

Ugu District Municipality
Appendix E(2)
June 2017

Budget Analysis of Capital Expenditure as at 30 June 2017

[illegible]

Ugu District Municipality
Appendix F
Disclosures of Grants and Subsidies in terms of Section 123 MFMA, 56 of 2003
June 2017

Name of Grants	Name of organ of state or municipal entity	Quarterly Receipts					Quarterly Expenditure					Did your municipality comply with the grant conditions in terms of grant framework in the latest Division of Revenue Act
		Sep	Dec	Mar	Jun	Sep	Dec	Mar	Jun	Yes/ No		
Finance Management Grant	National Treasury	1 460 000	-	-	-	227 552	409 065	320 803	502 580	Yes		
Equitable Share	National Treasury	160 303 000	119 845 000	96 183 000	-	95 932 250	95 932 250	95 932 250	88 534 250	Yes		
Various Provincial	DLGTA	-	400 000	5 000 000	400 000	-	66 667	5 179 952	5 233 333	Yes		
Various National (incl.MIG)	DPLG	111 964 000	116 606 000	63 873 000	-	51 020 290	86 668 687	49 366 477	105 387 546	Yes		
Various National (PW) EPWP	EPWP	447 000	805 000	536 000	-	447 000	520 142	476 065	344 793	Yes		
Rural Transport Services	Dep. Transport	1 250 000	1 260 000	-	-	229 867	542 928	669 367	1 067 838	Yes		
DWAF	DWAF	6 388 000	3 833 000	2 555 000	-	-	1 839 003	4 688 143	9 898 854	Yes		
		281 812 000	242 749 000	168 147 000	400 000	147 856 959	185 978 742	156 633 057	210 969 194			

Note: A municipality should provide additional information on how a grant was spent per Vote. This excludes allocations from the Equitable Share.

Ugu District Municipality

Appendix G1

Budgeted Financial Performance (revenue and expenditure by standard classification) for the year ended 30 June 2017

2017/2016												2016/2015											
Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance of Actual Outcome against Budget Adjustments	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome									
Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand									
182 023 723	600 000	182 623 723	-	-	182 623 723	187 823 888	-	5 200 165	103 %	103 %	-	-	-	394 516 101									
2 188 000	-	2 188 000	-	-	2 188 000	2 190 400	-	2 400	100 %	100 %	-	-	-	2 082 978									
178 787 223	600 000	179 387 223	-	-	179 387 223	185 128 255	-	5 741 032	103 %	104 %	-	-	-	391 489 586									
1 048 500	-	1 048 500	-	-	1 048 500	505 233	-	(543 267)	48 %	48 %	-	-	-	943 537									
7 354 348	5 000 000	12 354 348	-	-	12 354 348	12 145 894	-	(208 454)	98 %	165 %	-	-	-	328 540									
254 400	-	254 400	-	-	254 400	231 477	-	(22 923)	91 %	91 %	-	-	-	219 945									
7 099 948	5 000 000	12 099 948	-	-	12 099 948	11 914 417	-	(185 531)	98 %	168 %	-	-	-	108 595									
60 970 128	13 963 625	74 933 753	-	-	74 933 753	62 895 041	-	(12 038 712)	84 %	103 %	-	-	-	257 634 877									
43 180 141	13 963 625	57 143 766	-	-	57 143 766	45 503 128	-	(11 640 638)	80 %	105 %	-	-	-	256 686 808									
17 789 987	-	17 789 987	-	-	17 391 913	17 391 913	-	(398 074)	98 %	98 %	-	-	-	948 069									
974 770 038	52 473 415	1 027 243 453	-	-	1 027 243 453	802 252 832	-	(224 990 621)	78 %	82 %	-	-	-	451 250 552									
855 298 500	52 473 415	907 771 915	-	-	907 771 915	689 750 773	-	(218 021 142)	76 %	81 %	-	-	-	343 847 701									
119 471 538	-	119 471 538	-	-	119 471 538	112 502 059	-	(6 969 479)	94 %	94 %	-	-	-	107 402 851									
250 000	(100 000)	150 000	-	-	150 000	180 778	-	30 778	121 %	72 %	-	-	-	-									
250 000	(100 000)	150 000	-	-	150 000	180 778	-	30 778	121 %	72 %	-	-	-	861 706									
1 225 368 237	71 937 040	1 297 305 277	-	-	1 297 305 277	1 065 298 433	-	(232 006 844)	82 %	87 %	-	-	-	1 104 591 776									
Total Revenue - Standard															1 104 591 776								
Revenue - Standard																							
Governance and administration																							
Executive and council																							
Budget and treasury office																							
Corporate services																							
Community and public safety																							
Sport and recreation																							
Public safety																							
Economic and environmental services																							
Planning and development																							
Environmental protection																							
Trading services																							
Water																							
Waste water management																							
Other																							
Other																							

Ugu District Municipality

Appendix G1

Budgeted Financial Performance (revenue and expenditure by standard classification) for the year ended 30 June 2017

2016/2015

2017/2016

	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)		Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)		Virement (i.t.o. Council approved policy)	Final Budget		Actual Outcome	Unauthorised expenditure		Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Final Budget		Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA		Balance to be recovered	Restated Audited Outcome	
	Rand	Rand	Rand		Rand	Rand		Rand	Rand		Rand	Rand		Rand	Rand			Rand	Rand			Rand
Expenditure - Standard																						

Ugu District Municipality Appendix G2

Budgeted Financial Performance (revenue and expenditure by municipal vote) for the year ended 30 June 2017

Annual Report 2016/2017



2016/2015

2017/2016

	Original Budget		Budget Adjustments (i.e. s28 and s31 of the MFMA)		Final budget		Shifting of funds (i.e. s31 of the MFMA)		Virement (i.e. Council approved policy)		Final Budget		Actual Outcome		Unauthorised expenditure		Variance of Actual Outcome against Budget		Actual Outcome as % of Final Budget		Actual Outcome as % of Original Budget		Reported unauthorised expenditure		Expenditure authorised in terms of section 32 of MFMA		Balance to be recovered		Restated Audited Outcome	
	Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand	
Revenue by Vote																														
Vote1 - Executive and Council	2 188 000		-		2 188 000		-		-		2 188 000		2 190 400				2 400		100 %		100 %								2 082 978	
Vote2 - Finance and Administration	179 835 723		600 000		180 435 723		-		-		180 435 723		185 633 488				5 197 765		103 %		103 %								392 433 123	
Vote3 - Infrastructure and Economic Development	43 180 141		13 963 625		57 143 766		-		-		57 143 766		45 503 178				(11 640 588)		80 %		105 %								256 686 808	
Vote4 - Water	855 298 500		52 473 415		907 771 915		-		-		907 771 915		689 750 773				(218 021 142)		76 %		81 %								343 847 701	
Vote5 - Waste Water Management	119 471 538		-		119 471 538		-		-		119 471 538		112 502 059				(6 969 479)		94 %		94 %								107 402 851	
Vote6 - Public Safety	7 099 948		5 000 000		12 099 948		-		-		12 099 948		11 914 417				(185 531)		98 %		168 %								108 595	
Vote7 - Environmental Protection	17 789 987		-		17 789 987		-		-		17 789 987		17 391 913				(398 074)		98 %		98 %								948 069	
Vote8 - Other: Market	250 000		(100 000)		150 000		-		-		150 000		180 778				30 778		121 %		72 %								861 706	
Vote9 - Sport and Recreation	254 400		-		254 400		-		-		254 400		231 477				(22 923)		91 %		91 %								219 945	
Total Revenue by Vote	1 225 368 237		71 937 040		1 297 305 277		-		-		1 297 305 277		1 065 298 483				(232 006 794)		82 %		87 %								1 104 591 776	
Expenditure by Vote to be appropriated																														
Vote1 - Executive and Council	64 169 694		(661 869)		63 507 825		-		-		63 507 825		51 669 813				(11 838 012)		81 %		81 %								55 583 383	
Vote2 - Finance and Administration	154 730 541		16 058 609		170 789 150		-		-		170 789 150		165 463 708				(5 325 442)		97 %		107 %								138 196 087	
Vote3 - Infrastructure and Economic Development	63 009 220		13 001 254		76 010 474		-		-		76 010 474		68 630 884				(7 379 590)		90 %		109 %								175 897 810	
Vote4 - Water	516 772 323		52 469 101		569 241 424		-		-		569 241 424		631 505 565				62 264 141		111 %		122 %								75 598 213	
Vote5 - Waste Water Management	87 862 843		1 194 468		89 057 311		-		-		89 057 311		109 243 546				20 186 235		123 %		124 %								92 102 733	
Vote6 - Public Safety	6 099 948		961 020		7 060 968		-		-		7 060 968		6 734 711				(326 257)		95 %		110 %								2 515 433	
Vote7 - Environmental Protection	18 458 324		309 194		18 767 518		-		-		18 767 518		17 565 918				(1 201 600)		94 %		95 %								16 206 696	
Vote8 - Other: Market	1 160 373		(94 817)		1 065 556		-		-		1 065 556		1 141 820				76 264		107 %		98 %								1 044 941	
Total Expenditure by Vote	912 263 266		83 236 960		995 500 226		-		-		995 500 226		1 051 955 965				56 455 739		106 %		115 %								1 076 552 273	
Surplus/(Deficit) for the year	313 104 971		(11 299 920)		301 805 051		-		-		301 805 051		13 342 518				(288 462 533)		4 %		4 %								28 039 503	

Ugu District Municipality

Appendix G3

Budgeted Financial Performance (revenue and expenditure)

for the year ended 30 June 2017

2016/2015

2017/2016

	Original Budget		Budget Adjustments (i.e. s28 and s31 of the MFMA)		Final adjustments budget		Shifting of funds (i.e. s31 of the MFMA)		Virement (i.e. Council approved policy)		Final Budget		Actual Outcome		Unauthorised expenditure		Variance of Actual Outcome against Adjustments Budget		Actual Outcome as % of Final Budget		Actual Outcome as % of Original Budget		Reported unauthorised expenditure		Expenditure authorised in terms of section 32 of MFMA		Balance to be recovered		Restated Audited Outcome		
	Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		
Revenue By Source																															
Service charges - water revenue	361 386 638		-		361 386 638		-				361 386 638	208 618 541				(152 768 097)	58 %	58 %	58 %										212 539 494		
Service charges - sanitation revenue	112 280 816		-		112 280 816		-				112 280 816	105 963 034				(6 317 782)	94 %	94 %	94 %										107 388 391		
Rental of facilities and equipment	1 249 170		(100 000)		1 149 170		-				1 149 170	2 545 445				1 396 275	204 %	222 %	204 %										1 089 006		
Interest earned - external investments	15 568 476		864 378		16 432 854		-				16 432 854	24 273 662				7 840 808	148 %	156 %	156 %										26 608 786		
Interest earned - outstanding debtors	3 801 593		-		3 801 593		-				3 801 593	4 021 187				219 594	106 %	106 %	106 %										4 019 407		
Transfers recognised - operational	408 661 587		13 316 365		421 977 952		-				421 977 952	397 281 419				(24 696 533)	94 %	97 %	94 %										382 647 609		
Other revenue	11 557 957		3 758 098		15 316 055		-				15 316 055	12 751 408				(2 564 647)	83 %	110 %	110 %										17 414 331		
Gains on disposal of PPE	-		-		-		-				-	690 789				690 789	DIV/0 %	DIV/0 %	DIV/0 %										728 283		
Total Revenue (excluding capital transfers and contributions)	914 506 237		17 838 841		932 345 078		-				932 345 078	756 145 485				(176 199 593)	81 %	83 %	83 %										752 435 307		

for the year ended 30 June 2017

Annual Report 2016/2017

2016/2015

Expenditure By Type	Original Budget		Budget Adjustments (i.e. s28 and s34 of the MFMA)		Final adjustments budget		Shifting of funds (i.e. of MFMA)		Virement (i.e. Council approved policy)		Final Budget		Actual Outcome		Unauthorised expenditure		Variance of Actual Outcome against Adjustments Budget		Actual Outcome as % of Final Budget		Actual Outcome as % of Original Budget		Reported unauthorised expenditure		Expenditure authorised in terms of section 32 of MFMA		Balance to be recovered		Restated Audited Outcome
	Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		
	332 850 265	6 282 371	339 132 636	-	-	339 132 636	-	-	-	339 132 636	339 202 525	69 889	-	100 %	102 %	-	-	-	-	100 %	102 %	-	-	-	-	-	-	-	302 627 815
Employee related costs	11 874 441	(820 000)	11 054 441	-	-	11 054 441	-	-	-	11 054 441	9 422 804	-	(1 631 637)	85 %	79 %	-	-	-	-	85 %	79 %	-	-	-	-	-	-	-	9 549 402
Debt impairment	17 740	-	17 740	-	-	17 740	-	-	-	17 740	17 731	(9)	-	100 %	100 %	-	-	-	-	100 %	100 %	-	-	-	-	-	-	-	196 710
Depreciation & asset impairment	161 763 125	(3 776 464)	157 986 661	-	-	157 986 661	-	-	-	157 986 661	273 078 322	115 091 661	115 091 661	173 %	169 %	-	-	-	-	173 %	169 %	-	-	-	-	-	-	-	439 774 063
Finance charges	81 775 660	(3 801 413)	11 974 247	-	-	11 974 247	-	-	-	11 974 247	10 164 796	6 931 681	(1 809 451)	85 %	64 %	-	-	-	-	85 %	64 %	-	-	-	-	-	-	-	13 556 116
Bulk purchases	81 468 000	(10 609 360)	70 858 640	-	-	70 858 640	-	-	-	70 858 640	77 790 321	6 931 681	(1 809 451)	110 %	95 %	-	-	-	-	110 %	95 %	-	-	-	-	-	-	-	66 091 136
Lease rentals operating lease	2 242 701	360 000	2 602 701	-	-	2 602 701	-	-	-	2 602 701	3 868 418	1 685 717	-	149 %	172 %	-	-	-	-	149 %	172 %	-	-	-	-	-	-	-	2 815 995
Contracted services	29 683 354	9 631 459	39 314 813	-	-	39 314 813	-	-	-	39 314 813	35 647 802	-	(3 667 011)	91 %	120 %	-	-	-	-	91 %	120 %	-	-	-	-	-	-	-	22 848 782
Transfers and grants	57 715 762	38 307 923	96 023 685	-	-	96 023 685	-	-	-	96 023 685	36 335 454	-	(59 689 231)	38 %	63 %	-	-	-	-	38 %	63 %	-	-	-	-	-	-	-	20 327 052
Other expenditure	159 048 041	12 909 040	171 955 081	-	-	171 955 081	-	-	-	171 955 081	162 399 003	-	(9 556 078)	94 %	102 %	-	-	-	-	94 %	102 %	-	-	-	-	-	-	-	135 583 967
Repairs and maintenance	70 783 285	(470 185)	70 313 100	-	-	70 313 100	-	-	-	70 313 100	67 314 510	-	(3 178 590)	95 %	95 %	-	-	-	-	95 %	95 %	-	-	-	-	-	-	-	63 151 219
Loss on sale of assets	10 405	-	10 405	-	-	10 405	-	-	-	10 405	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loss from transfer of functions between entities not under common control	-	-	-	-	-	-	-	-	-	-	37 585 068	37 585 068	-	DIV/0 %	DIV/0 %	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-	-	-	-	-
Total Expenditure	923 230 779	48 013 371	971 244 150	-	-	971 244 150	-	-	-	971 244 150	1 052 646 754	161 344 016	81 402 604	108 %	114 %	-	-	-	-	108 %	114 %	-	-	-	-	-	-	-	1 076 522 273
Surplus/(Deficit)	(8 724 542)	(30 174 530)	(38 899 072)	-	-	(38 899 072)	-	-	-	(38 899 072)	(296 501 269)	(161 344 016)	(257 602 197)	762 %	3 398 %	-	-	-	-	762 %	3 398 %	-	-	-	-	-	-	-	(324 086 966)
Transfers recognised - capital	310 862 000	(11 399 697)	299 462 313	-	-	299 462 313	-	-	-	299 462 313	310 298 952	-	10 836 639	104 %	100 %	-	-	-	-	104 %	100 %	-	-	-	-	-	-	-	355 695 806
Surplus/(Deficit) after capital transfers & contributions	302 137 458	(41 574 217)	260 563 241	-	-	260 563 241	-	-	-	260 563 241	13 797 683	-	(246 765 558)	5 %	5 %	-	-	-	-	5 %	5 %	-	-	-	-	-	-	-	31 608 840
Surplus/(Deficit) after taxation	302 137 458	(41 574 217)	260 563 241	-	-	260 563 241	-	-	-	260 563 241	13 797 683	-	(246 765 558)	5 %	5 %	-	-	-	-	5 %	5 %	-	-	-	-	-	-	-	31 608 840
Surplus/(Deficit) attributable to municipality	302 137 458	(41 574 217)	260 563 241	-	-	260 563 241	-	-	-	260 563 241	13 797 683	-	(246 765 558)	5 %	5 %	-	-	-	-	5 %	5 %	-	-	-	-	-	-	-	31 608 840
Surplus/(Deficit) for the year	302 137 458	(41 574 217)	260 563 241	-	-	260 563 241	-	-	-	260 563 241	13 797 683	-	(246 765 558)	5 %	5 %	-	-	-	-	5 %	5 %	-	-	-	-	-	-	-	31 608 840

Expenditure By Type

Employee related costs
Remuneration of councillors
Debt impairment
Depreciation & asset impairment
Finance charges
Bulk purchases
Lease rentals operating lease
Contracted services
Transfers and grants
Other expenditure
Repairs and maintenance
Loss on sale of assets
Loss from transfer of functions
Difference between entities not under common control

Total Expenditure

Surplus/(Deficit)

Transfers recognised - capital
Surplus/(Deficit) after capital
transfers & contributions

Surplus/(Deficit) after taxation

Surplus/(Deficit) attributable to municipality

Surplus/(Deficit) for the year

Ugu District Municipality

Appendix G4

Budgeted Capital Expenditure by vote, standard classification and funding for the year ended 30 June 2017

	2017/2016										2016/2015																			
	Original Budget		Budget Adjustments (i.t.o. s28 and s31 of the MFMA)		Final adjustments budget		Shifting of funds (i.t.o. s31 of the MFMA)		Virement (i.t.o. Council approved policy)		Final Budget		Actual Outcome		Unauthorised expenditure		Variance of Actual Outcome against Adjustments Budget		Actual Outcome as % of Final Budget		Actual Outcome as % of Original Budget		Reported unauthorised expenditure		Expenditure authorised in terms of section 32 of MFMA		Balance to be recovered		Restated Audited Outcome	
	Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand	
Capital expenditure - Vote Multi-year expenditure Single-year expenditure																														
Vote1 - Executive and Council	2 640 000		(186 557)		2 453 443		-		-		2 453 443		1 065 240		-		(1 388 203)		43 %		40 %		-		-		-		129 340	
Vote2 - Finance and Administration	44 055 000		(4 532 727)		39 522 273		-		-		39 522 273		33 859 184		-		(5 663 089)		86 %		77 %		-		-		-		10 719 669	
Vote4 - Water	238 418 788		13 577 533		252 176 321		-		-		252 176 321		232 631 395		-		(19 544 926)		92 %		98 %		-		-		-		348 607 783	
Vote5 - Waste Water Management	82 444 212		(34 011 956)		48 432 256		-		-		48 432 256		39 746 371		-		(8 685 885)		82 %		48 %		-		-		-		4 631 109	
Vote6 - Public Safety	1 000 000		5 000 000		6 000 000		-		-		6 000 000		5 107 879		-		(992 121)		85 %		511 %		-		-		-		162 789	
Vote7 - Environmental Protection	-		295 000		295 000		-		-		295 000		276 420		-		(18 580)		94 %		DIV/0 %		-		-		-		-	
Vote7 - Infrastructure and Economic Development	590 000		(235 000)		355 000		-		-		355 000		9 630 356		9 275 356		9 275 356		2 713 %		1 632 %		-		-		-		908 977	
Capital single-year expenditure sub-total	369 148 000		(19 913 707)		349 234 293		-		-		349 234 293		322 316 845		9 275 356		(26 917 448)		92 %		87 %		-		-		-		-	
Total Capital Expenditure - Vote	369 148 000		(19 913 707)		349 234 293		-		-		349 234 293		322 316 845		9 275 356		(26 917 448)		92 %		87 %		-		-		-		-	

Ugu District Municipality

Appendix G4

Budgeted Capital Expenditure by vote, standard classification and funding for the year ended 30 June 2017

2016/2015

2017/2016

	Original Budget		Budget Adjustments (i.t.o. s28 and s31 of the MFMA)		Final adjustments budget		Shifting of funds (i.t.o. s31 of the MFMA)		Virement (i.t.o. Council approved policy)		Final Budget		Actual Outcome		Unauthorised expenditure		Variance of Actual Outcome against Budget		Actual Outcome as % of Final Budget		Actual Outcome as % of Original Budget		Reported unauthorised expenditure		Expenditure authorised in terms of section 32 of MFMA		Balance to be recovered		Restated Audited Outcome	
	Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand		Rand	
Capital Expenditure - Standard																														
Governance and administration	46 695 000	(4 719 304)	41 975 696	-	-	-	-	-	-	-	41 975 696	-	34 924 424	-	-	-	(7 051 272)	-	83 %	75 %	-	-	-	-	-	-	-	-	10 849 009	
Executive and council	2 640 000	(186 577)	2 453 423	-	-	-	-	-	-	-	2 453 423	-	1 065 240	-	-	-	(1 388 183)	-	43 %	40 %	-	-	-	-	-	-	-	-	129 340	
Budget and treasury office	15 000 000	(7 914 727)	7 085 273	-	-	-	-	-	-	-	7 085 273	-	7 137 856	-	-	-	52 583	-	101 %	48 %	-	-	-	-	-	-	-	-	72 778	
Corporate services	29 055 000	3 382 000	32 437 000	-	-	-	-	-	-	-	32 437 000	-	26 721 328	-	-	-	(5 715 672)	-	92 %	92 %	-	-	-	-	-	-	-	-	10 646 891	
Community and public safety	1 000 000	5 000 000	6 000 000	-	-	-	-	-	-	-	6 000 000	-	5 107 879	-	-	-	(892 121)	-	85 %	511 %	-	-	-	-	-	-	-	-	162 789	
Public safety	1 000 000	5 000 000	6 000 000	-	-	-	-	-	-	-	6 000 000	-	5 107 879	-	-	-	(892 121)	-	85 %	511 %	-	-	-	-	-	-	-	-	162 789	
Economic and environmental services	590 000	60 000	650 000	-	-	-	-	-	-	-	650 000	-	9 906 776	-	-	-	9 256 776	-	1 524 %	1 679 %	-	-	-	-	-	-	-	-	908 977	
Planning and development	590 000	(235 000)	355 000	-	-	-	-	-	-	-	355 000	-	9 630 356	-	-	-	9 275 356	-	2 713 %	1 632 %	-	-	-	-	-	-	-	-	908 977	
Environmental protection	-	295 000	295 000	-	-	-	-	-	-	-	295 000	-	276 420	-	-	-	(18 580)	-	94 %	DIV/0 %	-	-	-	-	-	-	-	-	-	
Trading services	320 862 000	(20 254 423)	300 607 577	-	-	-	-	-	-	-	300 607 577	-	272 377 766	-	-	-	(28 229 811)	-	91 %	85 %	-	-	-	-	-	-	-	-	353 238 892	
Water	238 417 788	13 757 533	252 175 321	-	-	-	-	-	-	-	252 175 321	-	232 631 395	-	-	-	(19 543 926)	-	92 %	98 %	-	-	-	-	-	-	-	-	348 607 783	
Waste water management	82 444 212	(34 011 956)	48 432 256	-	-	-	-	-	-	-	48 432 256	-	39 746 371	-	-	-	(8 685 885)	-	82 %	48 %	-	-	-	-	-	-	-	-	4 631 109	
Total Capital Expenditure - Standard	369 147 000	(19 913 727)	349 233 273	-	-	-	-	-	-	-	349 233 273	-	322 316 845	-	-	-	(26 916 428)	-	92 %	87 %	-	-	-	-	-	-	-	-	365 159 667	
Funded by:																														
National Government	310 862 000	(11 754 422)	299 107 578	-	-	-	-	-	-	-	299 107 578	-	310 298 952	-	-	-	11 191 374	-	104 %	100 %	-	-	-	-	-	-	-	-	307 057 543	
Transfers recognised - capital	310 862 000	(11 754 422)	299 107 578	-	-	-	-	-	-	-	299 107 578	-	310 298 952	-	-	-	11 191 374	-	104 %	100 %	-	-	-	-	-	-	-	-	307 057 543	
Internally generated funds	58 285 000	(8 159 305)	50 125 695	-	-	-	-	-	-	-	50 125 695	-	12 017 893	-	-	-	(38 107 802)	-	24 %	21 %	-	-	-	-	-	-	-	-	58 102 124	
Total Capital Funding	369 147 000	(19 913 727)	349 233 273	-	-	-	-	-	-	-	349 233 273	-	322 316 845	-	-	-	(26 916 428)	-	92 %	87 %	-	-	-	-	-	-	-	-	365 159 667	

Ugu District Municipality
Appendix G5
Budgeted Cash Flows
for the year ended 30 June 2017

	2017/2016						2016		
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Final Budget	Actual Outcome	Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Cash flow from operating activities									
Service charges	424 875 276	3 680 634	428 555 910	428 555 910	300 554 910	(128 001 000)	70 %	71 %	327 963 324
Government - operating	408 661 587	1 916 678	410 578 265	410 578 265	398 681 519	(11 896 746)	97 %	98 %	330 515 398
Government - capital	310 862 000	-	310 862 000	310 862 000	310 298 852	(563 148)	100 %	100 %	416 725 752
Interest	19 355 633	878 814	20 234 447	20 234 447	28 294 849	8 060 402	140 %	146 %	30 628 193
Suppliers and employees	(620 844 072)	(156 722 391)	(777 566 463)	(777 566 463)	(348 625 329)	428 941 134	45 %	56 %	(312 201 457)
Finance charges	(15 774 085)	4 775 160	(10 998 925)	(10 998 925)	(10 164 796)	834 129	92 %	64 %	(13 556 116)
Transfers and Grants	(37 027 536)	19 589 310	(17 438 226)	(17 438 226)	(420 643 654)	(403 205 428)	2 412 %	1 136 %	(365 319 602)
Net cash flow from/used operating activities	490 108 803	(125 881 795)	364 227 008	364 227 008	258 396 351	(105 830 657)	71 %	53 %	414 755 492
Cash flow from investing activities									
Proceeds on disposal of PPE	-	150 000	150 000	150 000	900 008	750 008	600 %	DIV/0 %	963 496
Decrease (increase) other non-current receivables	94 725	-	94 725	94 725	26 842	(67 883)	28 %	28 %	209 540
Capital assets	(369 147 000)	19 913 707	(349 233 293)	(349 233 293)	(328 635 242)	20 598 051	94 %	89 %	(365 259 666)
Net cash flow from/used investing activities	(369 052 275)	20 063 707	(348 988 568)	(348 988 568)	(327 708 392)	21 280 176	94 %	89 %	(364 086 630)
Cash flow from financing activities									
Increase (decrease) in consumer deposits	420 714	(147 627)	273 087	273 087	-	(273 087)	- %	- %	-
Repayment of borrowing	(18 277 294)	1 975 440	(16 301 854)	(16 301 854)	(18 763 719)	(2 461 865)	115 %	103 %	(20 957 417)
Net cash flow from/used financing activities	(17 856 580)	1 827 813	(16 028 767)	(16 028 767)	(18 763 719)	(2 734 952)	117 %	105 %	(20 957 417)
Net increase/(decrease) in cash held	103 199 948	(103 990 275)	(790 327)	(790 327)	(88 075 760)	(87 285 433)	11 144 %	(85)%	29 711 445
Cash/cash equivalents at the year begin:					261 069 151				246 549 434
Cash/cash equivalents at the year end:	103 199 948	(103 990 275)	(790 327)	(790 327)	172 993 391	(87 285 433)	(21 889)%	168 %	

