purls		–	–					–	–	–	–	–
Public Open Space		–	–					–	–	–	–	–
Nature Reserves		–	–					–	–	–	–	–
Public Ablution Facilities		–	–					–	–	–	–	–
Markets		–	–					–	–	–	–	–
Stalls		–	–					–	–	–	–	–
Abattoirs		–	–					–	–	–	–	–
Airports		–	–					–	–	–	–	–

Taxi Ranks/Bus Terminals		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–					–	–	–	–	–
Outdoor Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments		–	–					–	–	–	–	–
Historic Buildings		–	–					–	–	–	–	–
Works of Art		–	–					–	–	–	–	–
Conservation Areas		–	–					–	–	–	–	–
Other Heritage		–	–					–	–	–	–	–
Investment properties		1,890	1,890	–	–	–	–	–	–	1,890	1,985	2,084
Revenue Generating		1,890	1,890	–	–	–	–	–	–	1,890	1,985	2,084
Improved Property		1,890	1,890					–	–	1,890	1,985	2,084
Unimproved Property		–	–					–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–					–	–	–	–	–
Unimproved Property		–	–					–	–	–	–	–
Other assets		4,135	7,135	–	–	–	–	–	–	7,135	7,492	7,866
Operational Buildings		4,135	7,135	–	–	–	–	–	–	7,135	7,492	7,866
Municipal Offices		1,400	4,400					–	–	4,400	4,620	4,851
Pay/Enquiry Points		–	–					–	–	–	–	–
Building Plan Offices		–	–					–	–	–	–	–
Workshops		–	–					–	–	–	–	–
Yards		2,685	2,685					–	–	2,685	2,819	2,960
Stores		–	–					–	–	–	–	–
Laboratories								–	–	–	–	–
Training Centres		–	–					–	–	–	–	–
Manufacturing Plant		50	50					–	–	50	53	55
Depots		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–					–	–	–	–	–
Social Housing		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		3,167	3,167	–	–	–	–	–	–	3,167	3,325	3,492
Servitudes		–	–					–	–	–	–	–
Licences and Rights		3,167	3,167	–	–	–	–	–	–	3,167	3,325	3,492
Water Rights		–	–					–	–	–	–	–
Effluent Licenses		–	–					–	–	–	–	–
Solid Waste Licenses		–	–					–	–	–	–	–
Computer Software and Applications		3,167	3,167					–	–	3,167	3,325	3,492
Load Settlement Software Applications		–	–					–	–	–	–	–
Unspecified		–	–					–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–					–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–					–	–	–	–	–
Machinery and Equipment		9,620	1,420	–	–	–	–	(550)	(550)	870	914	959
Machinery and Equipment		9,620	1,420					(550)	(550)	870	914	959
Transport Assets		12,000	12,000	–	–	–	–	3,566	3,566	15,566	16,344	17,161
Transport Assets		12,000	12,000					3,566	3,566	15,566	16,344	17,161
Land		–	–	–	–	–	–	–	–	–	–	–
Land		–	–					–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
Total Repairs and Maintenance Expenditure to be adjusted	1	94,429	104,879	–	–	–	–	(36,758)	(36,758)	68,121	71,527	75,104

References

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

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

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

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

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

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

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

check balance - - -

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

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		156,126	140,054	–	–	–	–	10,011	10,011	150,065	157,568	165,447
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		–	–	–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–					–	–	–	–	–
Boreholes		–	–					–	–	–	–	–
Reservoirs		–	–					–	–	–	–	–
Pump Stations		–	–					–	–	–	–	–
Water Treatment Works		–	–					–	–	–	–	–
Bulk Mains		–	–					–	–	–	–	–
Distribution		–	–					–	–	–	–	–
Distribution Points		–	–					–	–	–	–	–
PRV Stations		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sanitation Infrastructure		156,126	140,054	–	–	–	–	10,000	10,000	150,054	157,556	165,434
Pump Station		–	–					–	–	–	–	–
Reticulation		156,126	140,054					10,000	10,000	150,054	157,556	165,434
Waste Water Treatment Works		–	–					–	–	–	–	–
Outfall Sewers		–	–					–	–	–	–	–
Toilet Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites		–	–					–	–	–	–	–
Waste Transfer Stations		–	–					–	–	–	–	–
Waste Processing Facilities		–	–					–	–	–	–	–
Waste Drop-off Points		–	–					–	–	–	–	–
Waste Separation Facilities		–	–					–	–	–	–	–
Electricity Generation Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–					–	–	–	–	–
Rail Structures		–	–					–	–	–	–	–
Rail Furniture		–	–					–	–	–	–	–
Drainage Collection		–	–					–	–	–	–	–
Storm water Conveyance		–	–					–	–	–	–	–
Attenuation		–	–					–	–	–	–	–
MV Substations		–	–					–	–	–	–	–
LV Networks		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–					–	–	–	–	–
Piers		–	–					–	–	–	–	–
Revetments		–	–					–	–	–	–	–
Promenades		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	11	11	11	12	12
Data Centres		–	–					–	–	–	–	–
Core Layers		–	–					–	–	–	–	–
Distribution Layers		–	–					–	–	–	–	–
Capital Spares		–	–					11	11	11	12	12
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Halls		–	–					–	–	–	–	–
Centres		–	–					–	–	–	–	–
Crèches		–	–					–	–	–	–	–
Clinics/Care Centres		–	–					–	–	–	–	–
Fire/Ambulance Stations		–	–					–	–	–	–	–
Testing Stations		–	–					–	–	–	–	–
Museums		–	–					–	–	–	–	–
Galleries		–	–					–	–	–	–	–
Theatres		–	–					–	–	–	–	–
Libraries		–	–					–	–	–	–	–
Cemeteries/Crematoria		–	–					–	–	–	–	–
Police		–	–					–	–	–	–	–
Purls		–	–					–	–	–	–	–
Public Open Space		–	–					–	–	–	–	–
Nature Reserves		–	–					–	–	–	–	–
Public Ablution Facilities		–	–					–	–	–	–	–
Markets		–	–					–	–	–	–	–
Stalls		–	–					–	–	–	–	–
Abattoirs		–	–					–	–	–	–	–
Airports		–	–					–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–

Indoor Facilities		–	–					–	–	–	–	–
Outdoor Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments		–	–					–	–	–	–	–
Historic Buildings		–	–					–	–	–	–	–
Works of Art		–	–					–	–	–	–	–
Conservation Areas		–	–					–	–	–	–	–
Other Heritage		–	–					–	–	–	–	–
Investment properties		10,455	10,455	–	–	–	–	(10,455)	(10,455)	–	–	–
Revenue Generating		10,455	10,455	–	–	–	–	(10,455)	(10,455)	–	–	–
Improved Property		10,455	10,455					(10,455)	(10,455)	–	–	–
Unimproved Property		–	–					–				
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–					–	–	–	–	–
Unimproved Property		–	–					–	–	–	–	–
Other assets		3,183	–	–	–	–	–	8	8	3,191	9	9
Operational Buildings		3,183	–	–	–	–	–	8	8	3,191	9	9
Municipal Offices		3,183	–					–	–	3,183	–	–
Pay/Enquiry Points		–	–					–	–	–	–	–
Building Plan Offices		–	–					–	–	–	–	–
Workshops		–	–					–	–	–	–	–
Yards		–	–					–	–	–	–	–
Stores		–	–					–	–	–	–	–
Laboratories		–	–					–	–	–	–	–
Training Centres		–	–					–	–	–	–	–
Manufacturing Plant		–	–					–	–	–	–	–
Depots		–	–					–	–	–	–	–
Capital Spares		–	–					8	8	8	9	9
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–					–	–	–	–	–
Social Housing		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	2,514	2,514	2,514	2,640	2,772
Servitudes		–	–					–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	2,514	2,514	2,514	2,640	2,772
Water Rights		–	–					–	–	–	–	–
Effluent Licenses		–	–					–	–	–	–	–
Solid Waste Licenses		–	–					–	–	–	–	–
Computer Software and Applications		–	–					2,514	2,514	2,514	2,640	2,772
Load Settlement Software Applications		–	–					–	–	–	–	–
Unspecified		–	–					–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	70	70	70	74	78
Computer Equipment		–	–					70	70	70	74	78
Furniture and Office Equipment		–	–	–	–	–	–	96	96	96	101	106
Furniture and Office Equipment		–	–					96	96	96	101	106
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–					–	–	–	–	–
Transport Assets		–	–	–	–	–	–	70	70	70	73	77
Transport Assets		–	–					70	70	70	73	77
Land		–	–	–	–	–	–	–	–	–	–	–
Land		–	–					–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
Total Depreciation to be adjusted	1	169,763	150,509	–	–	–	–	2,314	2,314	152,823	160,464	168,488

References

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

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

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

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

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

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

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

check balance - - - -

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

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		58,943	46,975	–	–	–	–	42,018	42,018	88,994	93,443	98,115
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		58,943	46,975	–	–	–	–	42,018	42,018	88,994	93,443	98,115
Dams and Weirs		–	–					–	–	–	–	–
Boreholes		–	–					–	–	–	–	–
Reservoirs		13,000	13,000					(900)	(900)	12,100	12,705	13,340
Pump Stations		–	–					–	–	–	–	–
Water Treatment Works		–	–					–	–	–	–	–
Bulk Mains		45,943	1,217					335	335	1,551	1,629	1,710
Distribution		–	32,759					42,584	42,584	75,342	79,110	83,065
Distribution Points		–	–					–	–	–	–	–
PRV Stations		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station		–	–					–	–	–	–	–
Reticulation		–	–					–	–	–	–	–
Waste Water Treatment Works		–	–					–	–	–	–	–
Outfall Sewers		–	–					–	–	–	–	–
Toilet Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites		–	–					–	–	–	–	–
Waste Transfer Stations		–	–					–	–	–	–	–
Waste Processing Facilities		–	–					–	–	–	–	–
Waste Drop-off Points		–	–					–	–	–	–	–
Waste Separation Facilities		–	–					–	–	–	–	–
Electricity Generation Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–					–	–	–	–	–
Rail Structures		–	–					–	–	–	–	–
Rail Furniture		–	–					–	–	–	–	–
Drainage Collection		–	–					–	–	–	–	–
Storm water Conveyance		–	–					–	–	–	–	–
Attenuation		–	–					–	–	–	–	–
MV Substations		–	–					–	–	–	–	–
LV Networks		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–					–	–	–	–	–
Piers		–	–					–	–	–	–	–
Revetments		–	–					–	–	–	–	–
Promenades		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–					–	–	–	–	–
Core Layers		–	–					–	–	–	–	–
Distribution Layers		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Halls		–	–					–	–	–	–	–
Centres		–	–					–	–	–	–	–
Creches		–	–					–	–	–	–	–
Clinics/Care Centres		–	–					–	–	–	–	–
Fire/Ambulance Stations		–	–					–	–	–	–	–
Testing Stations		–	–					–	–	–	–	–
Museums		–	–					–	–	–	–	–
Galleries		–	–					–	–	–	–	–
Theatres		–	–					–	–	–	–	–
Libraries		–	–					–	–	–	–	–
Cemeteries/Crematoria		–	–					–	–	–	–	–
Police		–	–					–	–	–	–	–
Purls		–	–					–	–	–	–	–
Public Open Space		–	–					–	–	–	–	–
Nature Reserves		–	–					–	–	–	–	–
Public Ablution Facilities		–	–					–	–	–	–	–
Markets		–	–					–	–	–	–	–
Stalls		–	–					–	–	–	–	–
Abattoirs		–	–					–	–	–	–	–
Airports		–	–					–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–					–	–	–	–	–
Outdoor Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments		–	–					–	–	–	–	–
Historic Buildings		–	–					–	–	–	–	–
Works of Art		–	–					–	–	–	–	–
Conservation Areas		–	–					–	–	–	–	–

Other Heritage		-	-					-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-					-	-	-	-	-
Unimproved Property		-	-					-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-					-	-	-	-	-
Unimproved Property		-	-					-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-					-	-	-	-	-
Pay/Enquiry Points		-	-					-	-	-	-	-
Building Plan Offices		-	-					-	-	-	-	-
Workshops		-	-					-	-	-	-	-
Yards		-	-					-	-	-	-	-
Stores		-	-					-	-	-	-	-
Laboratories		-	-					-	-	-	-	-
Training Centres		-	-					-	-	-	-	-
Manufacturing Plant		-	-					-	-	-	-	-
Depots		-	-					-	-	-	-	-
Capital Spares		-	-					-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-					-	-	-	-	-
Social Housing		-	-					-	-	-	-	-
Capital Spares		-	-					-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-					-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-					-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-					-	-	-	-	-
Effluent Licenses		-	-					-	-	-	-	-
Solid Waste Licenses		-	-					-	-	-	-	-
Computer Software and Applications		-	-					-	-	-	-	-
Load Settlement Software Applications		-	-					-	-	-	-	-
Unspecified		-	-					-	-	-	-	-
Computer Equipment		42,075	42,075	-	-	-	-	(22,075)	(22,075)	20,000	21,000	22,050
Computer Equipment		42,075	42,075					(22,075)	(22,075)	20,000	21,000	22,050
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-					-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-					-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-					-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-					-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-					-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets *to be adjusted*	1	101,018	89,050	-	-	-	-	19,943	19,943	108,994	114,443	120,165

References

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

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

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

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

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

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

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

check balance	(3,000)	(616)	(647)	(679)

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

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework					
												Budget Year 2020/21		Budget Year +1 2021/22		Budget Year +2 2022/23	
R thousands												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:																	
List all capital projects grouped by Function																	
Corporate Services	Motor Vehicles						*Other Assets*	*General vehicles*		'30.2512728'	30.6217975'	13,000	15,500	16,27[illegible]	17,089	17,943	18,840
Corporate Services	Buildings and Structures						*Other Assets*	*Municipal Offices*		'30.2512728'	30.6217975'	10,000	9,200	9,66[illegible]	10,143	10,650	11,183
Corporate Services	Computer Equipment						*Other Assets*	*Computers - software/equipment*		'30.2512728'	30.6217975'	2,000	1,781	1,87[illegible]	1,964	2,062	2,165
Corporate Services	Furniture and Equipment						*Other Assets*					–	800				
Water Services																	
	Upgrade to the scada and telemetry infrastructure						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'	42,075	20,000	21,00[illegible]	22,050	23,153	24,310
	Non-revenue water reduction						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'	7,425	29,500	30,97[illegible]	32,524	34,150	35,657
	Msikaba and Surrounds Water Supply Scheme						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'	15,574	24,076	25,28[illegible]	26,546	27,874	29,267
	Water Pipeline						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'	1,217	1,551	1,62[illegible]	1,710	1,796	1,885
	DC21_WS/PMU13_MABHELENI PHASE 1 (MABHELENI A)						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'	11,968	721	75[illegible]	795	835	877
	DC21_WS/PMU13_MABHELENI PHASE 1 (MABHELENI A)						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'		7,607	7,98[illegible]	8,386	8,806	9,246
	DC21_WS/PMU13_MABHELENI PHASE 2 (NGCAZOLO A)						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'		3,940	4,13[illegible]	4,344	4,561	4,789
	DC21_WS/PMU13_MABHELENI PHASE 3 (NGCAZOLO B)						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'		3,026	3,17[illegible]	3,336	3,503	3,678
	DC21_WS/PMU13_MABHELENI PHASE 4 (NKULU & MABHELENI)						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'		5,259	5,52[illegible]	5,798	6,087	6,392
	DC21_WS/PMU13_MABHELENI PHASE 5 (CATHULA & GUBHUZA)						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'		3,625	3,80[illegible]	3,997	4,196	4,406
	DC21_WS/PMU13_MABHELENI PHASE 6 (MABHELENI B)						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'		10,961	11,50[illegible]	12,084	12,688	13,323
	Mstake Farm Supply Scheme						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'	11,793					
	Kwalembe Bulk Water Extension						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'	4,490	4,490	4,71[illegible]	4,950	5,197	5,457
	Kwaxolo Water Supply: Reticulation						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'	26,000	35,050	36,80[illegible]	38,642	40,574	42,603
	Umzimkhulu Permanent Re-inforced Concrete Berm						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'	2,000	9,576	10,05[illegible]	10,558	11,086	11,640
	Mixed Income Housing: Bulk Water Infrastructure						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'						
	Construction of Mabheleni Production Borehole System-Steel Tank Reservoir & Reticulation						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'	5,000	5,900	6,19[illegible]	6,505	6,830	7,171
	Replacement of existing main pipeline Weza WTW to Kwezi Resevoir						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'	13,000	12,100	12,70[illegible]	13,340	14,007	14,708
	Refurbishment and Drilling of Boreholes						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'	2,000	2,000	2,10[illegible]	2,205	2,315	2,431
	Construction of Spring Protection Systems						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'	1,000	1,000	1,05[illegible]	1,103	1,158	1,216
	Upgrade of Esperanza Pumpstation and Steel Pipework						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'	2,615	2,615	2,74[illegible]	2,883	3,027	3,179
	M&E Replacement of aged infrastructure						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'	7,000	6,000	6,30[illegible]	6,615	6,946	7,293
	M&E Replacement of aged infrastructure						*Infrastructure - Water*			'30.2512728'	30.6217975'	–	6,000	6,30[illegible]	6,615	6,946	7,293
	Bhobhoyi WTW clarifier No.1 Bridge refurbishment						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'	–	2,500	2,62[illegible]	2,756	2,894	3,039
	Umthavuna WTW Clarifier No.1 surface screeding						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'	–	1,500	1,57[illegible]	1,654	1,736	1,823
	Umthavuna WTW Clarifier No.1 bridge refurbishment						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'	–	1,800	1,8[illegible]	1,985	2,084	2,188
	Umzimkhulu Bulk Water Augmentation Scheme Stage						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'						
	KwaNyuswa Water Scheme-Phase 3						*Infrastructure - Water*	*Water Treatment Works*		'30.2512728'	30.6217975'						
	Top Slice											–	134	14[illegible]	148	156	163
	Malangeni - Esperanza Bulk Water Storage											–	20,726	21,76[illegible]	22,851	23,993	25,193
	Malangeni - Esperanza Bulk Water Pipeline											–	14,508	15,23[illegible]	15,995	16,795	17,634
	Malangeni Low Cost Housing Project (Phase F & G)											–	5,691	5,976	6,275	6,588	6,918
Waste Water Treatment																	
	Malangeni Low Cost Housing Project						*Infrastructure - Sanitation*	*Reticulation*		'30.2512728'	30.6217975'	32,340	8,881	9,32[illegible]	9,791	10,281	10,795
	Pennington Waterborne Sanitation Project-Provision of Bulk Sewer & Reticulation Infrastruc						*Infrastructure - Sanitation*	*Reticulation*		'30.2512728'	30.6217975'	6,768	6,768	7,10[illegible]	7,462	7,835	8,226
	Margate Sewer Pipeline Replacement						*Infrastructure - Sanitation*	*Reticulation*		'30.2512728'	30.6217975'						
	Masinenge/uVongo Sanitation Project						*Infrastructure - Sanitation*	*Reticulation*		'30.2512728'	30.6217975'	–	139	14[illegible]	153	161	169
	Mkholombe Sanitation						*Infrastructure - Sanitation*	*Reticulation*		'30.2512728'	30.6217975'	3,000					
	Greenfields/Mazakhele Sanitation						*Infrastructure - Sanitation*	*Reticulation*		'30.2512728'	30.6217975'	2,000					
	M&E Replacement of aged infrastructure						*Infrastructure - Sanitation*	*Reticulation*		'30.2512728'	30.6217975'						
	Scottburgh WWTW PST 1 bridge						*Infrastructure - Sanitation*	*Reticulation*		'30.2512728'	30.6217975'	2,500	2,500	2,62[illegible]	2,756	2,894	3,039
	Harding Sanitation Scheme: Phase 3						*Infrastructure - Sanitation*	*Reticulation*		'30.2512728'	30.6217975'	3,000	3,372	3,54[illegible]	3,718	3,904	4,099
	Harding Sanitation Scheme: Phase 3						*Infrastructure - Sanitation*	*Reticulation*		'30.2512728'	30.6217975'		1,538	1,61[illegible]	1,695	1,780	1,869
												–	–	–	–	–	–
												–	–	–	–	–	–
Entities:																	
List all capital projects grouped by Municipal Entity																	
South Coast Tourism							*Furniture and Office Equipment*						95				
South Coast Development Agency							*Furniture and Office Equipment*					–	521	–	–	–	–
												–	–	–	–	–	–
												–	–	–	–	–	–
												–	–	–	–	–	–
												–	–	–	–	–	–
												–	–	–	–	–	–

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

48

DC21 Ugu - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue By Municipal Entity												
Ugu Tourism Authority total revenue		–	–					16,561	16,561	16,561	17,389	18,259
Ugu Development Agency total revenue		–	–					13,666	13,666	13,666	14,349	15,067
Entity3 total revenue		–	–					–	–	–	–	–
Entity4 total revenue		–	–					–	–	–	–	–
Entity5 total revenue		–	–					–	–	–	–	–
Entity6 total revenue		–	–					–	–	–	–	–
Entity7 total revenue		–	–					–	–	–	–	–
Entity8 total revenue		–	–					–	–	–	–	–
Entity9 total revenue		–	–					–	–	–	–	–
Entity10 total revenue		–	–					–	–	–	–	–
Total Operating Revenue	1	–	–	–	–	–	–	30,227	30,227	30,227	31,739	33,326
Expenditure By Municipal Entity												
Ugu Tourism Authority total operating expenditure		–	–					16,466	16,466	16,466	17,290	18,154
Ugu Development Agency total operating expenditure		–	–					13,666	13,666	13,666	14,349	15,067
Entity3 total operating expenditure		–	–					–	–	–	–	–
Entity4 total operating expenditure		–	–					–	–	–	–	–
Entity5 total operating expenditure		–	–					–	–	–	–	–
Entity6 total operating expenditure		–	–					–	–	–	–	–
Entity7 total operating expenditure		–	–					–	–	–	–	–
Entity8 total operating expenditure		–	–					–	–	–	–	–
Entity9 total operating expenditure		–	–					–	–	–	–	–
Entity10 total operating expenditure		–	–					–	–	–	–	–
Total Operating Expenditure	2	–	–	–	–	–	–	30,132	30,132	30,132	31,639	33,221
Capital Expenditure By Municipal Entity												
Ugu Tourism Authority total capital expenditure		–	–					–	–	–	–	–
Ugu Development Agency total capital expenditure		–	–					–	–	–	–	–
Entity3 total capital expenditure		–	–					–	–	–	–	–
Entity4 total capital expenditure		–	–					–	–	–	–	–
Entity5 total capital expenditure		–	–					–	–	–	–	–
Entity6 total capital expenditure		–	–					–	–	–	–	–
Entity7 total capital expenditure		–	–					–	–	–	–	–
Entity8 total capital expenditure		–	–					–	–	–	–	–
Entity9 total capital expenditure		–	–					–	–	–	–	–
Entity10 total capital expenditure		–	–					–	–	–	–	–
Total Capital Expenditure	2	–	–	–	–	–	–	–	–	–	–	–

References

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

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

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

4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)

5. Increases of funds approved under section 87 MFMA

6. Adjustments approved in accordance with section 87 MFMA

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

8. Adjustments to funding allocations by National or Provincial Government

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

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

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

Adjustments Capital Budget 2020/2021

SDBIP	OTHER DEPARTMENTS	Adj Budget Opex 2020/2021	Adj Budget Capex 2020/2021
CS011a	DC21_CS011a_% Implementa/Acquisitions/Municipal Disaster Relie/Administrative and Corpo/Administrative or Head		8,000,000.00
CS011a	Double Cabs - Acquisitions		7,500,000.00
CS021a	Furniture and Office Equipment - Acquisitions		600,000.00
CS021a	Furniture and Office Equipment - Acquisitions		200,000.00
CS023a	DC21_CS023a_Oslo Beach P - Acquisitions		9,200,000.00
CS025A	Computer Equipment - Acquisitions		1,600,000.00
CS025A	ICT Infrastructure Servers - Acquisition		181,000.00
	TOTAL OTHER DEPTS - INTERNAL FUNDS		**27,281,000.00**
	WATER		
WS/PMU13	Murchison Pump Station (Opex)		
WS/PMU13	Murchison Pump Station (Capex)		
WS/PMU13	Water Pipeline Replacement (Opex)		
WS/PMU13	Water Pipeline Replacement (Capex)		1,551,154.06
WS/PMU13	DC21_WS/PMU13_MABHELENI PHASE 1 (MABHELENI A)		721,405.70
WS/PMU13	DC21_WS/PMU13_MABHELENI PHASE 1 (MABHELENI A)		7,606,767.58
WS/PMU13	DC21_WS/PMU13_MABHELENI PHASE 2 (NGCAZOLO A)		3,940,061.98
WS/PMU13	DC21_WS/PMU13_MABHELENI PHASE 3 (NGCAZOLO B)		3,026,230.41
WS/PMU13	DC21_WS/PMU13_MABHELENI PHASE 4 (NKULU & MABHELENI)		5,258,581.40
WS/PMU13	DC21_WS/PMU13_MABHELENI PHASE 5 (CATHULA & GUBHUZA)		3,624,946.05
WS/PMU13	DC21_WS/PMU13_MABHELENI PHASE 6 (MABHELENI B)		10,960,536.07
WS/PMU15	Vulamehlo Cross-Border Water Scheme (Opex)	5,166,917.00	
WS/PMU15	Vulamehlo Cross-Border Water Scheme (Capex)		
WS/PMU11	Msikaba and Surrounds Water Supply Scheme (Opex)	1,000,000.00	
WS/PMU11	Msikaba and Surrounds Water Supply Scheme (Capex)		24,078,390.14
WS/PMU4	KwaXolo Bulk water Supply (Opex)	1,000,000.00	
WS/PMU4	KwaXolo Bulk water Supply (Capex)		35,049,591.55
WS/PMU7	Harding Weza Regional Bulk Water Supply(Dam) (Opex)	445,942.00	
WS/PMU7	Harding Weza Regional Bulk Water Supply(Dam) (Capex)		
WS/PMU17	KwaLembe		4,489,600.00

WS/PMU14	Mistake Farm		
WS/PMU41	Umzimkhulu Permanent Re-inforced Concrete Berm		9,576,304.07
WS/PMU43	Mixed Income Housing: Bulk Water Infrastructure		
WS/PMU/COVID-19	Construction of Mabheleni Production Borehole System-Steel Tank Reservoir & Reticulation		5,900,000.00
WS/PMU/COVID-19	Replacement of existing main pipeline Weza WTW to Kwezi Resevoir		12,100,000.00
WS/PMU/COVID-19	Refurbishment and Drilling of Boreholes		2,000,000.00
WS/PMU/COVID-19	Construction of Spring Protection Systems		1,000,000.00
WS/PMU/COVID-19	Upgrade of Esperanza Pumpstation and Steel Pipework		2,615,000.00
WS/PMU40	Top Slice		134,400.00
	Top Slice	8,122,515.32	
	Malangeni - Esperanza Bulk Water Storage		20,726,238.96
	Malangeni - Esperanza Bulk Water Pipeline		14,507,861.24
	Malangeni Low Cost Housing Project (Phase F & G)		5,691,245.00
	TOTAL WATER (MIG)	**15,735,374.32**	**174,558,314.21**
ws/wat/cap/5	Scada and telemetry upgrade (Opex)		
ws/wat/cap/5	Scada and telemetry upgrade (Capex)		20,000,000.00
ws/wat/cap/7	Non-revenue water reduction (Opex)	500,000.00	
ws/wat/cap/7	Non-revenue water reduction (Capex)		29,500,000.00
	TOTAL WSIG	**500,000.00**	**49,500,000.00**
ws/wat/cap/2	Replacement of aged M&E		6,000,000.00
ws/wat/cap/2	Replacement of aged M&E		6,000,000.00
WS/WAT/CAP/40	Bhobhoyi WTW clarifier No.1 Bridge refurbishment		2,500,000.00
WS/WAT/CAP/41	Umthavuna WTW Clarifier No.1 surface screeding		1,500,000.00
WS/WAT/CAP/42	Umthavuna WTW Clarifier No.1 bridge refurbishment		1,800,000.00
	TOTAL WATER - INTERNAL FUNDS		**17,800,000.00**
	TOTAL WATER BUDGET	**16,235,374.32**	**241,858,314.21**
	SANITATION		
WS/PMU12	Umzinto Slum Clearance: Farm Isonti Low cost Housing Water and Sanitation Scheme (Opex)		
WS/PMU12	Umzinto Slum Clearance: Farm Isonti Low cost Housing Water and Sanitation Scheme(Capex)		
WS/PMU22	Pennington (Opex)	500,000.00	
WS/PMU22	Pennington (Capex)		6,767,915.90
WS/PMU19	Malangeni Low Cost Housing Project (Opex)	3,000,000.00	
WS/PMU19	Malangeni Low Cost Housing Project (Capex)		8,881,054.10

WS/PMU25	Masinenge/uVongo Sanitation Project (Opex)	1,000,000.00	
WS/PMU25	Masinenge/uVongo Sanitation Project (Capex)		139,216.00
WS/PMU42	Mkholombe Sanitation		
WS/PMU 44	Greenfields/Mazakhele Sanitation		
	VIP Sanitation	20,000,000.00	
WS/PMU23	Harding Sanitation Scheme: Phase 3		3,372,106.11
WS/PMU31	Harding Sanitation Scheme: Phase 3		1,537,734.68
	TOTAL SANITATION (MIG)	**24,500,000.00**	**20,698,026.79**
ws/san/cap/1	M&E Replacement of aged infrastructure		
ws/san/cap/35	Scottburgh WWTW PST 1 bridge		2,500,000.00
	TOTAL SANITATION - INTERNAL FUNDS		**2,500,000.00**
	TOTAL SANITATION BUDGET		**23,198,026.79**
	TOTAL UGU BUDGET	**40,735,374.32**	**292,337,341.00**
	TOURISM	95,000.00	
	DEVELOPMENT AGENCY	520,800.00	
	CONSOLIDATED BUDGET	**615,800.00**	**292,953,141.00**

Internal Funds	**47,581,000.00**
MIG	**239,366,000.00**
WSIG	**50,000,000.00**

UGU DISTRICT MUNICIPALITY
MUNICIPAL INFRASTRUCTURE GRANT 2020/2021 ALLOCATION

0.9929388873

DETAILS		2016/2017	2017/2018 Revised	2018/2019	2019/2020	2020/2021	% Increase
National MIG Allocation		233,873,000	245,479,000	235,888,000	241,038,000	239,336,000	-0.71%
Vat Recovered MIG							
Less : Allocated Expenditure		233,873,000	245,479,000	235,888,000	241,038,000	239,336,000	-0.71%
Capital - Sanitation							
Infrastructure Projects	Capex - Sanitation	46,906,419	50,679,000	62,662,420	54,140,998	53,758,702	-0.71%
Capital - Water		*181,936,618*	*189,800,000*	*166,979,000*	*170,624,001*	*169,419,203*	-0.71%
Infrastructure Projects	Capex - Water	181,936,618	189,800,000	166,979,000	170,624,001	169,419,203	-0.71%
Operational - Grants		*5,029,963*	*5,000,000*	*6,246,580*	*16,273,001*	*16,158,095*	-0.71%
Vulamehlo VIP's	Opex - Conditional Grants						#DIV/0!
Umzumbe VIP's	Opex - Conditional Grants	5,029,963	0		11,000,000		-100.00%
Ezinqoleni VIP's	Opex - Conditional Grants						#DIV/0!
uMuziwabantu VIP's	Opex - Conditional Grants	0					#DIV/0!
Hibiscus Coast VIP's	Opex - Conditional Grants	0	5,000,000	5,000,000	4,000,000	20,000,000	400.00%
General Operational Expenditure (Prog. Mgt Costs	Opex - Conditional Grants	0		1,246,580	1,273,001	7,158,095	462.30%
AVAILABLE		0	0	0	0	0	0.00%

Ugu District Municipality
Financial Recovery Plan

Task completed: 100%	Task almost completed: 51% - 99%	Task commenced: 1%-50%	Task not yet started: 0%

	FINANCIAL IMPLICATION (YES/NO)	Key Activities	Responsible Person	Start Date	End Date	Status & percentage	Comments regarding status and progress related to activities
	NO	Post of **CFO** filled by 30 June 2021	GM-CS/HR Manager/CFO	2020/09/30	2020/06/30	In progress - 50%	The post was advertised and the interviews were conducted in the first term of 2020/21
	NO	**Manager: Revenue** and position be filled with a competent person not later than 30 November 2020	GM-CS/HR Manager/CFO	2020/09/30	2020/12/31		
	NO	A position of a **Senior Manager** must be introduced.	GM-CS/HR Manager/CFO	2020/09/30	2020/12/31	Completed	N/A
	NO	The position of **Manager: Internal Controls and Compliance** must be formalised into the new organogram.	GM-CS/HR Manager/CFO	2020/09/30	2020/12/31	Completed	This post has been filled through an internal transfer of staff, however a vacany of a Manager: Revenue Management has created in this process.
	NO	The position of **Manager: Expenditure & Salaries** must be filled	GM-CS/HR Manager/CFO	2020/09/30	2020/12/31	In progress - 50%	There is a pending court case between the previous Manager: Expenditure who was expelled and the municipality, hence the municpality is unable to make a permanent appointment/replacement until the court case is finalised.
	NO	Introduce **2xSCM Officers (Level 4)** and a demand management coordinator	GM-CS/HR Manager/CFO	2020/09/30	indefinite	In progress - 10%	The municipality is currently reviewing its organogram to incorporate the 2 x SCM officers, among other positions.
	NO	N/A	N/A	N/A	N/A	N/A	N/A
S	NO	N/A	N/A	N/A	N/A	N/A	N/A
	NO	N/A	N/A	N/A	N/A	N/A	N/A
	NO	N/A	N/A	N/A	N/A	N/A	N/A
	YES	Reduce telephone cost	ICT Manager	2020/09/30	indefinite		
	YES	Reduce ITC licencing cost	ICT Manager	2020/09/30	indefinite		
	YES	Reduce internet and network cost	ICT Manager	2020/09/30	indefinite		
	YES	Reduce toll gate fees	Fleet manager	2020/09/30	indefinite		
	YES	Reduce vehicle repairs cost	Fleet manager	2020/09/30	indefinite		
	YES	Reduce fuel cost	Fleet manager	2020/09/30	indefinite		
	YES	Reduce disaster emergency cost	Disaster Manager	2020/09/30	indefinite		
	YES	No catering expenditure	All HOD's / All managers	2020/09/30	indefinite		
	YES	Reduce electricity cost	Auxiliary manager / All HOD's / All managers	2020/09/30	indefinite		
	YES	Reduce printing cost	Auxiliary manager / All managers	2020/09/30	indefinite		
	YES	Reduce S&T cost	All HOD's	2020/09/30	indefinite		
	YES	Reduce travel and accommodation cost	MM / Senior manager mayoralty and cmmunications	2020/09/30	indefinite		
	YES	Reduce expenditure on events and	All HOD's / All managers	2020/09/30	indefinite		

Ugu District Municipality
Financial Recovery Plan

Task completed: 100%	Task almost completed: 51% - 99%	Task commenced: 1%-50%	Task not yet started: 0%

	FINANCIAL IMPLICATION (YES/NO)	Key Activities	Responsible Person	Start Date	End Date	Status & percentage	Comments regarding status and progress related to activities
	YES	Monthly meter reading cycle implemented for government, commercial and other bulk users Plan developed to ensured that household consumers' meters are read at least every two months Improve meter readings to ensure 100% meters are read within a 3-month cycle.	Revenue Manager/CFO	2020/09/30	indefinite		
	YES	Budget for new meters set aside in the Special Adjustment Budget by 30 Sept 2020 Newly installed meters properly installed on the system and monthly reports on this be incorporated in the section 71 report Water services to fast track the installation of new meters and ensure that the information flows from the plumber to the revenue section.	Revenue Manager/CFO	2020/09/30	2021/06/30		
D	YES	Disconnection and reconnection schedule developed and shared with Troika weekly Water services to carry out the disconnections as would be instructed by Water services Most of the Revenue Management functions are directly linked to Water Services and there is lack of co-ordination between these departments. There is no properly documented workflow.	Revenue Manager/CFO	30/9/2020	indefinite		
·OR BULK	YES	Report compiled to investigate value chain for bulk supplies and invoicing processes Conduct monthly reconciliations and ensure that only valid invoices are captured and paid. Centralisation of invoice receiving point to be adhered to	Revenue Manager/CFO	2020/09/30	indefinite		
	YES	Accurate register compiled by 31 March 2021	Revenue Manager/CFO	2020/09/30	indefinite		
	NO	Restructuring proposals developed for consultation with major stakeholders by 31 December 2020 and thereafter implemented with effect from 1 July 2021	Revenue Manager/CFO	2020/09/30	2021/07/31		
	YES	Merger of the two entities by the 1 July 2021, reduction of transfers to support them.	GM-EDES	2020/09/30	2021/07/01		
S FOR 2019/20	NO	N/A	N/A	N/A	N/A	N/A	N/A
(	NO	N/A	N/A	N/A	N/A	N/A	N/A
	NO	N/A	N/A	N/A	N/A	N/A	N/A
	NO	N/A	N/A	N/A	N/A	N/A	N/A
RED UP TO 100%	NO	N/A	N/A	N/A	N/A	N/A	N/A
	NO	N/A	N/A	N/A	N/A	N/A	N/A
	NO	N/A	N/A	N/A	N/A	N/A	N/A
	YES	Ensure all the grant conditions are met	GM-WS/CFO	2020/09/30	N/A	N/A	N/A
	NO	N/A	N/A	N/A	N/A	N/A	N/A
	NO	N/A	N/A	N/A	N/A	N/A	N/A

Ugu District Municipality

Financial Recovery Plan

Task completed: 100%	Task almost completed: 51% - 99%	Task commenced: 1%-50%	Task not yet started: 0%

	FINANCIAL IMPLICATION (YES/NO)	Key Activities	Responsible Person	Start Date	End Date	Status & percentage	Comments regarding status and progress related to activities
	NO	N/A	N/A	N/A	N/A	N/A	N/A
OLS	NO	N/A	N/A	N/A	N/A	N/A	N/A
	NO	N/A	N/A	N/A	N/A	N/A	N/A
	YES	Establish a Demand Management Section to conduct demand assessment, market analysis, compliance & report. Demand Management section that will monitor the procurement plan and ensure all that is requested is as budgeted.	SCM Manager/CFO	2020/09/30	indefinite		
	NO	N/A	N/A	N/A	N/A	N/A	N/A

Ugu District Municipality
Financial Impact of the Financial Recovery Plan

Focus Area	Key Activities	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	% cost reduction 2020/21	2021/22	2022/23	Narrative
DUCTION OF DEBTORS BOOK VENUE ENHANCEMENT AND CREDIT CONTROL STRATEGY TA CLEANSING & BILLING TER READING ;TALLATION OF NEW METERS RVICES DISCONNECTIONS AND RECONNECTIONS CONCILIATION OF INVOICES FOR BULK PAYMENTS)IGENT REGISTER	>Institutional arrangement of the Revenue Management Unit. >Implementation of the Revenue Collection Plan / Credit Control and Debt >Collection Policy / Other relevant Local Logernment Regulations	567 605 020	595 985 271	625 784 535	657 073 761	689 927 449	724 423 822	54.82%	59.82%	59.82%	Average 58.16% increase in revenue from year 1-3 resulting from the strategy to fastrack the connection of new applications for th municipal services and discourage the illegal connections.
OJECT MANAGEMENT	Ensure all the grant conditions are met	857 757 111	900 644 967	945 677 215	992 961 076	1 042 609 129	1 094 739 586	4.67%	9.67%	9.67%	Average 8% increasse in grant funding from 1-3 resulting from effective usage and meeting the grant conditions.
DUCTION OF DEBTORS BOOK VENUE ENHANCEMENT AND CREDIT CONTROL STRATEGY TA CLEANSING & BILLING TER READING ;TALLATION OF NEW METERS RVICES DISCONNECTIONS AND RECONNECTIONS CONCILIATION OF INVOICES FOR BULK PAYMENTS)IGENT REGISTER	>Institutional arrangement of the Revenue Management Unit. >Implementation of the Revenue Collection Plan / Credit Control and Debt >Collection Policy / Other relevant Local Logernment Regulations	14 422 208	15 143 318	15 900 484	16 695 509	17 530 284	18 406 798	-39.52%	-34.52%	-34.52%	Average 36% decrease in other revenue from year 1-3 is caused by the correction of misslocation between Other income and Grant funded income.
	Total income	**1 439 784 339**	**1 511 773 556**	**1 587 362 234**	**1 666 730 345**	**1 750 066 863**	**1 837 570 206**				
YMENT OF CREDITORS	Payment Plan developed for Umgeni Water and eThekwini debt	-143 836 830	-153 076 172	-160 729 980	-168 766 479	-177 204 803	-186 065 043	-0.72%	-7.19%	-12.55%	Average 6.82% increase in bulk water purchases from year 1-3 plus CPI increase
ST CONTAINMENT	Reduce overtime cost by considering providing additional time in liue of payment of overtime worked.	-28 601 661	-30 031 739	-29 097 854	-30 552 747	-32 080 384	-33 684 403	24.53%	29.53%	21.42%	Average 25.16% reduction in overtime cost from year 1-3 plus CPI increase
ST CONTAINMENT	Moratorium for all employment Reduction of employee related costs	-343 547 178	-357 980 835	-371 298 579	-359 310 761	-345 195 915	-328 771 308	16.00%	20.20%	19.72%	Average 18.64% reduction in employee cost from year 1-3 plus CPI increase
ST CONTAINMENT	Reduce telephone cost	-1 400 000	-1 470 000	-1 543 500	-1 620 675	-1 701 709	-1 786 794	33.75%	38.75%	38.75%	Average 37.09% reduction in telephone cost from year 1-3 plus CPI increase
ST CONTAINMENT	Reduce ITC licensing cost	-1 565 000	-1 643 250	-1 725 413	-1 811 683	-1 902 267	-1 997 381	38.99%	43.99%	43.99%	Average 42.32% reduction in ICT license cost from year 1-3 plus CPI increase
ST CONTAINMENT	Reduce vehicle repairs cost	-12 000 000	-12 600 000	-13 230 000	-13 891 500	-14 586 075	-15 315 379	11.76%	16.76%	16.76%	Average 15.10% reduction in vehicle cost from year 1-3 plus CPI increase
ST CONTAINMENT	Reduce fuel cost	-24 000 000	-25 200 000	-26 460 000	-27 783 000	-29 172 150	-30 630 758	7.69%	12.69%	12.69%	Avearge 11.03% reduction in fuel cost from year 1-3 plus CPI increase
ST CONTAINMENT	Reduce electricity cost	-77 424 586	-81 295 815	-85 360 606	-89 628 636	-94 110 068	-98 815 572	3.89%	8.89%	8.89%	Average 7.23% reduction in electricity cost from year 1-3 plus CPI increase
ST CONTAINMENT	Reduce printing and stationery cost	-1 483 000	-1 557 150	-1 635 008	-1 716 758	-1 802 596	-1 892 726	11.88%	16.88%	16.88%	Average 15.22% reduction in printing and stationery cost from year 1-3 plus CPI increase
ST CONTAINMENT	Reduce travel and accommodation cost	-1 354 511	-532 035	-558 637	-586 569	-615 897	-646 692	26.78%	-33.94%	31.78%	Average 8.21% decrease in travelling cost from year 1-3 plus CPI increase
ST CONTAINMENT	Reduce expenditure on events and social functions	0	0	0	0	0	0	100.00%	100.00%	100.00%	100.00% decrease in events cost from year 1-3 plus CPI increase
ST CONTAINMENT	Reduce audit fees	-4 000 000	-4 200 000	-4 410 000	-4 630 500	-4 862 025	-5 105 126	11.11%	16.11%	16.11%	Average 14.44% decrease in audit fees from year 1-3 plus CPI increase
ST CONTAINMENT	Reduce costs relating to Councillors vehicles and security to the acceptable level per cost containment policy	-5 600 000	-5 880 000	-6 174 000	-6 482 700	-6 806 835	-7 147 177	13.85%	18.85%	18.85%	Average 17.18% decrease in LED projects cost from year 1-3 plus CPI increase
ST CONTAINMENT	Maintain the increase on other Operational expenditure to a CPI level	-454 035 528	-459 032 709	-500 574 169	-525 602 878	-551 883 022	-579 477 173	-29.78%	-31.21%	-43.09%	Containg the increase on other expenditure to the CPI level from year 1-3
RGING OF ENTITIES	Merger of the two entities, reduction of transfers to support them.	-19 323 364	-19 974 532	-20 973 258	-22 021 921	-23 123 017	-24 279 168	52.79%	51.20%	48.76%	Average 55.92% reduction in grants and subsidies from year 1-3 plus CPI increase
NTRACT MANAGEMENT ;USE OF PANEL CONTRACTS ;USE OF CONSULTANTS CONTRACTS | ALLOCATION BASED ICE ESCALATION	Reduce costs associated with the use of consultants	-68 563 167	-53 278 692	-49 536 888	-42 106 355	-35 790 402	-30 421 842	58.26%	35.97%	51.24%	Average 48.49% decrease in consultants cost from year 1-3 plus CPI increase
	Total expenditure	**-1 098 848 294**	**-1 134 499 705**	**-1 202 797 745**	**-1 232 384 886**	**-1 261 923 746**	**-1 291 335 530**				
	Surplus / (deficit), before Capital expenditure	**340 936 045**	**377 273 851**	**384 564 489**	**434 345 460**	**488 143 117**	**546 234 676**				
NTRACT MANAGEMENT ;USE OF PANEL CONTRACTS ;USE OF CONSULTANTS CONTRACTS | ALLOCATION BASED ICE ESCALATION	Reduce capital expenditure on internally funded projects	-252 762 991	-290 168 329	-273 207 675	-286 868 059	-301 211 462	-316 272 035				

Municipality

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

	Year 2	Year 3	Year 4	Year 5	Year 6
	2 022	2 023	2 024	2 025	2 026
474 097 054	580 511 010	609 275 877	639 739 671	671 726 654	705 312 987
93 507 966	98 183 365	103 092 533	108 247 160	113 659 518	119 342 494
0	0	0	0	0	0
0	0	0	0	0	0
739 713	647 936	680 332	714 349	750 066	787 569
2 535 182	2 661 941	2 795 038	2 934 790	3 081 529	3 235 606
1 839 626	803 007	843 157	885 315	929 581	976 060
0	0	0	0	0	0
7 520	7 896	8 291	8 706	9 141	9 598
500 000	420 000	441 000	463 050	486 203	510 513
0	0	0	0	-0	-0
538 854 009	527 148 776	547 542 310	574 919 426	603 665 397	633 848 667
92 611 849	5 078 575	9 702 183	10 187 292	10 696 657	11 231 490
0	0	0	0	0	0
1 204 692 919	**1 215 462 506**	**1 274 380 721**	**1 338 099 757**	**1 405 004 745**	**1 475 254 982**
394 381 584	388 012 574	400 396 433	420 416 255	441 437 067	463 508 921
9 997 285	16 087 560	16 891 943	17 736 540	18 623 367	19 554 536
32 813 795	42 329 485	44 445 959	42 223 661	40 112 478	38 106 854
152 553 785	178 251 575	187 164 154	159 089 531	135 226 101	114 942 186

Ugu District Municipality

overy Plan on the Capital Financial Performance (Table A5/B5)

	Year 2	Year 3	Year 4	Year 5	Year 6
	2 022	2 023	2 024	2 025	2 026
31 000	**14 841 750**	**15 583 838**	**16 363 029**	**17 181 181**	**18 040 240**
0					
31 000	14 841 750	15 583 838	16 363 029	17 181 181	18 040 240
0					
0	**0**	**0**	**0**	**0**	**0**
0					
0					
0					
0					
0					
0	**0**	**0**	**0**	**0**	**0**
0					
0					
0					
56 341	**244 530 079**	**225 287 513**	**236 551 888**	**248 379 483**	**260 798 457**
0					
58 314	188 138 660	165 919 024	174 214 975	182 925 723	192 072 010
98 027	56 391 419	59 368 489	62 336 913	65 453 759	68 726 447
0					
0					
37 341	**259 371 829**	**240 871 350**	**252 914 918**	**265 560 663**	**278 838 697**
0					
0					

·ict Municipality
·ry Plan on the Financial Position (Table A6/B6)

Year 2	Year 3	Year 4	Year 5	Year 6
2 022	2 023	2 024	2 025	2 026
131 453 998	138 026 698	144 928 033	152 174 434	159 783 156
0	0	0	0	0
168 503 228	73 937 480	55 453 110	41 589 832	31 192 374
3 382 571	3 551 700	2 663 775	1 997 831	1 498 373
22 895	24 040	18 030	13 523	10 142
10 821 132	11 362 188	11 362 188	11 930 297	12 526 812
314 183 824	**226 902 106**	**214 425 136**	**207 705 918**	**205 010 858**
0	0	0	0	0
4 157 869	4 365 762	3 710 898	3 154 263	2 681 124
33 232 500	34 894 125	36 638 831	38 470 773	40 394 311
0	0			
5 254 550 123	5 485 808 359	5 350 155 922	5 654 144 879	5 908 040 426
0	0			
0	0			
5 864 954	5 571 706	5 850 291	6 142 806	6 449 946
210	110	116	121	127
5 297 805 656	**5 530 640 062**	**5 396 356 058**	**5 701 912 842**	**5 957 565 935**
5 611 989 480	**5 757 542 168**	**5 610 781 194**	**5 909 618 760**	**6 162 576 793**
0	0			
32 197 595	32 449 894	30 827 399	29 286 029	27 821 728
22 746 991	23 884 341	25 078 558	26 332 486	27 649 110
572 853 990	452 872 199	429 807 627	447 052 622	473 306 479
150 772 167	128 156 342	121 748 525	115 661 099	109 878 044
778 570 743	**637 362 776**	**607 462 109**	**618 332 235**	**638 655 360**
55 451 821	47 134 048	44 777 346	42 538 478	40 411 554
22 994 699	24 144 434	22 937 212	21 790 351	20 700 834

Ugu District Municipality

nancial Recovery Plan on the Cash Flow (Table A7/B7)

	Year 2	Year 3	Year 4	Year 5	Year 6
	2 022	2 023	2 024	2 025	2 026
0					
510 646 465	446 988 953	469 338 401	492 805 321	517 445 587	543 317 866
617 081	8 826 573	9 267 902	9 731 297	10 217 862	10 728 755
538 854 009	532 634 752	559 266 490	587 229 814	616 591 305	647 420 870
228 190 991	313 651 000	327 717 000	344 102 850	361 307 993	379 373 392
16 000 000	4 110 647	4 316 179	4 531 988	4 758 587	4 996 517
535 182	0	0	0	0	0
0					
-978 650 459	-1 066 128 701	-1 246 248 583	-1 183 936 154	-1 243 132 962	-1 305 289 610
-6 521 965	-2 648 063	-2 780 466	-2 919 489	-3 065 464	-3 218 737
-19 323 364	-19 974 532	-20 973 258	-22 021 921	-23 123 017	-24 279 168
290 347 940	**217 460 629**	**99 903 665**	**229 523 706**	**240 999 891**	**253 049 886**
0					
0					
0					
0	0	0	5 600 000	5 880 000	6 174 000
0	0	0	0	0	0
985 535	26 250	27 563	28 941	30 388	31 907
0	0	0	0	0	0
0					
-292 367 845	-259 371 829	-240 871 350	-252 914 918	-265 560 663	-278 838 697
-292 367 845	**-259 345 579**	**-240 843 788**	**-247 285 977**	**-259 650 276**	**-272 632 790**
0					
0					
0					
0	0	0			
0	0	0			
76 837 200	80 678 850	84 712 793	93 184 072	97 843 275	102 735 439

Ugu District Municipality

ecovery Plan on the Cash backed reserves/accumulated surplus (Table A8/B8)

1	Year 2	Year 3	Year 4	Year 5	Year 6
	2 022	2 023	2 024	2 025	2 026
-2 692 560 057	175 557 647	78 189 683	36 807 116	28 083 510	9 719 508
2 916 055 357	44 103 649	59 837 015	62 828 866	65 970 309	69 268 825
0	4 157 869	4 365 762	50 500 000	52 987 000	60 500 000
223 495 300	223 819 165	142 392 460	150 135 982	147 040 820	139 488 333
23 237 000	21 248 850	22 311 293	18 964 599	16 119 909	13 701 923
0	0	0	0	0	0
0	-4 341 800	-3 690 530	-3 875 057	-4 068 809	-4 272 250
257 660 371	279 012 971	56 325 987	-66 414 063	-73 182 257	-75 639 264
0	34 857 169	36 600 028	52 409 488	47 611 347	33 634 344
0	0	0	0	0	0
0	0	0	0	0	0
-57 402 071	-106 958 025	30 845 682	149 051 015	160 560 630	172 063 580

62