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Data submission enquiries:
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Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Date of Adjustments Budget

MTREF:

Budget Year: 2023/24

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents which provide essential assistance

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Yes
No

Type of Entities Range: Parent Municipality
Consolidated Informati

Date of Adjustment 27/02/2024

MTREF Range:	2013
	2014
	2015
	2016
	2017
	2018
	2019
	2020
	2021
	2022
	2023
	2024
	2025
	2026
MTREF Linked:	
MTREF:	
	11
Fin Year:	2023

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Organisational Structure votes	Complete Votes & Sub-Votes	Lasipay Sub-Votes
Vote 1: Executive & Council	Vote 1: Executive & Council	
Vote 2: Finance & Administration	1.1: Mayor and Council	1.1 - (Name of sub-vote)
Vote 3: Community & Social Services	1.2: Municipal Manager: Town Secretary and Chief Executive	
Vote 4: Internal Audit	1.3: (Name of sub-vote)	
Vote 5: Water Management	1.4: (Name of sub-vote)	
Vote 6: Waste Water Management	1.5: (Name of sub-vote)	
Vote 7: Planning and Development	1.6: (Name of sub-vote)	
Vote 8: Waste Management	1.7: (Name of sub-vote)	
Vote 9: Road Transport	1.8: (Name of sub-vote)	
Vote 10: (NAME OF VOTE 10)	1.9: (Name of sub-vote)	
Vote 11: Public Safety	1.10: (Name of sub-vote)	
Vote 12: 0	Vote 2: Finance & Administration	2.1 - (Name of sub-vote)
Vote 13: 0	2.1: Asset Management	
Vote 14: 0	2.2: Finance	
Vote 15: (NAME OF VOTE 15)	2.3: Property Services	
	2.4: Risk Management	
	2.5: Supply Chain Management	
	2.6: (Name of sub-vote)	
	2.7: (Name of sub-vote)	
	2.8: (Name of sub-vote)	
	2.9: (Name of sub-vote)	
	2.10: (Name of sub-vote)	
	Vote 3: Community & Social Services	3.1 - (Name of sub-vote)
	3.1: Provision of Cultural Matters	
	3.2: Fleet Management	
	3.3: Human Resources	
	3.4: Information Technology	
	3.5: Local Services	
	3.6: Administrative and Corporate Support	
	3.7: (Name of sub-vote)	
	3.8: (Name of sub-vote)	
	3.9: (Name of sub-vote)	
	3.10: (Name of sub-vote)	
	Vote 4: Internal Audit	4.1 - (Name of sub-vote)
	4.1: Governance Function	
	4.2: (Name of sub-vote)	
	4.3: (Name of sub-vote)	
	4.4: (Name of sub-vote)	
	4.5: (Name of sub-vote)	
	4.6: (Name of sub-vote)	
	4.7: (Name of sub-vote)	
	4.8: (Name of sub-vote)	
	4.9: (Name of sub-vote)	
	4.10: (Name of sub-vote)	
	Vote 5: Waste Management	5.1 - (Name of sub-vote)
	5.1: Community Halls and Facilities	
	5.2: Cultural Matters	
	5.3: Disaster Management	
	5.4: Education	
	5.5: (Name of sub-vote)	
	5.6: (Name of sub-vote)	
	5.7: (Name of sub-vote)	
	5.8: (Name of sub-vote)	
	5.9: (Name of sub-vote)	
	5.10: (Name of sub-vote)	
	Vote 6: Waste Water Management	6.1 - (Name of sub-vote)
	6.1: (Name of sub-vote)	
	6.2: (Name of sub-vote)	
	6.3: Public Toler	
	6.4: (Name of sub-vote)	
	6.5: (Name of sub-vote)	
	6.6: (Name of sub-vote)	
	6.7: (Name of sub-vote)	
	6.8: (Name of sub-vote)	
	6.9: (Name of sub-vote)	
	6.10: (Name of sub-vote)	
	Vote 7: Planning and Development	7.1 - (Name of sub-vote)
	7.1: Social Waste Disposal (Landfill Sites)	
	7.2: Corporate Waste Strategic Planning (RDPs, LEDIs)	
	7.3: Project Management Unit	
	7.4: Town Planning, Building Regulations and Enforcement, and City Engineer	
	7.5: Economic Development/Planning	
	7.6: (Name of sub-vote)	
	7.7: (Name of sub-vote)	
	7.8: (Name of sub-vote)	
	7.9: (Name of sub-vote)	
	7.10: (Name of sub-vote)	
	Vote 8: Waste Management	8.1 - (Name of sub-vote)
	8.1: (Name of sub-vote)	
	8.2: Waste Conservation	
	8.3: Pollution Control	
	8.4: (Name of sub-vote)	
	8.5: (Name of sub-vote)	
	8.6: (Name of sub-vote)	
	8.7: (Name of sub-vote)	
	8.8: (Name of sub-vote)	
	8.9: (Name of sub-vote)	
	8.10: (Name of sub-vote)	
	Vote 9: Road Transport	9.1 - (Name of sub-vote)
	9.1: (Name of sub-vote)	
	9.2: Fire Fighting and Protection	
	9.3: (Name of sub-vote)	
	9.4: (Name of sub-vote)	
	9.5: (Name of sub-vote)	
	9.6: (Name of sub-vote)	
	9.7: (Name of sub-vote)	
	9.8: (Name of sub-vote)	
	9.9: (Name of sub-vote)	
	9.10: (Name of sub-vote)	
	Vote 10: (NAME OF VOTE 10)	10.1 - (Name of sub-vote)
	10.1: (Name of sub-vote)	
	10.2: (Name of sub-vote)	
	10.3: (Name of sub-vote)	
	10.4: (Name of sub-vote)	
	10.5: (Name of sub-vote)	
	10.6: (Name of sub-vote)	
	10.7: (Name of sub-vote)	
	10.8: (Name of sub-vote)	
	10.9: (Name of sub-vote)	
	10.10: (Name of sub-vote)	
	Vote 11: Public Safety	11.1 - (Name of sub-vote)
	11.1: Water Distribution	
	11.2: Water Storage	
	11.3: Water Treatment	
	11.4: (Name of sub-vote)	
	11.5: (Name of sub-vote)	
	11.6: (Name of sub-vote)	
	11.7: (Name of sub-vote)	
	11.8: (Name of sub-vote)	
	11.9: (Name of sub-vote)	
	11.10: (Name of sub-vote)	
	Vote 12: 0	12.1 - (Name of sub-vote)
	12.1: Sewerage	
	12.2: Waste Water Treatment	
	12.3: (Name of sub-vote)	
	12.4: (Name of sub-vote)	
	12.5: (Name of sub-vote)	
	12.6: (Name of sub-vote)	
	12.7: (Name of sub-vote)	
	12.8: (Name of sub-vote)	
	12.9: (Name of sub-vote)	
	12.10: (Name of sub-vote)	
	Vote 13: 0	13.1 - (Name of sub-vote)
	13.1: Development Facilitation	
	13.2: (Name of sub-vote)	
	13.3: Population Development	
	13.4: (Name of sub-vote)	
	13.5: (Name of sub-vote)	
	13.6: (Name of sub-vote)	
	13.7: (Name of sub-vote)	
	13.8: (Name of sub-vote)	
	13.9: (Name of sub-vote)	
	13.10: (Name of sub-vote)	
	Vote 14: 0	14.1 - (Name of sub-vote)
	14.1: (Name of sub-vote)	
	14.2: Cemeteries, Funeral Parlours and Crematoriums	
	14.3: (Name of sub-vote)	
	14.4: Tourism	
	14.5: Regional Planning and Development	
	14.6: (Name of sub-vote)	
	14.7: (Name of sub-vote)	
	14.8: (Name of sub-vote)	
	14.9: (Name of sub-vote)	
	14.10: (Name of sub-vote)	
	Vote 15: (NAME OF VOTE 15)	15.1 - (Name of sub-vote)
	15.1: (Name of sub-vote)	
	15.2: (Name of sub-vote)	
	15.3: (Name of sub-vote)	
	15.4: (Name of sub-vote)	
	15.5: (Name of sub-vote)	
	15.6: (Name of sub-vote)	
	15.7: (Name of sub-vote)	
	15.8: (Name of sub-vote)	
	15.9: (Name of sub-vote)	
	15.10: (Name of sub-vote)	

DC22 uMgungundlovu - Contact Information

A. GENERAL INFORMATION

Municipality	DC22 uMgungundlovu
Grade	
Province	KZN KWAZULU-NATAL
Web Address	www.umdm.gov.za
e-mail Address	info@umdm.gov.za

Set name on 'Instructions' sheet

¹ Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	Box 3235
City / Town	Pietermaritzburg
Postal Code	3200
Street address	
Building	242
Street No. & Name	Langalibalele Street
City / Town	Pietermaritzburg
Postal Code	3201
General Contacts	
Telephone number	033 897 6700
Fax number	033 342 5502

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number	7204140655086	ID Number	9005221169089
Title	Mrs	Title	Ms.
Name	NMN Gabela	Name	Zanele Zungu
Telephone number	033 897 6701	Telephone number	033 897 6993
Cell number	795601421	Cell number	073 877 4549
Fax number	033 394 5512	Fax number	033 394 5512
E-mail address	speaker@umdm.gov.za	E-mail address	zanele.zungu@umdm.gov.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number	75022654130786	ID Number	
Title	Mr	Title	Ms
Name	M Zuma	Name	Thandeka Zungu
Telephone number	033 897 6702	Telephone number	033 897 6706
Cell number	827678449	Cell number	073 160 2388
Fax number	033 342 5511	Fax number	033 394 5511
E-mail address	mayor@umdm.gov.za	E-mail address	thandeka.zungu@umdm.gov.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	7701050355086	ID Number	8710080411081
Title	Mrs.	Title	Ms.
Name	AS Mabaso	Name	Nomfundo Ngcobo
Telephone number	033 897 6703	Telephone number	033 897 6706
Cell number	720113739	Cell number	744654397
Fax number	033 394 5511	Fax number	033 394 5511
E-mail address	cllrldlamini@umdm.gov.za	E-mail address	ngcobon@umdm.gov.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number	7409245629084	ID Number	7912200575081
Title	Dr	Title	Mrs
Name	Xolani Muthwa	Name	Sebenzile Bhengu
Telephone number	033 897 6839	Telephone number	033 897 6763
Cell number	082 903 1301	Cell number	079 599 9299
Fax number	033 394 5512	Fax number	033 394 5512
E-mail address	muthwax@umdm.gov.za	E-mail address	myendes@umdm.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number	7405255260089	ID Number	
Title	Mr	Title	Ms.
Name	Vusi Kunene	Name	Amanda Khathi
Telephone number	033 897 6715	Telephone number	033 897 6714

Cell number	067 054 4336	Cell number	079 920 3645
Fax number	033 394 5514	Fax number	033 394 5514
E-mail address	vusi.kunene@umdm.gov.za	E-mail address	amanda.khathi@umdm.gov.za

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	9008020541086	ID Number	
Title	Ms.	Title	
Name	Linda Ngubane	Name	
Telephone number	033 897 6785	Telephone number	
Cell number	083 383 6744	Cell number	
Fax number	033 394 5514	Fax number	
E-mail address	ngubanel@umdm.gov.za	E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

DC22 uMgungundlovu - Table B1 Adjustments Budget Summary - 27/02/2024

Description	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
	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	623 387	623 387	–	–	–	–	(123 858)	(123 858)	499 529	524 006	548 634
Investment revenue	7 000	7 000	–	–	–	–	22 000	22 000	29 000	30 421	31 851
Transfers recognised - operational	387 081	387 079	–	–	–	–	150	150	387 229	416 128	445 211
Other own revenue	388 335	388 335	–	–	–	–	44 781	44 781	433 117	452 909	468 088
Total Revenue (excluding capital transfers and contributions)	1 405 804	1 405 802	–	–	–	–	(56 927)	(56 927)	1 348 875	1 423 464	1 493 784
Employee costs	317 206	317 770	–	–	–	–	(7 750)	(7 750)	310 020	324 005	339 233
Remuneration of councillors	15 586	15 586	–	–	–	–	1 579	1 579	17 164	18 005	18 852
Depreciation & asset impairment	194 336	194 336	–	–	–	–	23 760	23 760	218 096	228 783	239 536
Finance charges	17 404	17 404	–	–	–	–	–	–	17 404	15 921	14 140
Inventory consumed and bulk purchases	269 936	24 262	–	–	–	–	206 508	206 508	230 770	221 531	231 208
Transfers and subsidies	11 500	12 000	–	–	–	–	139	139	12 139	6 500	6 000
Other expenditure	264 739	265 527	–	–	–	–	149 993	149 993	415 520	404 359	420 352
Total Expenditure	1 090 706	846 885	–	–	–	–	374 229	374 229	1 221 114	1 219 105	1 269 320
Surplus/(Deficit)	315 098	558 917	–	–	–	–	(431 156)	(431 156)	127 761	204 359	224 464
Transfers and subsidies - capital (monetary allocations)	197 369	189 032	–	–	–	–	–	–	189 032	199 946	209 933
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	523	523	523	–	–
Surplus/(Deficit) after capital transfers & contributions	512 467	747 949	–	–	–	–	(430 633)	(430 633)	317 316	404 305	434 397
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	512 467	747 949	–	–	–	–	(430 633)	(430 633)	317 316	404 305	434 397
Capital expenditure & funds sources											
Capital expenditure	184 315	212 979	–	–	–	–	(33 170)	(33 170)	179 809	78 002	59 638
Transfers recognised - capital	171 625	200 541	–	–	–	–	(36 166)	(36 166)	164 376	72 578	57 389
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	12 690	12 438	–	–	–	–	2 996	2 996	15 434	5 425	2 249
Total sources of capital funds	184 315	212 979	–	–	–	–	(33 170)	(33 170)	179 809	78 002	59 638
Financial position											
Total current assets	497 881	1 324 695	–	–	–	–	(678 177)	(678 177)	646 518	202 736	254 568
Total non current assets	2 703 129	7 067 954	–	–	–	–	(4 401 569)	(4 401 569)	2 666 384	17 059	(4 169)
Total current liabilities	(192 529)	315 441	–	–	–	–	119 514	119 514	434 955	69 720	71 908
Total non current liabilities	165 257	737 649	–	–	–	–	(549 234)	(549 234)	188 415	(16 941)	(18 826)
Community wealth/Equity	5 968 608	16 397 242	–	–	–	–	(13 707 710)	(13 707 710)	2 689 533	404 305	434 397
Cash flows											
Net cash from (used) operating	(172 474)	551 185	–	–	–	–	(492 357)	(492 357)	58 828	203 843	261 535
Net cash from (used) investing	(162 656)	(184 690)	–	–	–	–	73 574	73 574	(111 116)	(53 859)	(68 584)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	(100 024)	841 276	–	–	–	–	(564 904)	(564 904)	276 372	149 983	192 951
Cash backing/surplus reconciliation											
Cash and investments available	(63 183)	909 845	–	–	–	–	(605 855)	(605 855)	303 989	178 142	221 365
Application of cash and investments	(1 058 983)	(934 875)	–	–	–	–	944 789	944 789	9 914	(226 723)	(236 560)
Balance - surplus (shortfall)	995 800	1 844 720	–	–	–	–	(1 550 644)	(1 550 644)	294 076	404 865	457 925
Asset Management											
Asset register summary (WDV)	1 828 363	4 888 878	–	–	–	–	(2 930 254)	(2 930 254)	1 958 625	17 059	(4 169)
Depreciation	56 393	56 393	–	–	–	–	1 703	1 703	58 096	60 943	63 807
Renewal and Upgrading of Existing Assets	73 795	77 723	–	–	–	–	35	35	77 757	49 003	64 943
Repairs and Maintenance	15 440	15 440	–	–	–	–	4 000	4 000	19 440	20 392	21 351
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	10 314	10 314	–	–	–	–	–	–	10 314	10 819	11 328
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

References

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

DC22 uMgungundlovu - Table B2 Adjustments Budget Financial Performance (functional classification) - 27/02/2024

Standard Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		726 720	726 720	–	–	–	–	22 000	22 000	748 720	795 420	837 075
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		726 720	726 720	–	–	–	–	22 000	22 000	748 720	795 420	837 075
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		2 959	2 794	–	–	–	–	523	523	3 317	–	–
Community and social services		2 959	2 794	–	–	–	–	–	–	2 794	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	523	523	523	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		2 718	2 718	–	–	–	–	195	195	2 913	2 887	3 016
Planning and development		–	–	–	–	–	–	–	–	–	–	–
Road transport		2 718	2 718	–	–	–	–	–	–	2 718	2 840	2 967
Environmental protection		–	–	–	–	–	–	195	195	195	47	49
Trading services		870 776	862 602	–	–	–	–	(79 122)	(79 122)	783 479	825 102	863 626
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		780 767	772 430	–	–	–	–	(59 434)	(59 434)	712 996	749 584	785 404
Waste water management		90 008	90 172	–	–	–	–	(19 688)	(19 688)	70 483	75 518	78 221
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1 603 173	1 594 834	–	–	–	–	(56 404)	(56 404)	1 538 430	1 623 410	1 703 717
Expenditure - Functional												
Governance and administration		238 632	239 301	–	–	–	–	31 034	31 034	270 335	260 217	266 912
Executive and council		71 408	72 870	–	–	–	–	13 054	13 054	85 923	85 643	89 574
Finance and administration		164 896	164 904	–	–	–	–	18 380	18 380	183 284	174 441	177 198
Internal audit		2 328	1 528	–	–	–	–	(400)	(400)	1 128	134	140
Community and public safety		118 994	117 985	–	–	–	–	(5 630)	(5 630)	112 355	108 804	113 917
Community and social services		100 711	99 702	–	–	–	–	6 024	6 024	105 726	102 452	107 267
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		18 283	18 283	–	–	–	–	(11 654)	(11 654)	6 629	6 352	6 651
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		37 688	38 764	–	–	–	–	(634)	(634)	38 131	25 315	25 694
Planning and development		33 449	33 439	–	–	–	–	(288)	(288)	33 151	22 655	22 914
Road transport		2 363	2 363	–	–	–	–	–	–	2 363	2 470	2 580
Environmental protection		1 875	2 962	–	–	–	–	(345)	(345)	2 617	190	199
Trading services		735 882	454 474	–	–	–	–	345 779	345 779	800 252	824 769	862 797
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		655 186	373 615	–	–	–	–	314 937	314 937	688 551	722 290	756 238
Waste water management		80 696	80 859	–	–	–	–	30 842	30 842	111 701	102 478	106 559
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	1 131 196	850 524	–	–	–	–	370 549	370 549	1 221 074	1 219 105	1 269 320
Surplus/ (Deficit) for the year		471 977	744 310	–	–	–	–	(426 953)	(426 953)	317 356	404 305	434 397

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

DC22 uMgungundlovu - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 27/02/2024

Standard Classification Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Municipal governance and administration		726 720	726 720	-	-	-	-	22 000	22 000	748 720	795 420	837 075
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Mayor and Council		-	-	-	-	-	-	-	-	-	-	-
Municipal Manager, Town Secretary and Chief		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		726 720	726 720	-	-	-	-	22 000	22 000	748 720	795 420	837 075
Administrative and Corporate Support		-	-	-	-	-	-	-	-	-	-	-
Asset Management		-	-	-	-	-	-	-	-	-	-	-
Finance		726 720	726 720	-	-	-	-	22 000	22 000	748 720	795 420	837 075
Fleet Management		-	-	-	-	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media		-	-	-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2 959	2 794	-	-	-	-	523	523	3 317	-	-
Community and social services		2 959	2 794	-	-	-	-	-	-	2 794	-	-
Aged Care		-	-	-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	-	-	-	-
Child Care Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Halls and Facilities		-	-	-	-	-	-	-	-	-	-	-
Consumer Protection		-	-	-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-	-	-
Libraries and Archives		-	-	-	-	-	-	-	-	-	-	-
Literacy Programmes		-	-	-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Population Development		2 959	2 794	-	-	-	-	-	-	2 794	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Beaches and Jetties		-	-	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-	-	-
Recreational Facilities		-	-	-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	523	523	523	-	-
Civil Defence		-	-	-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		-	-	-	-	-	-	523	523	523	-	-
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-	-	-
Pounds		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-	-	-

Economic and environmental services														
Planning and development	2 718	2 718	-	-	-	-	-	195	195	2 913	2 887	3 016		
Billboards	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central City Improvement District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Project Management Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport	2 718	2 718	-	-	-	-	-	-	-	2 718	2 840	2 967		
Public Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads	2 718	2 718	-	-	-	-	-	-	-	2 718	2 840	2 967		
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	195	195	195	47	49		
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	195	195	195	47	49		
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	870 776	862 602	-	-	-	-	-	(79 122)	(79 122)	783 479	825 102	863 626		
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management	780 767	772 430	-	-	-	-	-	(59 434)	(59 434)	712 996	749 584	785 404		
Water Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Distribution	780 767	772 430	-	-	-	-	-	(59 434)	(59 434)	712 996	749 584	785 404		
Water Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	90 008	90 172	-	-	-	-	-	(19 688)	(19 688)	70 483	75 518	78 221		
Public Toilets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewerage	90 008	90 172	-	-	-	-	-	(19 688)	(19 688)	70 483	75 518	78 221		
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recycling	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Cleaning	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	1 603 173	1 594 834	-	-	-	-	-	(56 404)	(56 404)	1 538 430	1 623 410	1 703 717		
Expenditure - Functional														
Municipal governance and administration	238 632	239 301	-	-	-	-	-	31 034	31 034	270 335	260 217	266 912		
Executive and council	71 408	72 870	-	-	-	-	-	13 054	13 054	85 923	85 643	89 574		
Mayor and Council	17 145	17 495	-	-	-	-	-	3 207	3 207	20 702	20 538	21 409		
Municipal Manager, Town Secretary and Chief	54 263	55 375	-	-	-	-	-	9 847	9 847	65 221	65 104	68 164		
Finance and administration	164 896	164 904	-	-	-	-	-	18 380	18 380	183 284	174 441	177 198		
Administrative and Corporate Support	48 592	48 801	-	-	-	-	-	(1 230)	(1 230)	47 570	48 036	50 253		
Asset Management	4 523	4 523	-	-	-	-	-	5 674	5 674	10 197	10 697	11 199		
Finance	86 935	86 943	-	-	-	-	-	9 931	9 931	96 874	86 722	86 059		
Fleet Management	11 140	11 140	-	-	-	-	-	2 935	2 935	14 075	14 075	14 075		
Human Resources	6 406	6 348	-	-	-	-	-	(639)	(639)	5 709	5 782	6 054		
Information Technology	7 250	7 100	-	-	-	-	-	1 704	1 704	8 804	9 071	9 497		
Legal Services	-	-	-	-	-	-	-	-	-	-	-	-		
Marketing, Customer Relations, Publicity and Media	-	-	-	-	-	-	-	5	5	5	5	5		
Property Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management	50	50	-	-	-	-	-	-	-	50	52	55		
Valuation Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	2 328	1 528	-	-	-	-	-	(400)	(400)	1 128	134	140		
Governance Function	2 328	1 528	-	-	-	-	-	(400)	(400)	1 128	134	140		

Community and public safety	118 994	117 985	-	-	-	-	(5 630)	(5 630)	112 355	108 804	113 917
Community and social services	100 711	99 702	-	-	-	-	6 024	6 024	105 726	102 452	107 267
Aged Care	-	52	-	-	-	-	(49)	(49)	3	-	-
Agricultural	-	-	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	1 000	1 000	-	-	-	-	-	-	1 000	1 049	1 098
Child Care Facilities	-	-	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	-	-	-	-	-	-	-	-	-	-	-
Consumer Protection	-	-	-	-	-	-	-	-	-	-	-
Cultural Matters	687	687	-	-	-	-	577	577	1 264	-	-
Disaster Management	92 638	91 668	-	-	-	-	4 952	4 952	96 620	101 123	105 876
Education	39	-	-	-	-	-	-	-	39	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-	-	-
Libraries and Archives	-	-	-	-	-	-	-	-	-	-	-
Literacy Programmes	-	-	-	-	-	-	-	-	-	-	-
Media Services	-	-	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-	-	-
Population Development	5 897	5 845	-	-	-	-	544	544	6 389	280	293
Provincial Cultural Matters	450	450	-	-	-	-	-	-	450	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-
Beaches and Jetties	-	-	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	-	-	-	-	-	-	-	-	-	-	-
Recreational Facilities	-	-	-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-	-	-
Public safety	18 283	18 283	-	-	-	-	(11 654)	(11 654)	6 629	6 352	6 651
Civil Defence	-	-	-	-	-	-	-	-	-	-	-
Cleansing	-	-	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection	18 283	18 283	-	-	-	-	(11 654)	(11 654)	6 629	6 352	6 651
Licensing and Control of Animals	-	-	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control	-	-	-	-	-	-	-	-	-	-	-
Pounds	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Informal Settlements	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable	-	-	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	37 688	38 764	-	-	-	-	(634)	(634)	38 131	25 315	25 694
Planning and development	33 449	33 439	-	-	-	-	(288)	(288)	33 151	22 655	22 914
Billboards	-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	14 079	13 917	-	-	-	-	751	751	14 669	14 844	15 542
Central City Improvement District	-	-	-	-	-	-	-	-	-	-	-
Development Facilitation	150	150	-	-	-	-	(122)	(122)	28	-	-
Economic Development/Planning	18 920	19 072	-	-	-	-	(918)	(918)	18 154	7 497	7 043
Regional Planning and Development	-	-	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer	300	300	-	-	-	-	-	-	300	315	329
Project Management Unit	-	-	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-
Road transport	2 363	2 363	-	-	-	-	-	-	2 363	2 470	2 580
Public Transport	-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	-	-
Roads	2 363	2 363	-	-	-	-	-	-	2 363	2 470	2 580
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	1 875	2 962	-	-	-	-	(345)	(345)	2 617	190	199
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-
Nature Conservation	600	600	-	-	-	-	(600)	(600)	-	-	-
Pollution Control	1 275	2 362	-	-	-	-	255	255	2 617	190	199
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-
Trading services	735 882	454 474	-	-	-	-	345 779	345 779	800 252	824 769	862 797
Energy sources	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-
Water management	655 186	373 615	-	-	-	-	314 937	314 937	688 551	722 290	756 238

Water Treatment	-	-					-	-	-	-	-
Water Distribution	655 186	373 615					314 937	314 937	688 551	722 290	756 238
Water Storage	-	-					-	-	-	-	-

Waste water management		80 696	80 859	-	-	-	-	30 842	30 842	111 701	102 478	106 559
Public Toilets		-	-	-	-	-	-	-	-	-	-	-
Sewerage		80 696	80 859	-	-	-	-	30 842	30 842	111 701	102 478	106 559
Storm Water Management		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Recycling		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal		-	-	-	-	-	-	-	-	-	-	-
Street Cleaning		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 131 196	850 524	-	-	-	-	370 549	370 549	1 221 074	1 219 105	1 269 320
Surplus/ (Deficit) for the year		471 977	744 310	-	-	-	-	(426 953)	(426 953)	317 356	404 305	434 397

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be

DC22 uMgungundlovu - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 27/02/2024

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	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		
Revenue by Vote	1											
Vote 1 - Executive & Council		—	—	—	—	—	—	—	—	—	—	—
Vote 2 - Finance & Administration		726 720	726 720	—	—	—	—	22 000	22 000	748 720	795 420	837 075
Vote 3 - Community & Social Services		—	—	—	—	—	—	—	—	—	—	—
Vote 4 - Internal audit		—	—	—	—	—	—	—	—	—	—	—
Vote 5 - Water Management		—	—	—	—	—	—	—	—	—	—	—
Vote 6 - Waste Water Management		—	—	—	—	—	—	—	—	—	—	—
Vote 7 - Planning and Development		—	—	—	—	—	—	—	—	—	—	—
Vote 8 - Waste Management		—	—	—	—	—	—	195	195	195	47	49
Vote 9 - Road Transport		—	—	—	—	—	—	523	523	523	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—	—	—	—
Vote 11 - Public Safety		783 485	775 148	—	—	—	—	(59 434)	(59 434)	715 714	752 424	788 371
Vote 12 - 0		90 008	90 172	—	—	—	—	(19 688)	(19 688)	70 483	75 518	78 221
Vote 13 - 0		2 959	2 794	—	—	—	—	—	—	2 794	—	—
Vote 14 - 0		—	—	—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	1 603 173	1 594 834	—	—	—	—	(56 404)	(56 404)	1 538 430	1 623 410	1 703 717
Expenditure by Vote	1											
Vote 1 - Executive & Council		71 408	72 870	—	—	—	—	13 054	13 054	85 923	85 643	89 574
Vote 2 - Finance & Administration		91 508	91 516	—	—	—	—	15 605	15 605	107 121	97 471	97 313
Vote 3 - Community & Social Services		73 838	73 838	—	—	—	—	2 770	2 770	76 608	76 964	79 880
Vote 4 - Internal audit		2 328	1 528	—	—	—	—	(400)	(400)	1 128	134	140
Vote 5 - Water Management		93 364	92 355	—	—	—	—	5 530	5 530	97 884	101 123	105 876
Vote 6 - Waste Water Management		—	—	—	—	—	—	—	—	—	—	—
Vote 7 - Planning and Development		33 299	33 289	—	—	—	—	(166)	(166)	33 123	22 655	22 914
Vote 8 - Waste Management		1 875	2 962	—	—	—	—	(345)	(345)	2 617	190	199
Vote 9 - Road Transport		18 283	18 283	—	—	—	—	(11 654)	(11 654)	6 629	6 352	6 651
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—	—	—	—
Vote 11 - Public Safety		657 550	375 978	—	—	—	—	314 937	314 937	690 915	724 760	758 818
Vote 12 - 0		80 696	80 859	—	—	—	—	30 842	30 842	111 701	102 478	106 559
Vote 13 - 0		6 047	5 995	—	—	—	—	422	422	6 417	280	293
Vote 14 - 0		1 000	1 000	—	—	—	—	—	—	1 000	1 049	1 098
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	1 131 196	850 472	—	—	—	—	370 594	370 594	1 221 066	1 219 099	1 269 315
Surplus/ (Deficit) for the year	2	471 977	744 362	—	—	—	—	(426 997)	(426 997)	317 364	404 310	434 402

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	—	—	—	—	—	—	—	523	523	523	—	—
check expenditure	40 490	3 587	—	—	—	—	—	(3 635)	(3 635)	(48)	(5)	(5)

DC22 uMgungundlovu - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 27/02/2024

[illegible]

Vote 14 - 0 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
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[illegible]

DC22 uMgungundlovu - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	548 868	548 868	-	-	-	-	(104 170)	(104 170)	444 698	466 488	488 413
Service charges - Waste Water Management	2	74 520	74 520	-	-	-	-	(19 688)	(19 688)	54 831	57 518	60 221
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		34 530	34 530	-	-	-	-	44 736	44 736	79 266	83 151	87 059
Interest earned from Current and Non Current Assets		7 000	7 000	-	-	-	-	22 000	22 000	29 000	30 421	31 851
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	45	45	45	47	49
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		387 081	387 079	-	-	-	-	150	150	387 229	416 128	445 211
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		353 805	353 805	-	-	-	-	-	-	353 805	369 711	380 980
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 405 804	1 405 802	-	-	-	-	(56 927)	(56 927)	1 348 875	1 423 464	1 493 784
Expenditure By Type												
Employee related costs		317 206	317 770	-	-	-	-	(7 750)	(7 750)	310 020	324 005	339 233
Remuneration of councillors		15 586	15 586	-	-	-	-	1 579	1 579	17 164	18 005	18 852
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		269 936	24 262	-	-	-	-	206 508	206 508	230 770	221 531	231 208
Debt impairment		137 943	137 943	-	-	-	-	22 057	22 057	160 000	167 840	175 728
Depreciation and amortisation		56 393	56 393	-	-	-	-	1 703	1 703	58 096	60 943	63 807
Interest		17 404	17 404	-	-	-	-	-	-	17 404	15 921	14 140
Contracted services		183 944	184 450	-	-	-	-	61 810	61 810	246 260	243 374	252 502
Transfers and subsidies		11 500	12 000	-	-	-	-	139	139	12 139	6 500	6 000
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		80 795	81 077	-	-	-	-	11 796	11 796	92 873	80 974	84 078
Losses on disposal of Assets		-	-	-	-	-	-	40	40	40	-	-
Other Losses		-	-	-	-	-	-	76 347	76 347	76 347	80 012	83 772
Total Expenditure		1 090 706	846 885	-	-	-	-	374 229	374 229	1 221 114	1 219 105	1 269 320
Surplus/(Deficit)		315 098	558 917	-	-	-	-	(431 156)	(431 156)	127 761	204 359	224 464
Transfers and subsidies - capital (monetary allocations)		197 369	189 032	-	-	-	-	-	-	189 032	199 946	209 933
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	523	523	523	-	-
Surplus/(Deficit) before taxation		512 467	747 949	-	-	-	-	(430 633)	(430 633)	317 316	404 305	434 397
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		512 467	747 949	-	-	-	-	(430 633)	(430 633)	317 316	404 305	434 397
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		512 467	747 949	-	-	-	-	(430 633)	(430 633)	317 316	404 305	434 397
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	512 467	747 949	-	-	-	-	(430 633)	(430 633)	317 316	404 305	434 397

References

- Classifications are revenue sources and expenditure type
- Detail to be provided in Table SB1
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

DC22 uMgungundlovu - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		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 & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Road Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - 0		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		-	-	-	-	-	-	30	30	30	-	-
Vote 2 - Finance & Administration		6 300	6 300	-	-	-	-	(5 759)	(5 759)	541	525	549
Vote 3 - Community & Social Services		-	-	-	-	-	-	4 279	4 279	4 279	2 200	-
Vote 4 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Water Management		2 600	1 948	-	-	-	-	(1 083)	(1 083)	865	2 500	1 500
Vote 6 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Planning and Development		400	400	-	-	-	-	45	45	445	-	-
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Road Transport		1 300	1 600	-	-	-	-	4	4	1 604	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Public Safety		173 815	202 731	-	-	-	-	(30 686)	(30 686)	172 045	72 778	57 589
Vote 12 - 0		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		184 315	212 979	-	-	-	-	(33 170)	(33 170)	179 809	78 002	59 638
Total Capital Expenditure - Vote		184 315	212 979	-	-	-	-	(33 170)	(33 170)	179 809	78 002	59 638
Capital Expenditure - Functional												
Governance and administration		6 300	6 300	-	-	-	-	(1 450)	(1 450)	4 850	2 725	549
Executive and council		-	-	-	-	-	-	30	30	30	-	-
Finance and administration		6 300	6 300	-	-	-	-	(1 480)	(1 480)	4 820	2 725	549
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		3 800	3 548	-	-	-	-	(1 079)	(1 079)	2 469	2 500	1 500
Community and social services		2 500	1 948	-	-	-	-	(1 083)	(1 083)	865	2 500	1 500
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		1 300	1 600	-	-	-	-	4	4	1 604	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		400	400	-	-	-	-	45	45	445	-	-
Planning and development		400	400	-	-	-	-	45	45	445	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		173 815	202 731	-	-	-	-	(30 686)	(30 686)	172 045	72 778	57 589
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		173 815	202 731	-	-	-	-	(30 686)	(30 686)	172 045	72 778	57 589
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	184 315	212 979	-	-	-	-	(33 170)	(33 170)	179 809	78 002	59 638
Funded by:												
National Government		171 625	200 541	-	-	-	-	(36 166)	(36 166)	164 376	72 578	57 389
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	171 625	200 541	-	-	-	-	(36 166)	(36 166)	164 376	72 578	57 389
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		12 690	12 438	-	-	-	-	2 996	2 996	15 434	5 425	2 249
Total Capital Funding		184 315	212 979	-	-	-	-	(33 170)	(33 170)	179 809	78 002	59 638

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

DC22 uMgungundlovu - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 27/02/2024

[illegible]

[illegible]

References

1. Insert 'Vote', e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

DC22 uMgungundlovu - Table B6 Adjustments Budget Financial Position - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		(93 376)	827 552					(523 562)	(523 562)	303 989	178 142	221 365
Trade and other receivables from exchange transactions	1	475 513	508 271	–	–	–	–	(294 471)	(294 471)	213 800	161 926	169 537
Receivables from non-exchange transactions	1	30 193	82 293	–	–	–	–	(82 293)	(82 293)	–	–	–
Current portion of non-current receivables	2	–	–					–	–	–	–	–
Inventory		3 514	(229 317)	–	–	–	–	233 313	233 313	3 996	(240 849)	(240 849)
VAT		80 856	132 354					(10 977)	(10 977)	121 377	103 518	104 516
Other current assets		1 181	3 542					(186)	(186)	3 355	–	–
Total current assets		497 881	1 324 695	–	–	–	–	(678 177)	(678 177)	646 518	202 736	254 568
Non current assets												
Investments		–	–					–	–	–	–	–
Investment property		–	–					–	–	–	–	–
Property, plant and equipment	3	2 702 678	7 056 484	–	–	–	–	(4 390 099)	(4 390 099)	2 666 384	17 096	(4 131)
Biological assets		–	–					–	–	–	–	–
Living and non-living resources		–	–					–	–	–	–	–
Heritage assets	4	–	16					(12)	(12)	4	–	–
Intangible assets		448	11 454					(11 458)	(11 458)	(4)	(36)	(38)
Trade and other receivables from exchange transactions		–	–					–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–					–	–	–	–	–
Other non-current assets		–	–					–	–	–	–	–
Total non current assets		2 703 129	7 067 954	–	–	–	–	(4 401 569)	(4 401 569)	2 666 384	17 059	(4 169)
TOTAL ASSETS		3 201 010	8 392 649	–	–	–	–	(5 079 746)	(5 079 746)	3 312 903	219 795	250 400
LIABILITIES												
Current liabilities												
Bank overdraft		–	–					–	–	–	–	–
Financial liabilities		–	33 280	–	–	–	–	(18 120)	(18 120)	15 161	(1 780)	(1 885)
Consumer deposits		7 950	29 623					(22 390)	(22 390)	7 233	–	–
Trade and other payables from exchange transactions		(349 121)	(4 076)	–	–	–	–	277 503	277 503	273 426	(15 358)	(17 148)
Trade and other payables from non-exchange transactions		(73 828)	(43 314)	–	–	–	–	63 844	63 844	20 530	–	–
Provisions		49 632	60 687					(46 336)	(46 336)	14 350	6 628	6 939
VAT		172 838	239 241					(134 987)	(134 987)	104 254	80 231	84 002
Other current liabilities		–	–					–	–	–	–	–
Total current liabilities		(192 529)	315 441	–	–	–	–	119 514	119 514	434 955	69 720	71 908
Non current liabilities												
Borrowing	1	149 542	683 713	–	–	–	–	(549 332)	(549 332)	134 381	(16 941)	(18 826)
Provisions	1	15 715	53 936	–	–	–	–	98	98	54 034	–	–
Long term portion of trade payables		–	–					–	–	–	–	–
Other non-current liabilities		–	–					–	–	–	–	–
Total non current liabilities		165 257	737 649	–	–	–	–	(549 234)	(549 234)	188 415	(16 941)	(18 826)
TOTAL LIABILITIES		(27 273)	1 053 090	–	–	–	–	(429 720)	(429 720)	623 370	52 779	53 082
NET ASSETS	2	3 228 283	7 339 559	–	–	–	–	(4 650 026)	(4 650 026)	2 689 533	167 017	197 318
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		5 912 137	16 235 043	–	–	–	–	(13 597 214)	(13 597 214)	2 637 829	404 305	434 397
Funds and Reserves		56 471	162 200	–	–	–	–	(110 496)	(110 496)	51 704	–	–
Other		–	–					–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		5 968 608	16 397 242	–	–	–	–	(13 707 710)	(13 707 710)	2 689 533	404 305	434 397

References

- Detail to be provided in Table SA3
- Net assets must balance with Total Community Wealth/Equity
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC22 uMgungundlovu - Table B7 Adjustments Budget Cash Flows - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		–	–					–	–	–	–	–
Service charges		430 240	583 005					(283 394)	(283 394)	299 612	314 293	329 065
Other revenue		353 805	353 805					52	52	353 857	369 765	381 037
Transfers and Subsidies - Operational	1	371 592	371 427					15 802	15 802	387 229	416 128	445 211
Transfers and Subsidies - Capital	1	–	–					189 032	189 032	189 032	199 946	209 933
Interest		7 000	7 000					22 000	22 000	29 000	30 421	31 851
Dividends		–	–					–	–	–	–	–
Payments												
Suppliers and employees		(1 317 707)	(746 649)					(435 849)	(435 849)	(1 182 498)	(1 110 790)	(1 121 420)
Finance charges		(17 404)	(17 404)					–	–	(17 404)	(15 921)	(14 140)
Transfers and Subsidies	1	–	–					–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(172 474)	551 185	–	–	–	–	(492 357)	(492 357)	58 828	203 843	261 535
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–	–					–	–	–	–	–
Decrease (increase) in non-current receivables		–	–					–	–	–	–	–
Decrease (increase) in non-current investments		–	–					–	–	–	–	–
Payments												
Capital assets		(162 656)	(184 690)					73 574	73 574	(111 116)	(53 859)	(68 584)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(162 656)	(184 690)	–	–	–	–	73 574	73 574	(111 116)	(53 859)	(68 584)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–					–	–	–	–	–
Borrowing long term/refinancing		–	–					–	–	–	–	–
Increase (decrease) in consumer deposits		–	–					–	–	–	–	–
Payments												
Repayment of borrowing		–	–					–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		(335 130)	366 494	–	–	–	–	(418 783)	(418 783)	(52 288)	149 983	192 951
Cash/cash equivalents at the year begin:	2	235 105	474 782					(146 122)	(146 122)	328 660	–	–
Cash/cash equivalents at the year end:	2	(100 024)	841 276	–	–	–	–	(564 904)	(564 904)	276 372	149 983	192 951

References

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

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

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

DC22 uMgungundlovu - Table B8 Cash backed reserves/accumulated surplus reconciliation - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	(100 024)	841 276	–	–	–	–	(564 904)	(564 904)	276 372	149 983	192 951
Other current investments > 90 days		36 841	68 569	–	–	–	–	(40 951)	(40 951)	27 618	28 158	28 414
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		(63 183)	909 845	–	–	–	–	(605 855)	(605 855)	303 989	178 142	221 365
Applications of cash and investments												
Unspent conditional transfers		(73 828)	(43 314)	–	–	–	–	63 844	63 844	20 530	–	–
Unspent borrowing									–	–		
Statutory requirements									–	–		
Other working capital requirements	2	(985 155)	(891 561)					880 936	880 936	(10 625)	(226 723)	(236 560)
Other provisions									–	–		
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					8	8	8	–	–
Total Application of cash and investments:		(1 058 983)	(934 875)	–	–	–	–	944 789	944 789	9 914	(226 723)	(236 560)
Surplus(shortfall)		995 800	1 844 720	–	–	–	–	(1 550 644)	(1 550 644)	294 076	404 865	457 925

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 been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1) + G

Other working capital requirements

Debtors	636 034	887 485	284 051	211 366	219 413
Creditors due	(349 121)	(4 076)	273 426	(15 358)	(17 148)
Total	985 155	891 561	10 625	226 723	236 560

Debtors collection assumptions:

Balance outstanding - debtors	505 705	590 564	217 156	161 926	169 537
Estimate of debtors collection rate	126%	150%	131%	131%	129%

DC22 uMqungundlovu - Table B9 Asset Management - 27/02/2024

Description		Ref	Budget Year 2023/24									Budget Year	Budget Year
			Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	+1 2024/25 Adjusted Budget	+2 2025/26 Adjusted Budget
R thousands			A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE													
Total New Assets to be adjusted		1	110 520	135 256	-	-	-	-	(33 205)	(33 205)	102 052	29 000	(5 305)
Roads Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			106 140	131 129	-	-	-	-	(36 170)	(36 170)	94 958	24 300	(6 805)
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			106 140	131 129	-	-	-	-	(36 170)	(36 170)	94 958	24 300	(6 805)
Community Facilities			-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-	-	-
Community Assets			-	-	-	-	-	-	-	-	-	-	-
Heritage Assets			-	-	-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Operational Buildings			2 500	1 948	-	-	-	-	(1 083)	(1 083)	865	2 500	1 500
Housing			-	-	-	-	-	-	-	-	-	-	-
Other Assets		6	2 500	1 948	-	-	-	-	(1 083)	(1 083)	865	2 500	1 500
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-	-	-
Computer Equipment			390	390	-	-	-	-	2 934	2 934	3 324	2 200	-
Furniture and Office Equipment			250	550	-	-	-	-	4	4	554	-	-
Machinery and Equipment			1 240	1 240	-	-	-	-	1 110	1 110	2 350	-	-
Transport Assets			-	-	-	-	-	-	-	-	-	-	-
Land			-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-	-	-
Mature			-	-	-	-	-	-	-	-	-	-	-
Immature			-	-	-	-	-	-	-	-	-	-	-
Living Resources			-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted		2	6 300	6 300	-	-	-	-	(1 579)	(1 579)	4 721	525	549
Roads Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	-	-	-	-	-	4 180	4 180	4 180	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	4 180	4 180	4 180	-	-
Community Facilities			-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-	-	-
Community Assets			-	-	-	-	-	-	-	-	-	-	-
Heritage Assets			-	-	-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Operational Buildings			3 000	3 000	-	-	-	-	(3 000)	(3 000)	-	-	-
Housing			-	-	-	-	-	-	-	-	-	-	-
Other Assets		6	3 000	3 000	-	-	-	-	(3 000)	(3 000)	-	-	-
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-	-	-
Computer Equipment			2 800	2 800	-	-	-	-	(2 800)	(2 800)	-	-	-
Furniture and Office Equipment			500	500	-	-	-	-	41	41	541	525	549
Machinery and Equipment			-	-	-	-	-	-	-	-	-	-	-
Transport Assets			-	-	-	-	-	-	-	-	-	-	-
Land			-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-	-	-
Mature			-	-	-	-	-	-	-	-	-	-	-
Immature			-	-	-	-	-	-	-	-	-	-	-
Living Resources			-	-	-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets to be adjusted	2a	67 495	71 423	-	-	-	-	1 614	1 614	73 037	48 478	64 394
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		67 485	71 413	-	-	-	-	194	194	71 607	48 478	64 394
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		67 485	71 413	-	-	-	-	194	194	71 607	48 478	64 394
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		10	10	-	-	-	-	1 420	1 420	1 430	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	184 315	212 979	-	-	-	-	(33 170)	(33 170)	179 809	78 002	59 638
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		173 625	202 541	-	-	-	-	(31 796)	(31 796)	170 745	72 778	57 589
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		173 625	202 541	-	-	-	-	(31 796)	(31 796)	170 745	72 778	57 589
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		5 500	4 948	-	-	-	-	(4 083)	(4 083)	865	2 500	1 500
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		5 500	4 948	-	-	-	-	(4 083)	(4 083)	865	2 500	1 500
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		3 200	3 200	-	-	-	-	1 554	1 554	4 754	2 200	-
Furniture and Office Equipment		750	1 050	-	-	-	-	45	45	1 095	525	549
Machinery and Equipment		1 240	1 240	-	-	-	-	1 110	1 110	2 350	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	184 315	212 979	-	-	-	-	(33 170)	(33 170)	179 809	78 002	59 638

ASSET REGISTER SUMMARY - PPE (WDV)	5	1 828 363	4 888 878	-	-	-	-	(2 930 254)	(2 930 254)	1 958 625	17 059	(4 169)
Roads Infrastructure		-	-					-	-	-	-	-
Storm water Infrastructure		-	-					-	-	-	-	-
Electrical Infrastructure		-	-					-	-	-	-	-
Water Supply Infrastructure		967 684	1 469 220					195 066	195 066	1 664 286	15 924	(1 936)
Sanitation Infrastructure		767 433	3 115 384					(2 912 264)	(2 912 264)	203 120	-	-
Solid Waste Infrastructure		-	-					-	-	-	-	-
Rail Infrastructure		-	-					-	-	-	-	-
Coastal Infrastructure		-	-					-	-	-	-	-
Information and Communication Infrastructure		-	-					-	-	-	-	-
Infrastructure		1 735 116	4 584 604	-	-	-	-	(2 717 198)	(2 717 198)	1 867 406	15 924	(1 936)
Community Assets		-	-					-	-	-	-	-
Heritage Assets		4	16					(12)	(12)	4	-	-
Investment properties		-	-					-	-	-	-	-
Other Assets		58 792	165 751					(111 590)	(111 590)	54 161	1 066	(1)
Biological or Cultivated Assets		-	-					-	-	-	-	-
Intangible Assets		448	11 454					(11 458)	(11 458)	(4)	(36)	(38)
Computer Equipment		6 605	16 386					(8 551)	(8 551)	7 834	1 142	(1 108)
Furniture and Office Equipment		2 884	11 249					(7 849)	(7 849)	3 401	262	275
Machinery and Equipment		14 481	58 794					(43 004)	(43 004)	15 790	(882)	(923)
Transport Assets		7 063	31 713					(24 650)	(24 650)	7 063	(418)	(437)
Land		2 970	8 911					(5 941)	(5 941)	2 970	-	-
Zoo's, Marine and Non-biological Animals		-	-					-	-	-	-	-
Living Resources		-	-					-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 828 363	4 888 878	-	-	-	-	(2 930 254)	(2 930 254)	1 958 625	17 059	(4 169)
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		56 393	56 393	-	-	-	-	1 703	1 703	58 096	60 943	63 807
Repairs and Maintenance by asset class	3	15 440	15 440	-	-	-	-	4 000	4 000	19 440	20 392	21 351
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		15 440	15 440	-	-	-	-	4 000	4 000	19 440	20 392	21 351
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		15 440	15 440	-	-	-	-	4 000	4 000	19 440	20 392	21 351
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		71 833	71 833	-	-	-	-	5 703	5 703	77 536	81 335	85 158

Renewal and upgrading of Existing Assets as % of total capex	40.0%	36.5%							43.2%	62.8%	108.9%
Renewal and upgrading of Existing Assets as % of deprecn"	130.9%	137.8%							133.8%	80.4%	101.8%
R&M as a % of PPE	0.8%	0.3%							1.0%	119.5%	-512.1%
Renewal and upgrading and R&M as a % of PPE	4.9%	1.9%							5.0%	406.8%	-2069.9%

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 approved in accordance with MFMA section 29
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

Asset register balance check	(1 827 912)	(4 877 408)	-	-	-	-	2 918 784	2 918 784	(1 958 625)	(17 096)	4 131
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DC22 uMgungundlovu - Table B10 Basic service delivery measurement - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		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
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 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 Service 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 Service 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 Service 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 Service 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)		-	-	-	-	-	-	-	-	-	-	-
Informal Settlements												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
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 (kwh per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) impermissible values per section 17 of MPRA									-	-		
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		10 314	10 314	-	-	-	-	-	-	10 314	10 819	11 328
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		10 314	10 314	-	-	-	-	-	-	10 314	10 819	11 328

References

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

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

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

15. Show number of households receiving at least these levels of services completely free

16. Must reflect the cost to the municipality of providing the Free Basic Service

17. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

DC22 uMgungundlovu - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 27/02/2024

Description		Ref	Budget Year 2023/24										Budget Year +1 2024/25	Budget Year +2 2025/26
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget		
R thousands			A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H			
REVENUE ITEMS														
Non-exchange revenue by source														
Property rates														
Total Property Rates														
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)														
Net Property Rates														
Exchange revenue service charges														
Service charges - Electricity														
Total Service charges - Electricity														
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														
Service charges - Water														
Total Service charges - water														
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)														
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)														
Net Service charges - Water														
Service charges - Waste Water Management														
Total Service charges - Waste Water Management														
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 - Waste Water Management														
Service charges - Waste Management														
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)														
Service charges - Waste Management														
EXPENDITURE ITEMS														
Employee related costs														
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														
Payments in lieu of leave														
Long service awards														
Post-retirement benefit obligations														
Entertainment														
Scarcity														
Acting and post related allowance														
In kind benefits														
sub-total														
Less: Employees costs capitalised to PPE														
Total Employee related costs														
Depreciation and amortisation														
Depreciation of Property, Plant & Equipment														
Lease amortisation														
Capital asset impairment														
Total Depreciation and amortisation														
Bulk purchases														
Electricity Bulk Purchases														
Total bulk purchases														
Transfers and grants														
Cash transfers and grants														
Non-cash transfers and grants														
Total transfers and grants														
Contracted services														
Outsourced Services														
Consultants and Professional Services														
Contractors														
Total contracted services														
Operational Costs														
Collection costs														
Contributions to 'other' provisions														
Audit fees														
Other Operational Costs														
Total Other Operational Costs														
Repairs and Maintenance by Expenditure Item														
Employee related costs														
Inventory Consumed (Project Maintenance)														
Contracted Services														
Other Expenditure														
Total Repairs and Maintenance Expenditure														
Inventory Consumed														
Inventory Consumed - Water														
Inventory Consumed - Other														
Total Inventory Consumed & Other Material														

References

1. Must reconcile with Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

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 (see

12. $G = B + C + D + E + F$ 13. Adjusted Budget $H = (A \text{ or } A1) + G$

14. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

15. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

DC22 udlagsgendevue - Supporting Table S83 Supporting detail to 'Financial Position Budget' - 27/02/2024

Description	Ref	Budget Year 2023/24										Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Price Adjusted	Accum. Funds	End-year capital	Unfunded	Net or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget		
		A	A1	B	C	D	E	F	G	H	I		
Revenues													
Trade and other receivables from exchange transactions													
Electricity		--	--	--	--	--	--	--	--	--	--	--	--
Water		110 124	(9 331)	--	--	--	--	203 417	203 417	204 108	208 102	312 100	--
Waste		--	--	--	--	--	--	--	--	--	--	--	--
Trade Water		80 608	80 608	--	--	--	--	(22 842)	(22 842)	63 766	66 144	66 286	--
Other trade receivables from exchange transactions		205 146	2 760 001	--	--	--	--	(1 884 268)	(1 884 268)	884 733	(24 402)	(24 402)	--
Other Trade and other receivables from exchange transactions		1 989 387	2 840 368	--	--	--	--	(9 812 462)	(1 813 462)	1 231 873	329 766	345 286	--
Less: Impairment for trade		(271 646)	(2 337 080)	--	--	--	--	1 219 823	1 219 823	(1 618 976)	(167 666)	(173 286)	--
Impairment for Electricity		--	--	--	--	--	--	--	--	--	--	--	--
Impairment for Water		--	--	--	--	--	--	--	--	--	--	--	--
Impairment for Waste		--	--	--	--	--	--	--	--	--	--	--	--
Impairment for Trade Water		--	--	--	--	--	--	--	--	--	--	--	--
Impairment for Other trade receivables from exchange transactions		(271 646)	(2 337 080)	--	--	--	--	1 219 823	1 219 823	(1 618 976)	(167 666)	(173 286)	--
Total net Trade and other receivables from Exchange Transactions		475 513	508 271	--	--	--	--	(1 219 823)	(1 219 823)	213 800	161 568	169 537	--
Receivables from non-exchange transactions													
Property sales		--	--	--	--	--	--	--	--	--	--	--	--
Lease treatment of Property sales		--	--	--	--	--	--	--	--	--	--	--	--
Net Property sales		30 102	82 203	--	--	--	--	(82 203)	(82 203)	--	--	--	--
Other receivables from non-exchange transactions		--	--	--	--	--	--	--	--	--	--	--	--
Impairment for other receivables from non-exchange transactions		--	--	--	--	--	--	--	--	--	--	--	--
Net other receivables from non-exchange transactions		30 102	82 203	--	--	--	--	(82 203)	(82 203)	--	--	--	--
Total net Receivables from non-exchange transactions		30 102	82 203	--	--	--	--	(82 203)	(82 203)	--	--	--	--
Reserves													
Stocks													
Opening Balance		381	2 133	--	--	--	--	(1 816)	(1 816)	331	(244 526)	(244 526)	--
System Input/Outputs		244 843	(244 843)	--	--	--	--	307 880	307 880	263 935	273 962	268 871	--
Water Treatment Works		--	--	--	--	--	--	--	--	--	--	--	--
Salix Purchase		(244 843)	(244 843)	--	--	--	--	507 880	507 880	303 215	270 023	268 871	--
Natural Sources		--	--	--	--	--	--	--	--	--	--	--	--
Automated Consumption		(244 843)	--	--	--	--	--	(180 741)	(180 741)	(451 586)	(180 801)	(205 088)	--
Other Automated Consumption		(244 843)	--	--	--	--	--	(180 741)	(180 741)	(451 586)	(180 801)	(205 088)	--
Unbilled Metered Consumption		(244 843)	--	--	--	--	--	(180 741)	(180 741)	(451 586)	(180 801)	(205 088)	--
Free Basic Water		--	--	--	--	--	--	--	--	--	--	--	--
Subsidised Water		--	--	--	--	--	--	--	--	--	--	--	--
Resource Water		(244 843)	--	--	--	--	--	(180 741)	(180 741)	(451 586)	(180 801)	(205 088)	--
Unbilled Unmetered Consumption		--	--	--	--	--	--	--	--	--	--	--	--
Unbilled Metered Consumption		--	--	--	--	--	--	--	--	--	--	--	--
Unbilled Unmetered Consumption		--	--	--	--	--	--	--	--	--	--	--	--
Water Leases		--	--	--	--	--	--	(76 274)	(76 274)	(76 274)	(80 872)	(83 772)	--
Apparent losses		--	--	--	--	--	--	(76 274)	(76 274)	(76 274)	(80 872)	(83 772)	--
Unmetered Consumption		--	--	--	--	--	--	(76 274)	(76 274)	(76 274)	(80 872)	(83 772)	--
Customer Meter Possessors		--	--	--	--	--	--	(76 274)	(76 274)	(76 274)	(80 872)	(83 772)	--
Real losses		--	--	--	--	--	--	--	--	--	--	--	--
Leakages on Transmission and Distribution Mains		--	--	--	--	--	--	--	--	--	--	--	--
Leakages and Overflows at Storage Tanks/Reservoirs		--	--	--	--	--	--	--	--	--	--	--	--
Leakages on Service Connections up to the point of Customer Water		--	--	--	--	--	--	--	--	--	--	--	--
Gate Tampering and Metering Errors		--	--	--	--	--	--	--	--	--	--	--	--
Unrecoverable Annual Real Losses		--	--	--	--	--	--	--	--	--	--	--	--
Non-revenue Water		--	--	--	--	--	--	(76 274)	(76 274)	(76 274)	(80 872)	(83 772)	--
Closing Balance Water		381	(242 713)	--	--	--	--	243 838	243 838	(244 526)	(244 526)	(244 526)	--
Agricultural													
Opening Balance		--	--	--	--	--	--	--	--	--	--	--	--
Acquisitions		--	--	--	--	--	--	--	--	--	--	--	--
Revenues		--	--	--	--	--	--	--	--	--	--	--	--
Adjustments		--	--	--	--	--	--	--	--	--	--	--	--
Write-offs		--	--	--	--	--	--	--	--	--	--	--	--
Closing balance - Agricultural		--	--	--	--	--	--	--	--	--	--	--	--
Consumables													
Standard Rate													
Opening Balance		39	79	--	--	--	--	390	390	473	473	473	--
Acquisitions		1 762	1 762	--	--	--	--	200	200	1 762	1 723	1 804	--
Revenues		(1 762)	(1 762)	--	--	--	--	(200)	(200)	(1 762)	(1 723)	(1 804)	--
Adjustments		--	--	--	--	--	--	--	--	--	--	--	--
Write-offs		--	--	--	--	--	--	--	--	--	--	--	--
Closing balance - Consumables Standard Rate		39	79	--	--	--	--	390	390	473	473	473	--
Zero Rate													
Opening Balance		--	--	--	--	--	--	--	--	--	--	--	--
Acquisitions		--	--	--	--	--	--	--	--	--	--	--	--
Revenues		--	--	--	--	--	--	--	--	--	--	--	--
Adjustments		--	--	--	--	--	--	--	--	--	--	--	--
Write-offs		--	--	--	--	--	--	--	--	--	--	--	--
Closing balance - Consumables Zero Rate		--	--	--	--	--	--	--	--	--	--	--	--
Finished Goods													
Opening Balance		--	--	--	--	--	--	--	--	--	--	--	--
Acquisitions		13 488	13 611	--	--	--	--	16 000	16 000	28 611	16 622	19 622	--
Revenues		(13 488)	(13 611)	--	--	--	--	(16 000)	(16 000)	(28 611)	(16 622)	(19 622)	--
Adjustments		--	--	--	--	--	--	--	--	--	--	--	--
Write-offs		--	--	--	--	--	--	--	--	--	--	--	--
Closing balance - Finished Goods		--	--	--	--	--	--	--	--	--	--	--	--
Materials and Supplies													
Opening Balance		3 094	13 319	--	--	--	--	(10 116)	(10 116)	3 202	3 202	3 202	--
Acquisitions		9 880	8 888	--	--	--	--	4 587	4 587	13 437	9 205	8 888	--
Revenues		(9 880)	(8 888)	--	--	--	--	(4 587)	(4 587)	(13 437)	(9 205)	(8 888)	--
Adjustments		--	--	--	--	--	--	--	--	--	--	--	--
Write-offs		--	--	--	--	--	--	--	--	--	--	--	--
Closing balance - Materials and Supplies		3 094	13 319	--	--	--	--	(10 116)	(10 116)	3 202	3 202	3 202	--
Work-in-progress													
Opening Balance		--	--	--	--	--	--	--	--	--	--	--	--
Revenues		--	--	--	--	--	--	--	--	--	--	--	--
Transfers		--	--	--	--	--	--	--	--	--	--	--	--
Closing balance - Work-in-progress		--	--	--	--	--	--	--	--	--	--	--	--
Housing Stock													
Opening Balance		--	--	--	--	--	--	--	--	--	--	--	--
Acquisitions		--	--	--	--	--	--	--	--	--	--	--	--
Transfers		--	--	--	--	--	--	--	--	--	--	--	--
Revenues		--	--	--	--	--	--	--	--	--	--	--	--
Closing balance - Housing Stock		--	--	--	--	--	--	--	--	--	--	--	--
Land													
Opening Balance		--	--	--	--	--	--	--	--	--	--	--	--
Acquisitions		--	--	--	--	--	--	--	--	--	--	--	--
Revenues		--	--	--	--	--	--	--	--	--	--	--	--
Adjustments		--	--	--	--	--	--	--	--	--	--	--	--
Correction of Prior period errors		--	--	--	--	--	--	--	--	--	--	--	--
Closing balance - Land		--	--	--	--	--	--	--	--	--	--	--	--
Closing Balance - Inventory & Consumables		3 514	(229 377)	--	--	--	--	233 723	233 723	(244 843)	(244 843)	(244 843)	--
Debtors, debt & equipment													
PPE at cost (incl. finance leases)		3 941 827	11 585 028	--	--	--	--	(1 679 348)	(1 679 348)	3 905 680	78 622	59 638	--
Leases recognised as PPE		--	--	--	--	--	--	--	--	--	--	--	--
Less: Accumulated depreciation		(1 239 220)	(4 259 544)	--	--	--	--	2 289 248	2 289 248	(1 233 298)	(60 771)	(63 770)	--
Total Property, plant & equipment		4 102 607	7 325 484	--	--	--	--	(1 390 099)	(1 390 099)	2 669 382	17 851	(3 861)	--
LIABILITIES													
Current liabilities - Financial liabilities													
Short-term loans (other than bank overdrafts)		--	32 380	--	--	--	--	(18 126)	(18 126)	16 161	(7 386)	(1 488)	--
Current liabilities - Financial liabilities		--	32 380	--	--	--	--	(18 126)	(18 126)	16 161	(7 386)	(1 488)	--
Trade and other payables													
Trade and other payables from exchange transactions		(249 121)	(4 076)	--	--	--	--	277 925	277 925	273 428	(19 386)	(17 746)	--
Other trade payables from exchange transactions		(73 826)	(4 076)	--	--	--	--	82 844	82 844	20 530	--	--	--
Trade payables from non-exchange transactions		(173 838)	(39 341)	--	--	--	--	(129 367)	(129 367)	154 554	40 271	46 602	--
VAT		--	--	--	--	--	--	--	--	--	--	--	--
Total Trade and other payables		(229 115)	(19 411)	--	--	--	--	288 360	288 360	388 211	64 873	68 634	--
Long-term liabilities - Financial liabilities													
Borrowing		540 542	683 713	--	--	--	--	(240 332)	(240 332)	349 332	(19 941)	(16 826)	--
Other financial liabilities		--	--	--	--	--	--	--	--	--	--	--	--
Total Non-current liabilities - Financial liabilities		540 542	683 713	--	--	--	--	(240 332)	(240 332)	349 332	(19 941)	(16 826)	--
Reserves and cash assets													
Retained earnings		--	--	--	--	--	--	--	--	--	--	--	--
Revaluation		--	--	--	--	--	--	--	--	--	--	--	--
Total Reserves and cash assets		18 718	60 895	--	--	--	--	98	98	54 034	--	--	--
CHANGES IN NET ASSETS													
Accumulated surplus/(Deficit) - opening balances													
Accumulated surplus/(Deficit)		5 300 619	16 427 034	--	--	--	--	(13 166 981)	(13 166 981)	2 300 113	--	--	--
GP&P adjustments		5 300 619	16 427 034	--	--	--	--	(13 166 981)	(13 166 981)	2 300 113	--	--	--
Adjusted Revenues		912 407	747 949	--	--	--	--	(420 633)	(420 633)	317 316	434 303	434 307	--
Transfers to other Reserves		--	--	--	--	--	--	--	--	--	--	--	--
Transfers to other Reserves		--	--	--	--	--	--	--	--	--	--	--	--
Other adjustments		--	--	--	--	--	--	--	--	--	--	--	--
Total Reserves and cash assets		6 912 137	19 593 841	--	--	--	--	(13 587 264)	(13 587 264)	2 617 539	464 303	434 307	--
Accumulated Surplus/(Deficit)													
Accumulated Surplus/(Deficit)		5 300 619	16 427 034	--	--	--	--	(13 587 264)	(13 587 264)	2 617 539	464 303	434 307	--
Total Reserves		5 300 619	16 427 034	--	--	--	--	(13 587 264)	(13 587 264)	2 617 539	464 303	434 307	--
CHANGES IN NET DEBT													
CHANGES IN NET DEBT		5 300 619	16 427 034	--	--	--	--	(13 587 264)	(13 587 264)	2 617 539	464 303	434 307	--

DC22 uMgungundlovu - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 27/02/2024

Description	Unit of measurement	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - Executive and Council												
Function 1 - Mayors Office												
Sub-function 1 - IGR												
Number of mayoral meetings	Number meetings	0	0					0	0	0	0	0
Sub-function 2 - Public participation												
Number of Public participation meetings facilitated	facilitated	0	0					0	0	0	0	0
Sub-function 3 - (name)												
Insert measure/s description												
Function 2 - Municipal manager's Office												
Sub-function 1 - IDP												
IDP Process Plan and Adoption of Final IDP	Dates	0	0					0				
IDP Representatives Forum meetings	Number of meetings	0	0					0	0	0	0	0
Sub-function 2 - Water Services Authority												
Households to be provided with water	Number of Households											
Households to be provided with sanitation	Number of households											
Sub-function 3 - Audit												
Number of Audit, Performance meetings and IA reports	Number of meetings and	0	0					0				
UIFWE investigation	Number of investigations	0	0					0	0	0	0	0
Vote 2 - Technical Services												
Function 1 - Water Distribution												
Sub-function 1 - Water												
Bulk Water Purchased	KL of bulk water purchased	Sustainable wa	Sustainable water supply					Sustainable wa		#VALUE!	#VALUE!	#VALUE!
Operations & Maintenance of Waste Water Works	Number of Monthly reports	0	0					0				
Sub-function 2 - Water Conservation and												
is accounted for	Number of Monthly Reports	0	0					0				
Sub-function 3 - Rural Roads Management												
Rural roads study to inform road maintenance	Kms of roads assessed	assesemnt of	assesemnt of roads condition and road asset inventory					assesemnt of		#VALUE!	#VALUE!	#VALUE!
Function 2 - Sanitation												
Sub-function 1 - Sanitation												
To ensure provision of services in sustainable manner.	Number of VIP Toilets	VIP toilets com	VIP toilets completed within uMDM					VIP toilets completed within uMDM				
Sub-function 2 -												
Sub-function 3 -												
Vote 3 - Finance and Admin												
Function 1 - Budget and Treasury												
Sub-function 1 - Budget												
Effective Financial reporting	Number of meetings	0	0					0				
Effective Financial reporting (AFS)	Date AFS Submitted	0	0					0	0	0	0	0
Sub-function 2 - Expenditure & Revenue												
Monthly bank and creditors reconciliations	Number of recons	0	0					0	0	0	0	0
Monthly Billing reports and Debtors recons	recons	0	0					0				
Sub-function 3 - SCM & ASSETS												
SCM monthly reports submitted to Council	Number of Reports	0	0					0				
Quarterly Verifications of Immovable and Moveable	Conducted	0	0					0				
Function 2 - Corporate												
Sub-function 1 - Human Resources												
Distribution of Protective Clothing	employees	Provision of PP	Provision of PPE annually					Provision of PP		#VALUE!	#VALUE!	#VALUE!
Filling of Prioritised Vacant Positions	Date of filling positions	Number of prio	Number of prioritised Vacant Positions					Number of prioritised Vacant Positions				
Sub-function 2 - Administration												
Delivery by 30 June 2023	Services to User department	Provision of effi	Provision of effective Fleet management for service delivery					Provision of effective Fleet management for service delivery				
100% of the Maintenance of municipal buildings as	Buildings	Timeous Maint	Timeous Maintenance of municipal buildings as per the Maintenance Plan/Emerge					Timeous Maint		#VALUE!	#VALUE!	#VALUE!
Sub-function 3 - Information &												
Upgraded WAN Infrastructure by 30 June 2024	WAN Infrastructure Upgrade	Outdated and C	Outdated and Decentralised WAN Infrastructure					Outdated and C		#VALUE!	#VALUE!	#VALUE!
Upgrade	Equipment and LAN	Outdated and N	Outdated and None Compliant LAN Infrastructure					Outdated and None Compliant LAN Infrastructure				
And so on for the rest of the Votes												

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments G = B + C + D + E + F
5. Adjusted Budget H = (A or A1) + G
6. NOTE - include adjustment by 'exception' (only where amended)

DC22 uMgungundlovu - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 27/02/2024

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Budget Year 2023/24			Budget Year +1 2024/25	Budget Year +2 2025/26
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				12.6%	16.3%	13.1%	13.8%	13.8%
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%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				264.8%	421.5%	259.9%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				-258.6%	420.0%	148.6%	290.8%	354.0%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				-258.6%	420.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.3	2.9	0.7	2.6	3.1
<u>Revenue Management</u>									
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				42.0%	35.1%	25.1%	1.7%	2.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					250.0%	22.8%	144.1%	43.3%	34.6%
<u>Other Indicators</u>									
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)				22.6%	22.6%	23.0%	22.8%	22.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				1.1%	1.1%	1.4%	1.4%	1.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				29.0%	11.5%	29.0%	27.4%	27.2%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				837.6%	837.6%	803.7%	810.0%	850.1%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				33.8%	36.2%	15.9%	11.4%	11.3%
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

Part 1: General Information (Page 1 of 1)									
Project Name	Project Number	Project Manager	Project Sponsor	Project Start Date	Project End Date	Project Status	Project Budget	Project Risk	Project Priority
Project A	101	John Doe	Jane Smith	2023-01-01	2023-12-31	Completed	\$1,000,000	Low	High
Project B	102	Jane Smith	John Doe	2023-02-01	2024-01-31	In Progress	\$2,500,000	Medium	Medium
Project C	103	John Doe	Jane Smith	2023-03-01	2024-02-28	On Hold	\$500,000	Low	Low
Project D	104	Jane Smith	John Doe	2023-04-01	2024-03-31	Planned	\$750,000	Medium	Medium
Project E	105	John Doe	Jane Smith	2023-05-01	2024-04-30	Planned	\$1,200,000	High	High
Project F	106	Jane Smith	John Doe	2023-06-01	2024-05-31	Planned	\$900,000	Medium	Medium
Project G	107	John Doe	Jane Smith	2023-07-01	2024-06-30	Planned	\$1,100,000	Low	Low
Project H	108	Jane Smith	John Doe	2023-08-01	2024-07-31	Planned	\$800,000	Medium	Medium
Project I	109	John Doe	Jane Smith	2023-09-01	2024-08-31	Planned	\$1,300,000	High	High
Project J	110	Jane Smith	John Doe	2023-10-01	2024-09-30	Planned	\$600,000	Low	Low

Part 2: Detailed Project Information (Page 2 of 2)									
Project Name	Project Number	Project Manager	Project Sponsor	Project Start Date	Project End Date	Project Status	Project Budget	Project Risk	Project Priority
Project A	101	John Doe	Jane Smith	2023-01-01	2023-12-31	Completed	\$1,000,000	Low	High
Project B	102	Jane Smith	John Doe	2023-02-01	2024-01-31	In Progress	\$2,500,000	Medium	Medium
Project C	103	John Doe	Jane Smith	2023-03-01	2024-02-28	On Hold	\$500,000	Low	Low
Project D	104	Jane Smith	John Doe	2023-04-01	2024-03-31	Planned	\$750,000	Medium	Medium
Project E	105	John Doe	Jane Smith	2023-05-01	2024-04-30	Planned	\$1,200,000	High	High
Project F	106	Jane Smith	John Doe	2023-06-01	2024-05-31	Planned	\$900,000	Medium	Medium
Project G	107	John Doe	Jane Smith	2023-07-01	2024-06-30	Planned	\$1,100,000	Low	Low
Project H	108	Jane Smith	John Doe	2023-08-01	2024-07-31	Planned	\$800,000	Medium	Medium
Project I	109	John Doe	Jane Smith	2023-09-01	2024-08-31	Planned	\$1,300,000	High	High
Project J	110	Jane Smith	John Doe	2023-10-01	2024-09-30	Planned	\$600,000	Low	Low

Part 3: Financial Summary (Page 3 of 3)									
Project Name	Project Number	Project Manager	Project Sponsor	Project Start Date	Project End Date	Project Status	Project Budget	Project Risk	Project Priority
Project A	101	John Doe	Jane Smith	2023-01-01	2023-12-31	Completed	\$1,000,000	Low	High
Project B	102	Jane Smith	John Doe	2023-02-01	2024-01-31	In Progress	\$2,500,000	Medium	Medium
Project C	103	John Doe	Jane Smith	2023-03-01	2024-02-28	On Hold	\$500,000	Low	Low
Project D	104	Jane Smith	John Doe	2023-04-01	2024-03-31	Planned	\$750,000	Medium	Medium
Project E	105	John Doe	Jane Smith	2023-05-01	2024-04-30	Planned	\$1,200,000	High	High
Project F	106	Jane Smith	John Doe	2023-06-01	2024-05-31	Planned	\$900,000	Medium	Medium
Project G	107	John Doe	Jane Smith	2023-07-01	2024-06-30	Planned	\$1,100,000	Low	Low
Project H	108	Jane Smith	John Doe	2023-08-01	2024-07-31	Planned	\$800,000	Medium	Medium
Project I	109	John Doe	Jane Smith	2023-09-01	2024-08-31	Planned	\$1,300,000	High	High
Project J	110	Jane Smith	John Doe	2023-10-01	2024-09-30	Planned	\$600,000	Low	Low

1. This document is a summary of project information and is not intended to be used as a contract or legal document.
 2. All project information is subject to change without notice.
 3. The project manager is responsible for the accuracy and completeness of the information provided.
 4. The project sponsor is responsible for the approval and funding of the project.
 5. The project status is based on the most recent information available.
 6. The project budget is an estimate and may vary over time.
 7. The project risk is a subjective assessment and may change over time.
 8. The project priority is based on the importance of the project to the organization.
 9. This document is the property of the organization and should be kept confidential.
 10. Any unauthorized use or distribution of this document is strictly prohibited.

DC22 uMgungundlovu - Supporting Table SB6 Adjustments Budget - funding measurement - 27/02/2024

Description			2020/21	2021/22	2022/23	Medium Term Revenue and Expenditure Framework				
R thousands	Ref	MFMA section	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2024/25	Budget Year +2 2025/26
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				(100 024)	841 276	276 372	149 983	192 951
Cash + investments at the yr end less applications - R'000	2	18(1)b				995 800	1 844 720	294 076	404 865	457 925
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				512 467	747 949	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-1.1%	-1.3%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	125.8%	150.3%	130.8%	130.5%	129.4%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	8	18(1)c;19				88.2%	86.7%	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							-24.3%	35.0%
Long term receivables % change - incr(decr)	12	18(1)a							-105.6%	11.7%
R&M % of Property Plant & Equipment	13	20(1)(vi)				0.8%	0.3%	1.0%	119.5%	-512.1%
Asset renewal % of capital budget	14	20(1)(vi)				3.4%	3.0%	2.6%	0.7%	0.9%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

Macro CPIX target

	6%	6%	6%	6%	6%
Total service charge revenue	664 918	664 918	607 841	637 625	667 593
Total service charge revenue - previous year			–	607 841	637 625
Provincial government gazetted allocations					
National government DoRA allocations					
Cash receipts from ratepayers	784 045	936 810	653 469	684 058	710 101
Ratepayer & Other revenue	623 387	623 387	499 574	524 053	548 684
Change in debtors				(314 579)	8 609

DC22 uMgungundlovu - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 27/02/2024

Description	Ref	Budget Year 2023/24							Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
R thousands										
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		740 721	-	-	-	-	-	740 884	785 839	826 191
Local Government Equitable Share	-	364 715	-	-	-	-	-	364 715	394 088	422 906
Rural Road Asset Management Systems Grant	-	2 718	-	-	-	-	-	2 718	2 840	2 967
Finance Management	-	1 200	-	-	-	-	-	1 200	1 200	1 338
Municipal Infrastructure Grant	-	15 489	-	-	-	-	-	15 652	18 000	18 000
RSC Levy Replacement	-	353 805	-	-	-	-	-	353 805	369 711	380 980
EPWP Incentive	-	2 794	-	-	-	-	-	2 794	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	4									
	5									
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	150	-	150	-	-
National Departmental Agencies_South Africa National Biodivers	-	-	-	-	-	150	-	150	-	-
Total Operating Transfers and Grants	6	740 721	-	-	-	150	-	741 034	785 839	826 191
<u>Capital Transfers and Grants</u>										
National Government:		189 032	-	-	-	-	-	189 032	199 946	209 933
Municipal Infrastructure Grant (MIG)	-	98 382	-	-	-	-	-	98 382	109 892	115 817
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	-	90 650	-	-	-	-	-	90 650	90 054	94 116
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	6	189 032	-	-	-	-	-	189 032	199 946	209 933
TOTAL RECEIPTS OF TRANSFERS & GRANTS		929 753	-	-	-	150	-	930 066	985 785	1 036 124

References

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

DC22 uMgungundlovu - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 27/02/2024

Description	Ref	Budget Year 2023/24							Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands		A		B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		740 886	–	–	–	–	–	740 884	785 839	826 191
Local Government Financial Management Grant	–	364 715	–	–	–	–	–	364 715	394 088	422 906
Municipal Infrastructure Grant	–	1 200	–	–	–	–	–	1 200	2 840	2 967
Rural Road Asset Management Systems Grant	–	15 489	–	–	–	–	–	15 652	1 200	1 338
	–	2 718	–	–	–	–	–	2 718	18 000	18 000
	–	353 805	–	–	–	–	–	353 805	369 711	380 980
	–	–	–	–	–	–	–	–	–	–
EPWP Incentive	–	2 959	–	–	–	–	–	2 794	–	–
Provincial Government:	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–	–
<i>[insert description]</i>	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	150	–	–
<i>National Departmental Agencies-South Africa National Biodiversity Institute</i>	–	–	–	–	–	–	–	150	–	–
	–	–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		740 886	–	–	–	–	–	741 034	785 839	826 191
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		189 032	–	–	–	–	–	189 032	199 946	209 933
Integrated National Electrification Programme Grant	–	–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant	–	98 382	–	–	–	–	–	98 382	109 892	115 817
Water Services Infrastructure Grant	–	90 650	–	–	–	–	–	90 650	90 054	94 116
	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
Provincial Government:	–	–	–	–	–	–	–	–	–	–
Other capital transfers/grants <i>[insert description]</i>	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–	–
<i>[insert description]</i>	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–	–
<i>[insert description]</i>	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		189 032	–	–	–	–	–	189 032	199 946	209 933
Total capital expenditure of Transfers and Grants		929 918	–	–	–	–	–	930 066	985 785	1 036 124

References

- Transfers/Grant expenditure must be separately listed for each allocation received
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; 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
- $E = B + C + D$
- Adjusted Budget $F = (A \text{ or } A1) + E$

DC22 uMgungundlovu - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 27/02/2024

Description	Ref	Budget Year 2023/24							Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands										
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		(740 721)		-	-	-	-	(740 721)	(785 839)	(826 191)
Conditions met - transferred to revenue		(1 481 606)	-	-	-	-	-	(1 481 606)	(1 571 678)	(1 652 382)
Conditions still to be met - transferred to liabilities		740 886		-	-	-	-	740 886	785 839	826 191
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		-		-	-	(150)	(150)	(150)	-	-
Conditions met - transferred to revenue		-	-	-	-	(150)	(150)	(150)	-	-
Conditions still to be met - transferred to liabilities		-		-	-	-	-	-	-	-
Total operating transfers and grants revenue		(1 481 606)	-	-	-	(150)	(150)	(1 481 756)	(1 571 678)	(1 652 382)
Total operating transfers and grants - CTBM	2	740 886	-	-	-	-	-	740 886	785 839	826 191
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		(189 032)		-	-	-	-	(189 032)	(199 946)	(209 933)
Conditions met - transferred to revenue		(378 064)	-	-	-	-	-	(378 064)	(399 892)	(419 866)
Conditions still to be met - transferred to liabilities		189 032		-	-	-	-	189 032	199 946	209 933
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		(378 064)	-	-	-	-	-	(378 064)	(399 892)	(419 866)
Total capital transfers and grants - CTBM		189 032				-	-	189 032	199 946	209 933
TOTAL TRANSFERS AND GRANTS REVENUE		(1 859 670)	-	-	-	(150)	(150)	(1 859 820)	(1 971 570)	(2 072 248)
TOTAL TRANSFERS AND GRANTS - CTBM		929 918	-	-	-	-	-	929 918	985 785	1 036 124

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
6. E = B + C + D
7. Adjusted Budget F = (A or A1) + E

DC22 uMgungundlovu - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash transfers to other municipalities												
[insert description]	1	-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms												
[insert description]	2	11 500	11 500					-	-	11 500	6 500	6 000
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs'		11 500	11 500	-	-	-	-	-	-	11 500	6 500	6 000
Cash transfers to other Organs of State												
[insert description]	3	-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations												
[insert description]	4	-	-					139	139	139	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	139	139	139	-	-
TOTAL CASH TRANSFERS	5	11 500	11 500	-	-	-	-	139	139	11 639	6 500	6 000

Non-cash transfers to other municipalities												
[insert description]	1	-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms												
[insert description]	2	-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State												
[insert description]	3	-	500					-	-	500	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	500	-	-	-	-	-	-	500	-	-
Non-cash transfers to other Organisations												
[insert description]	4	-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	5	-	500	-	-	-	-	-	-	500	-	-
TOTAL TRANSFERS		11 500	12 000	-	-	-	-	139	139	12 139	6 500	6 000

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State; e.g. Eskom
4. Insert description of each 'other' organisation
5. All descriptions should separate allocations for 'capital purposes' and 'operating purposes'
6. Only complete if a previous adjusted budget has been approved
7. Additional cash-backed accumulated funds/unspent funds
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 $H = (A \text{ or } A1) + G$

DC22 uMgungundlovu - Supporting Table SB11 Adjustments Budget- councillor and staff benefits - 27/02/2024

Summary of remuneration	Ref	Budget Year 2023/24										% change
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore- Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H		
R thousands												
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		11 727	11 727					1 777	1 777	13 504	15.2%	
Pension and UIF Contributions		377	377					(34)	(34)	343	-9.1%	
Medical Aid Contributions		208	208					(0)	(0)	208	0.0%	
Motor Vehicle Allowance		-	-					-	-	-		
Cellphone Allowance		908	908					149	149	1 057		
Housing Allowances		-	-					-	-	-		
Other benefits and allowances		2 365	2 365					(314)	(314)	2 053		
Sub Total - Councillors		15 586	15 586			-		1 579	1 579	17 164	10.1%	
% increase										0		
Senior Managers of the Municipality												
Basic Salaries and Wages		7 019	7 019					(1 406)	(1 406)	5 613	-20.0%	
Pension and UIF Contributions		13	13					2 087	2 087	2 100	#####	
Medical Aid Contributions		-	-					-	-	-		
Overtime		-	-					-	-	-		
Performance Bonus		-	-					-	-	-		
Motor Vehicle Allowance		995	995					-	-	995	0.0%	
Cellphone Allowance		130	130					(11)	(11)	119	-8.3%	
Housing Allowances		214	214					(214)	(214)	-		
Other benefits and allowances		1	1					(0)	(0)	1		
Payments in lieu of leave		-	-					-	-	-		
Long service awards		-	-					-	-	-		
Post-retirement benefit obligations		-	-					-	-	-		
Entertainment		-	-					-	-	-		
Scarcity		-	-					-	-	-		
Acting and post related allowance		-	-					-	-	-		
In kind benefits		-	-					-	-	-		
Sub Total - Senior Managers of Municipality		8 372	8 372	-		-		455	455	8 827	5.4%	
% increase										0		
Other Municipal Staff												
Basic Salaries and Wages		181 471	182 036					(3 097)	(3 097)	178 938	-1.4%	
Pension and UIF Contributions		41 022	41 022					(37)	(37)	40 984	-0.1%	
Medical Aid Contributions		17 094	17 094					(1 417)	(1 417)	15 677	-8.3%	
Overtime		7 654	7 654					19	19	7 673	0.3%	
Performance Bonus		15 434	15 434					(195)	(195)	15 239		
Motor Vehicle Allowance		14 325	14 325					200	200	14 525	1.4%	
Cellphone Allowance		1 394	1 394					(1 394)	(1 394)	-		
Housing Allowances		1 260	1 260					187	187	1 447		
Other benefits and allowances		18 071	18 071					(3 027)	(3 027)	15 045		
Payments in lieu of leave		-	-					-	-	-		
Long service awards		2 874	2 874					793	793	3 667	27.6%	
Post-retirement benefit obligations		6 318	6 318					-	-	6 318	0.0%	
Entertainment		-	-					-	-	-		
Scarcity		-	-					-	-	-		
Acting and post related allowance		1 916	1 916					(238)	(238)	1 679		
In kind benefits		-	-					-	-	-		
Sub Total - Other Municipal Staff		308 834	309 398	-		-		(8 205)	(8 205)	301 193	-2.5%	
% increase												
Total Parent Municipality		332 791	333 356	-		-		(6 171)	(6 171)	327 184	-1.7%	
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										-		
Entertainment										-		
Scarcity										-		
Acting and post related allowance										-		
In kind benefits										-		
Sub Total - Board Members of Entities		-	-	-		-		-	-	-		
% increase												
Senior Managers 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										-		
Payments in lieu of leave										-		
Long service awards										-		
Post-retirement benefit obligations										-		
Entertainment										-		
Scarcity										-		
Acting and post related allowance										-		
In kind benefits										-		
Sub Total - Senior Managers of Entities		-	-	-		-		-	-	-		
% increase												
Other Staff 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										-		
Payments in lieu of leave										-		
Long service awards										-		
Post-retirement benefit obligations										-		
Entertainment										-		
Scarcity										-		
Acting and post related allowance										-		
In kind benefits										-		
Sub Total - Other Staff of Entities		-	-	-		-		-	-	-		
% increase												
Total Municipal Entities		-	-	-		-		-	-	-		
TOTAL SALARY, ALLOWANCES & BENEFITS												
		332 791	333 356	-		-		(6 171)	(6 171)	327 184	-1.7%	
% increase												
TOTAL MANAGERS AND STAFF		317 206	317 770	-		-		(7 560)	(7 560)	310 020	-2.3%	

References

1. Include Loans and advances' where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s37 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:

1. The original budget approved by council for the current year
5. Only completes if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
6. Additional cash-backed accumulated funds/spend 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 (etc)
11. $G = B + C + D + E + F$
12. Adjusted Budget $H = (A \text{ or } A1) + G$

DC22 uMgungundlovu - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 27/02/2024

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		302 430	5 714	4 781	4 319	4 028	243 120	62 393	62 393	62 393	62 393	62 393	(127 639)	748 720	795 420	837 075
Vote 3 - Community & Social Services		72	-	14	21	-	156	-	-	-	-	-	(262)	-	-	-
Vote 4 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		0	-	-	(44)	45	10	16	16	16	16	16	102	195	47	49
Vote 9 - Road Transport		-	-	-	-	-	523	44	44	44	44	44	(218)	523	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Public Safety		66 340	54 318	47 708	77 868	56 130	76 588	59 643	59 643	59 643	59 643	59 643	38 548	715 714	752 424	788 371
Vote 12 - 0		4 896	5 157	4 634	4 471	8 911	5 413	5 874	5 874	5 874	5 874	5 874	7 634	70 483	75 518	78 221
Vote 13 - 0		-	362	177	227	161	163	233	233	233	233	233	540	2 794	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		373 738	65 552	57 313	86 861	69 275	325 973	128 202	128 202	128 202	128 202	128 202	(81 295)	1 538 430	1 623 410	1 703 717
Expenditure by Vote																
Vote 1 - Executive & Council		7 286	5 739	4 828	7 227	6 004	5 339	7 160	7 160	7 160	7 160	7 160	13 698	85 923	85 643	89 574
Vote 2 - Finance & Administration		9 179	6 521	6 730	8 568	11 152	8 444	8 927	8 927	8 927	8 927	8 927	11 894	107 121	97 471	97 313
Vote 3 - Community & Social Services		3 303	4 112	3 273	5 110	7 274	6 097	6 384	6 384	6 384	6 384	6 384	15 520	76 608	76 964	79 880
Vote 4 - Internal audit		24	16	231	12	250	(6)	94	94	94	94	94	131	1 128	134	140
Vote 5 - Water Management		6 288	6 497	6 626	6 897	10 340	2 783	8 157	8 157	8 157	8 157	8 157	17 668	97 884	101 123	105 876
Vote 6 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Planning and Development		6 689	1 769	991	1 088	1 931	6 809	2 760	2 760	2 760	2 760	2 760	45	33 123	22 655	22 914
Vote 8 - Waste Management		-	14	3	15	9	-	218	218	218	218	218	1 486	2 617	190	199
Vote 9 - Road Transport		444	499	444	470	444	474	552	552	552	552	552	1 093	6 629	6 352	6 651
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Public Safety		11 848	21 902	58 531	47 928	49 967	51 666	57 576	57 576	57 576	57 576	57 576	161 192	690 915	724 760	758 818
Vote 12 - 0		6 116	9 579	27 398	12 497	6 422	(10 356)	9 308	9 308	9 308	9 308	9 308	13 502	111 701	102 478	106 559
Vote 13 - 0		1 240	1 153	1 619	1 289	2 149	4 841	535	535	535	535	535	(8 547)	6 417	280	293
Vote 14 - 0		-	-	-	-	-	-	83	83	83	83	83	583	1 000	1 049	1 098
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		52 417	57 801	110 673	91 100	95 941	76 090	101 755	101 755	101 755	101 755	101 755	228 266	1 221 066	1 219 099	1 269 315
Surplus/ (Deficit)		321 321	7 750	(53 360)	(4 238)	(26 666)	249 883	26 447	26 447	26 447	26 447	26 447	(309 561)	317 364	404 310	434 402

References

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

DC22 uMgungundlovu - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 27/02/2024

Description - Standard classification	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		302 502	5 714	4 794	4 340	4 028	243 276	62 393	62 393	62 393	62 393	62 393	(127 901)	748 720	795 420	837 075
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		302 502	5 714	4 794	4 340	4 028	243 276	62 393	62 393	62 393	62 393	62 393	(127 901)	748 720	795 420	837 075
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		12	366	178	230	168	692	276	276	276	276	276	288	3 317	-	-
Community and social services		-	362	177	227	161	163	233	233	233	233	233	540	2 794	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	523	44	44	44	44	44	(218)	523	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		12	4	1	3	8	5	-	-	-	-	-	(33)	-	-	-
Economic and environmental services		0	-	736	123	195	200	243	243	243	243	243	444	2 913	2 887	3 016
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	736	167	150	190	227	227	227	227	227	342	2 718	2 840	2 967
Environmental protection		0	-	-	(44)	45	10	16	16	16	16	16	102	195	47	49
Trading services		71 224	59 471	51 605	82 168	64 883	81 806	65 290	65 290	65 290	65 290	65 290	45 874	783 479	825 102	863 626
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		66 340	54 318	46 971	77 701	55 980	76 398	59 416	59 416	59 416	59 416	59 416	38 206	712 996	749 584	785 404
Waste water management		4 883	5 153	4 633	4 467	8 903	5 408	5 874	5 874	5 874	5 874	5 874	7 667	70 483	75 518	78 221
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		373 738	65 552	57 313	86 861	69 275	325 973	128 202	128 202	128 202	128 202	128 202	(81 295)	1 538 430	1 623 410	1 703 717
Expenditure - Functional																
Governance and administration		19 791	16 388	15 061	20 917	24 680	19 874	22 528	22 528	22 528	22 528	22 528	40 984	270 335	260 217	266 912
Executive and council		5 874	5 739	3 416	7 227	4 714	9 453	7 160	7 160	7 160	7 160	7 160	13 698	85 923	85 643	89 574
Finance and administration		13 894	10 633	11 414	13 678	19 716	10 427	15 274	15 274	15 274	15 274	15 274	27 154	183 284	174 441	177 198
Internal audit		24	16	231	12	250	(6)	94	94	94	94	94	131	1 128	134	140
Community and public safety		7 973	8 149	8 677	8 656	12 925	8 097	9 363	9 363	9 363	9 363	9 363	11 064	112 355	108 804	113 917
Community and social services		7 529	7 650	8 233	8 186	12 481	7 623	8 810	8 810	8 810	8 810	8 810	9 970	105 726	102 452	107 267
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		444	499	444	470	444	474	552	552	552	552	552	1 093	6 629	6 352	6 651
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		6 689	1 784	1 649	1 248	2 077	6 974	3 178	3 178	3 178	3 178	3 178	1 823	38 131	25 315	25 694
Planning and development		6 689	1 769	1 005	1 088	1 938	6 809	2 763	2 763	2 763	2 763	2 763	40	33 151	22 655	22 914
Road transport		-	-	640	145	131	165	197	197	197	197	197	297	2 363	2 470	2 580
Environmental protection		-	14	3	15	9	-	218	218	218	218	218	1 486	2 617	190	199
Trading services		17 964	31 481	85 289	60 279	56 258	41 146	66 688	66 688	66 688	66 688	66 688	174 397	800 252	824 769	862 797
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		11 848	21 902	57 891	47 783	49 836	51 501	57 379	57 379	57 379	57 379	57 379	160 895	688 551	722 290	756 238
Waste water management		6 116	9 579	27 398	12 497	6 422	(10 356)	9 308	9 308	9 308	9 308	9 308	13 502	111 701	102 478	106 559
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		52 417	57 801	110 676	91 100	95 941	76 090	101 756	101 756	101 756	101 756	101 756	228 268	1 221 074	1 219 105	1 269 320
Surplus/ (Deficit) 1.		321 321	7 750	(53 363)	(4 238)	(26 666)	249 883	26 446	26 446	26 446	26 446	26 446	(309 562)	317 356	404 305	434 397

References

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

DC22 uMgungundlovu - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 27/02/2024

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - Water		37 674	37 365	33 226	43 280	31 806	39 000	37 058	37 058	37 058	37 058	37 058	37 058	444 698	466 488	488 413
Service charges - Waste Water Management		4 883	4 300	4 633	4 467	4 332	4 799	4 569	4 569	4 569	4 569	4 569	4 569	54 831	57 518	60 221
Service charges - Waste Management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Sale of Goods and Rendering of Services		13	4	1	5	8	15	—	—	—	—	—	—	—	—	—
Agency services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interest		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interest earned from Receivables		6 783	6 400	6 354	6 716	6 539	6 842	6 606	6 606	6 606	6 606	6 606	6 606	79 266	83 151	87 059
Interest earned from Current and Non Current Assets		1 948	4 504	3 648	3 135	2 858	2 448	2 417	2 417	2 417	2 417	2 417	(1 624)	29 000	30 421	31 851
Dividends		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Licence and permits		—	—	—	—	—	—	4	4	4	4	4	26	45	47	49
Operational Revenue		—	—	—	21	—	—	—	—	—	—	—	(21)	—	—	—
Non-Exchange Revenue																
Property rates		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surcharges and Taxes		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Licences or permits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfer and subsidies - Operational		299 455	1 306	972	392	4 970	240 667	32 269	32 269	32 269	32 269	32 269	(321 878)	387 229	416 128	445 211
Interest		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fuel Levy		—	—	—	—	—	—	29 484	29 484	29 484	29 484	29 484	206 386	353 805	369 711	380 980
Operational Revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gains on disposal of Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Gains		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Discontinued Operations		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue		51 289	53 878	48 834	58 015	50 512	293 771	112 406	112 406	112 406	112 406	112 406	(68 877)	1 348 875	1 423 464	1 493 784
Expenditure By Type																
Employee related costs		22 329	23 056	23 249	23 342	36 010	18 394	25 835	25 835	25 835	25 835	25 835	34 466	310 020	324 005	339 233
Remuneration of councillors		1 245	1 210	1 258	2 269	1 278	1 322	1 430	1 430	1 430	1 430	1 430	1 430	17 164	18 005	18 852
Bulk purchases - electricity		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Inventory consumed		252	1 025	30 291	16 968	16 186	18 327	19 231	19 231	19 231	19 231	19 231	51 569	230 770	221 531	231 208
Debt impairment		—	—	—	—	—	—	13 333	13 333	13 333	13 333	13 333	93 333	160 000	167 840	175 728
Depreciation and amortisation		4 233	4 460	4 333	4 345	4 975	4 494	4 841	4 841	4 841	4 841	4 841	7 051	58 096	60 943	63 807
Interest		1 509	1 451	1 402	1 448	1 402	1 449	1 450	1 450	1 450	1 450	1 450	1 492	17 404	15 921	14 140
Contracted services		11 924	21 733	30 359	28 278	20 484	6 563	20 522	20 522	20 522	20 522	20 522	24 312	246 260	243 374	252 502
Transfers and subsidies		5 717	—	—	—	—	5 750	1 012	1 012	1 012	1 012	1 012	(4 386)	12 139	6 500	6 000
Irrecoverable debts written off		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Operational costs		5 208	4 868	3 656	5 636	6 915	10 668	7 739	7 739	7 739	7 739	7 739	17 226	92 873	80 974	84 078
Losses on disposal of Assets		—	—	—	15	—	—	3	3	3	3	3	8	40	—	—
Other Losses		—	—	16 129	8 800	8 693	9 124	6 362	6 362	6 362	6 362	6 362	1 790	76 347	80 012	83 772
Total Expenditure		52 417	57 801	110 676	91 100	95 941	76 090	101 759	101 759	101 759	101 759	101 759	228 291	1 221 114	1 219 105	1 269 320
Surplus/(Deficit)		(1 128)	(3 924)	(61 843)	(33 085)	(45 429)	217 681	10 647	10 647	10 647	10 647	10 647	(297 168)	127 761	204 359	224 464
Transfers and subsidies - capital (monetary allocations)		22 982	11 674	8 479	28 847	18 762	31 679	15 753	15 753	15 753	15 753	15 753	(12 154)	189 032	199 946	209 933
Transfers and subsidies - capital (in-kind - all)		—	—	—	—	—	—	44	44	44	44	44	305	523	—	—
Surplus/(Deficit) after capital transfers & contributions		21 854	7 750	(53 363)	(4 238)	(26 666)	249 360	26 443	26 443	26 443	26 443	26 443	(309 017)	317 316	404 305	434 397

References

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

DC22 uMgungundlovu - Supporting Table SB15 Adjustments Budget - monthly cash flow - 27/02/2024

Monthly cash flows	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	###															
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	22 230	22 230	22 230	22 230	22 230	155 610	266 760	279 831	292 983
Service charges - sanitation revenue		-	-	-	-	-	-	2 738	2 738	2 738	2 738	2 738	19 164	32 852	34 462	36 082
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		-	-	-	-	-	-	2 417	2 417	2 417	2 417	2 417	16 917	29 000	30 421	31 851
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	4	4	4	4	4	30	52	54	57
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		-	200 008	303 239	739	106	436 988	32 269	32 269	32 269	32 269	32 269	(715 195)	387 229	416 128	445 211
Other revenue		-	-	-	-	-	5	29 484	29 484	29 484	29 484	29 484	206 382	353 805	369 711	380 980
Cash Receipts by Source		-	200 008	303 239	739	106	436 992	89 141	89 141	89 141	89 141	89 141	(317 093)	1 069 698	1 130 607	1 187 163
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	109 756	73 008	-	209 933	15 753	15 753	15 753	15 753	15 753	(282 428)	189 032	199 946	209 933
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		-	200 008	412 995	73 747	106	646 925	104 894	104 894	104 894	104 894	104 894	(599 521)	1 258 730	1 330 553	1 397 096
Cash Payments by Type																
Employee related costs		(13 970)	16 996	20 464	21 809	33 499	20 887	25 740	25 740	25 740	25 740	25 740	80 494	308 881	322 810	337 982
Remuneration of councillors		-	-	-	-	-	-	1 213	1 213	1 213	1 213	1 213	8 494	14 561	15 274	15 992
Finance charges		8 813	-	-	-	-	-	1 450	1 450	1 450	1 450	1 450	1 339	17 404	15 921	14 140
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory		-	-	-	-	-	-	29 425	29 425	29 425	29 425	29 425	205 976	353 102	346 775	362 227
Contracted services		-	-	-	-	-	-	23 600	23 600	23 600	23 600	23 600	165 199	283 199	279 880	290 377
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		110 327	74 148	94 590	136 249	96 336	104 232	18 563	18 563	18 563	18 563	18 563	(485 942)	222 755	146 051	114 842
Cash Payments by Type		105 171	91 144	115 054	158 058	129 835	125 120	99 992	99 992	99 992	99 992	99 992	(24 439)	1 199 902	1 126 710	1 135 561
Other Cash Flows/Payments by Type																
Capital assets		25 490	18 065	11	30 076	16 539	27 032	14 984	14 984	14 984	14 984	14 984	(12 324)	179 809	78 002	59 638
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		130 661	109 209	115 065	188 134	146 374	152 151	114 976	114 976	114 976	114 976	114 976	(36 764)	1 379 711	1 204 713	1 195 199
NET INCREASE/(DECREASE) IN CASH HELD		(130 661)	90 798	297 929	(114 387)	(146 268)	494 774	(10 082)	(10 082)	(10 082)	(10 082)	(10 082)	(562 757)	(120 981)	125 840	201 897
Cash/cash equivalents at the month/year beginning:		235 105	104 445	195 243	493 172	378 785	232 517	727 290	717 209	707 127	697 045	686 963	676 882	235 105	114 124	239 964
Cash/cash equivalents at the month/year end:		104 445	195 243	493 172	378 785	232 517	727 290	717 209	707 127	697 045	686 963	676 882	114 124	114 124	239 964	441 862

References

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

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

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

158 058	129 835	125 120	99 992	99 992	99 992	99 992	99 992	99 992	(24 439)	1 199 902	1 126 710	1 135 561
(114 387)	(146 268)	494 774	(10 082)	(10 082)	(10 082)	(10 082)	(10 082)	(10 082)	(562 757)	(120 981)	125 840	201 897

DC22 uMgungundlovu - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 27/02/2024

Description - Municipal Vote	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		-	57	167	785	59	2 067	-	-	-	-	-	(3 135)	-	-	-
Vote 3 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Water Management		-	168	(168)	-	-	98	-	-	-	-	-	(98)	-	-	-
Vote 6 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Planning and Development		-	-	-	151	-	140	-	-	-	-	-	(292)	-	-	-
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Road Transport		209	192	12	5	-	660	-	-	-	-	-	(1 078)	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Public Safety		25 281	17 648	-	29 135	16 481	24 067	-	-	-	-	-	(112 611)	-	-	-
Vote 12 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	25 490	18 065	11	30 076	16 539	27 032	-	-	-	-	-	(117 213)	-	-	-
Single-year expenditure appropriation																
Vote 1 - Executive & Council		-	-	-	-	-	-	3	3	3	3	3	18	30	-	-
Vote 2 - Finance & Administration		-	57	167	785	59	2 067	45	45	45	45	45	(2 819)	541	525	549
Vote 3 - Community & Social Services		-	-	-	-	-	-	357	357	357	357	357	2 496	4 279	2 200	-
Vote 4 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Water Management		-	168	(168)	-	-	98	72	72	72	72	72	406	865	2 500	1 500
Vote 6 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Planning and Development		-	-	-	151	-	140	37	37	37	37	37	(32)	445	-	-
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Road Transport		209	192	12	5	-	660	134	134	134	134	134	(142)	1 604	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Public Safety		25 281	17 648	-	29 135	16 481	24 067	14 337	14 337	14 337	14 337	14 337	(12 251)	172 045	72 778	57 589
Vote 12 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	25 490	18 065	11	30 076	16 539	27 032	14 984	14 984	14 984	14 984	14 984	(12 324)	179 809	78 002	59 638
Total Capital Expenditure	2	50 979	36 131	22	60 153	33 079	54 063	14 984	14 984	14 984	14 984	14 984	(129 537)	179 809	78 002	59 638

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

DC22 uMgungundlovu - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 27/02/2024

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
Governance and administration		–	57	167	785	59	2 067	404	404	404	404	404	(306)	4 850	2 725	549
Executive and council		–	–	–	–	–	–	3	3	3	3	3	18	30	–	–
Finance and administration		–	57	167	785	59	2 067	402	402	402	402	402	(323)	4 820	2 725	549
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		209	360	(156)	5	–	758	206	206	206	206	206	264	2 469	2 500	1 500
Community and social services		–	168	(168)	–	–	98	72	72	72	72	72	406	865	2 500	1 500
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		209	192	12	5	–	660	134	134	134	134	134	(142)	1 604	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		–	–	–	151	–	140	37	37	37	37	37	(32)	445	–	–
Planning and development		–	–	–	151	–	140	37	37	37	37	37	(32)	445	–	–
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		25 281	17 648	–	29 135	16 481	24 067	14 337	14 337	14 337	14 337	14 337	(12 251)	172 045	72 778	57 589
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		25 281	17 648	–	29 135	16 481	24 067	14 337	14 337	14 337	14 337	14 337	(12 251)	172 045	72 778	57 589
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		25 490	18 065	11	30 076	16 539	27 032	14 984	14 984	14 984	14 984	14 984	(12 324)	179 809	78 002	59 638

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

[illegible]

7. **Adjustment** = Expense on adjusted basis (**S816**) plus Total Expenditure on renewal of existing assets (**S818**) less Total Capital Expenditure on upgrading of existing assets (**S819**) and net accounts to Total capital expenditure in Budgeted Capital Expenditure (**S820**).
8. Only complete T-accounts on new assets shall be approved in the same financial year. Referral must remain adjusted budget.
9. All expenditure incurred by the Government on the purchase of land and buildings accounted for under sections 10(1)(c) and section 20(2)(a) MPMA identified after Capital Budget approval and after annual financial statements audited; funds only
10. Increases of fund approved under section 37 MPMA
11. Adjustment approved in accordance with section 37 MPMA
12. Accounts to funding authorities (Government or Non-Government)
13. Adjusts + Other Adjustments provided to be approved include revenue undercapitalization (MPMA section 20(2)(d)) additional revenue appropriation in approved programme (part 20(2)(e)) projected savings (part 20(2)(f)) error correction (part 20(2)(g))
14. $G = H + C + D + E + F + G$
15. Additional budget = $(H - A) \times K + G$

DC22 uMgungundlovu - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 27/02/2024

[illegible]

Police	-	-					-	-	-	-	-
Purfs	-	-					-	-	-	-	-
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	3 000	3 000	-	-	-	-	(3 000)	(3 000)	-	-	-
Operational Buildings	3 000	3 000	-	-	-	-	(3 000)	(3 000)	-	-	-
Municipal Offices	3 000	3 000					(3 000)	(3 000)	-	-	-
Pay/Enquiry Points	-	-					-	-	-	-	-
Building Plan Offices	-	-					-	-	-	-	-
Workshops	-	-					-	-	-	-	-
Yards	-	-					-	-	-	-	-
Stores	-	-					-	-	-	-	-
Laboratories	-	-					-	-	-	-	-
Training Centres	-	-					-	-	-	-	-
Manufacturing Plant	-	-					-	-	-	-	-
Depots	-	-					-	-	-	-	-
Capital Spares	-	-					-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-					-	-	-	-	-
Social Housing	-	-					-	-	-	-	-
Capital Spares	-	-					-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-					-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-					-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-					-	-	-	-	-
Effluent Licenses	-	-					-	-	-	-	-
Solid Waste Licenses	-	-					-	-	-	-	-
Computer Software and Applications	-	-					-	-	-	-	-
Load Settlement Software Applications	-	-					-	-	-	-	-
Unspecified	-	-					-	-	-	-	-
Computer Equipment	2 800	2 800	-	-	-	-	(2 800)	(2 800)	-	-	-
Computer Equipment	2 800	2 800					(2 800)	(2 800)	-	-	-
Furniture and Office Equipment	500	500	-	-	-	-	41	41	541	525	549
Furniture and Office Equipment	500	500					41	41	541	525	549
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		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	6 300	6 300	-	-	-	-	(1 579)	(1 579)	4 721	525	549

References

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

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DC22 uMgungundlovu - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 27/02/2024

Description		Ref	Budget Year 2023/24								Budget Year +1	Budget Year +2	
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	
R thousands			A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Repairs and maintenance expenditure by Asset Class/Sub-class													
Infrastructure			15 440	15 440	–	–	–	–	4 000	4 000	19 440	20 392	21 351
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			15 440	15 440	–	–	–	–	4 000	4 000	19 440	20 392	21 351
Dams and Weirs			–	–	–	–	–	–	–	–	–	–	–
Boreholes			–	–	–	–	–	–	–	–	–	–	–
Reservoirs			–	–	–	–	–	–	–	–	–	–	–
Pump Stations			–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works			–	–	–	–	–	–	–	–	–	–	–
Bulk Mains			–	–	–	–	–	–	–	–	–	–	–
Distribution			15 440	15 440	–	–	–	–	4 000	4 000	19 440	20 392	21 351
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			–	–	–	–	–	–	–	–	–	–	–

[illegible]

Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection								-	-	-	-	-
Zoological plants and animals								-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection								-	-	-	-	-
Zoological plants and animals								-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	15 440	15 440	-	-	-	-	4 000	4 000	19 440	20 392	21 351

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1) + G

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DC22 uMgungundlovu - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		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
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		53 060	53 060	–	–	–	–	1 138	1 138	54 198	56 854	59 526
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm Drainage 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		53 060	53 060	–	–	–	–	1 138	1 138	54 198	56 854	59 526
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		53 060	53 060	–	–	–	–	1 138	1 138	54 198	56 854	59 526
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	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	1 367	1 367	-	-	-	-	-	-	1 367	1 434	1 501
Operational Buildings	1 367	1 367	-	-	-	-	-	-	1 367	1 434	1 501
Municipal Offices	1 367	1 367	-	-	-	-	-	-	1 367	1 434	1 501
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	8	8	-	-	-	-	27	27	35	36	38
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	8	8	-	-	-	-	27	27	35	36	38
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	8	8	-	-	-	-	27	27	35	36	38
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	538	538	-	-	-	-	471	471	1 008	1 058	1 108
Computer Equipment	538	538	-	-	-	-	471	471	1 008	1 058	1 108
Furniture and Office Equipment	214	214	-	-	-	-	36	36	250	262	274
Furniture and Office Equipment	214	214	-	-	-	-	36	36	250	262	274
Machinery and Equipment	809	809	-	-	-	-	32	32	841	882	923
Machinery and Equipment	809	809	-	-	-	-	32	32	841	882	923
Transport Assets	398	398	-	-	-	-	-	-	398	418	437

Transport Assets	398	398					-	-	398	418	437
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Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	56 393	56 393	-	-	-	-	1 703	1 703	58 096	60 943	63 807

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

check balance

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DC22 uMgungundlovu - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 27/02/2024

Description	Ref	Budget Year 2023/24										Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class													
Infrastructure		67 485	71 413	—	—	—	—	194	194	71 607	48 478	64 394	
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		67 485	71 413	—	—	—	—	194	194	71 607	48 478	64 394	
Dams and Weirs		—	—	—	—	—	—	—	—	—	—	—	
Boreholes		—	—	—	—	—	—	—	—	—	—	—	
Reservoirs		—	—	—	—	—	—	—	—	—	—	—	
Pump Stations		—	—	—	—	—	—	—	—	—	—	—	
Water Treatment Works		—	—	—	—	—	—	—	—	—	—	—	
Bulk Mains		27 862	27 751	—	—	—	—	6 181	6 181	33 931	30 646	—	
Distribution		39 623	43 662	—	—	—	—	(5 987)	(5 987)	37 675	17 832	64 394	
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		—	—	—	—	—	—	—	—	—	—	—	
Crèches		—	—	—	—	—	—	—	—	—	—	—	
Clinics/Care Centres		—	—	—	—	—	—	—	—	—	—	—	
Fire/Ambulance Stations		—	—	—	—	—	—	—	—	—	—	—	
Testing Stations		—	—	—	—	—	—	—	—	—	—	—	
Museums		—	—	—	—	—	—	—	—	—	—	—	
Galleries		—	—	—	—	—	—	—	—	—	—	—	
Theatres		—	—	—	—	—	—	—	—	—	—	—	
Libraries		—	—	—	—	—	—	—	—	—	—	—	
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—	—	—	
Police		—	—	—	—	—	—	—	—	—	—	—	
Parks		—	—	—	—	—	—	—	—	—	—	—	
Public Open Space		—	—	—	—	—	—	—	—	—	—	—	
Nature Reserves		—	—	—	—	—	—	—	—	—	—	—	
Public Ablution Facilities		—	—	—	—	—	—	—	—	—	—	—	
Markets		—	—	—	—	—	—	—	—	—	—	—	
Stalls		—	—	—	—	—	—	—	—	—	—	—	
Abattoirs		—	—	—	—	—	—	—	—	—	—	—	
Airports		—	—	—	—	—	—	—	—	—	—	—	
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—	—	—	
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	

Sport and Recreation Facilities													
Indoor Facilities													
Outdoor Facilities													
Capital Spares													
Heritage assets													
Monuments													
Historic Buildings													
Works of Art													
Conservation Areas													
Other Heritage													
Investment properties													
Revenue Generating													
Improved Property													
Unimproved Property													
Non-revenue Generating													
Improved Property													
Unimproved Property													
Other assets													
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													
Land Settlement Software Applications													
Unspecified													
Computer Equipment	10	10					1 420	1 420	1 430				
Computer Equipment	10	10					1 420	1 420	1 430				
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													
Living resources													
Mature													
Policing and Protection													
Zoological plants and animals													
Immature													
Policing and Protection													
Zoological plants and animals													
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	67 495	71 423					1 614	1 614	73 037	48 478	64 394	

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

check balance	-	-	-
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[illegible]

DC22 uMgungundlovu - Supporting Table SB20 Not required - 27/02/2024

[illegible]

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. $H = B + C + D + E + F + G$
11. Adjusted Budget (H) = (A or A1) + G