



**ADJUSTMENT BUDGET FOR UBHLEBEZWE
MUNICIPALITY**

2020/21 FINANCIAL YEAR

25 February 2021

Ubuhlebezwe Municipality Adjusted Budget for 2020/2021

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MAYOR'S REPORT

{ Honourable members

We are in a midst of a fast-evolving pandemic and have been forced to adapt in ways that we have never imagined. South Africa is now one of the leading countries with COVID-19 pandemic which is even more deadly than the first variant. We continue to plead with our communities to be extra vigilant. We must continue to always wear our masks, wash our hands more often and maintain a safe social distance. We remain deeply concerned about the path of the virus.

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We are in a mist of a storm and this is no exception to our financial fiscal position. Our interest rates have dropped significantly. Government has had to re-prioritise some of its allocations towards the COVID-19 Pandemic. As such, we have all had to adjust. Our budget adjustment process took a focus that is forward looking with all the current prevailing economic trends. In the mist of all this storm, we have had to plan such that we build a bridge to recovery and still be able to continue to provide services to our people.

The **African National Congress (ANC)** celebrated its 109 year in existence on the 8th of January 2020. As the **ANC** celebrates its 109th anniversary we look forward to more centennial **celebrations**. We stand firm in our commitment to improve and better the lives of our people and communities. On the 6th of January also marked the 26th anniversary of the passing of Comrade Joe Slovo, one of the giants of our revolution who served our movement with selfless dedication. He was a fierce opponent of the apartheid regime and capitalist exploitation. He was one of the most distinguished intellectuals and revolutionaries of our movement who dedicated his entire life to the emancipation of the working class and the liberation of our entire nation. He served both the ANC and the South African Communist Party (SACP) with distinction. It is through this type of leadership that we draw straight, and we can say; **“The power is in your hands”**.

The MFMA 56 of 2003, section 28 (4) empowers the mayor to table an adjustment budget when necessary to the municipal council. The historic nature of this pandemic and the economic downturn has made it more than necessary to table such an adjustment budget that I am tabling to you today.

I thank You.

LEGISLATIVE BACKGROUND

Section 28 of the Municipal Finance Management Act, 2003 (MFMA) allows a municipality to revise its approved Annual budget through an adjustment budget.

An adjustment Budget-

1. Must adjust the revenue and expenditure estimates downwards if there is a material under- collection of revenues during the current year.
2. May appropriate additional revenue that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budget for.
3. My, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality.
4. May authorise the utilisation of projected savings in one vote towards spending under another vote,

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5. May authorise the spending of funds that were that were un spend at the end of the past financial year where the under spending could not reasonably have been fore seen at the time to include projected roll – overs where the annual budget for the current year was approved by the council
 6. May correct any errors in the annual budget.
- a) Only the mayor may table an adjustments budget in the municipal council, when an adjustments budget is so tabled it must be accompanied by-
1. An explanation of how the adjustment budget affects the annual budget.
 2. A motivation of any material changes to the annual budget
 3. Any other supporting documentation that be prescribed.

EXECUTIVE SUMMARY

The application of sound financial management principles for the compilation of the municipal's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are proved sustainably, economically, and equitable to all communities.

The adjustment budget is based on the cash flow turnaround strategy where implementation of effective financial management is crucial; appropriation funds were transferred from low-to high – priority programmes so as maintain sound financial stewardship.

Main Priorities

Our priorities are derived from the national priorities and closely streamlined to our community needs which are identified as part of the IDP process.

and directly reflect the municipality's efforts to address backlogs and basic services delivery needs of our communities.

The municipality's investment priorities in the form of capital projects collated from the relevant sectorial departments. The municipality's broader strategic and financial planning objectives provide an indication of:

- The extent infrastructural projects to be implemented.
- The CAPEX budget required for these infrastructural projects.
- The availability of finance for this capital expenditure (Capex).
- The operational expenditure (Opex) budget required for the operation and

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maintenance of the infrastructure to be provided; and

- The available revenue options in terms of grants and borrowing within the provisions of the municipal fiscal framework.

MUNICIPAL ENTITIES / EXTERNAL MECHANISMS

- The Municipality does not make use of any entities or external mechanisms for services delivery within the municipal area.

FINANCIAL AND SERVICE DELIVERY IMPLICATIONS

- The municipality has an approved five-year plan, which is the Integrated Development Plan. This plan is then aligned to the budget, which is then aligned to the Service Delivery and Budget Implementation Plan.
- The adjustments budget document has been prepared according to the Municipal Budget and Reporting Regulations as prescribed by National Treasury; B-Schedules (Vision 6.4).

EFFECT OF THE ADJUSTMENTS BUDGET ON SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN, SERVICE DELIVERY AGREEMENTS AND MEDIUM-TERM EXPENDITURE FRAMEWORK

- The adjustments on the original budget will be cascaded down to the Service Delivery and Budget Implementation Plan
- Targets from the Service Delivery Adjusted will be adjusted to accommodate the new projects and adjust revenue and expenditure targets according to the adjusted figures.
- Time frames for the performance agreements will be adjusted to be in line with the Service Delivery and Budget Implementation Plan.

RESOLUTION

ADJUSTMENT BUDGET RESOLUTIONS

Section 28(1) of the Municipal Finance management Act no 56 of 2003 (MFMA) requires that a municipality may revise an approved annual budget through an adjustment budget. The Municipal Budget and Reporting Regulations states that an adjustments budget may be tabled in municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year

The following resolutions were tabled by the Accounting Officer before the Mayor and Council for adoption and approval on the 25th February 2021.

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a. That: -

The Adjustment budget may be approved as set out in the tables:

- Table B1 – Adjustment Budget Summary
- Table B2 – Adjustment Budget Financial Performance
- Table B2B – Adjustment Budget Financial Performance
- Table B3 – Adjustment Budget Performance (Revenue and Expenditure)
- Table B3B – Adjustment Budget Financial Performance (Revenue and Expenditure)
- Table B4 – Adjustment Budget Financial Performance
- Table – B5 Adjustment Capital
- Table – B5B Adjustment Capital Expenditure
- Table B6 – Budgeted Financial Position
- Table B7 – Budgeted Cash flow
- Table B8 – Cash Reserves – Accumulated Surplus
- Table B9 – Assets Management
- Table B10 – Basic Delivery Measurement
- Supporting Documents

SB (1-20)

ADJUSTMENTS BUDGET ASSUMPTIONS

The 2020/2021 adjustments budget was prepared in accordance with guidelines and assumptions as outlined in Municipal Budget and Reporting Regulations, taking into consideration the following aspects:

- National budget assumptions, guidelines and projections.
- Alignment with national and provincial priorities.
- Headline inflation and gross domestic products forecasts; and
- Revenue assumptions regarding grants allocation in terms of revised DORA.
- Anticipated own revenue from rates and services charges, sundry charges and other revenues and affordability of ratepayers and consumers services.
- The ability of municipality to collect revenue (payment level).
- Operating expenditure cost drivers and growth thereof.
- Capital budget funding model.
- Provincial Gazette, reflection provincial allocations.
- Protecting the poor by ensuring access to basic services.

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Ubuhlebezwe Municipality Adjusted Budget for 2020/2021

ADJUSTMENTS TO BUDGET REVENUE AND EXPENDITURE

KZN434 Ubuhlebezwe - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 25/02/2021

Description	Ref	Budget Year 2020/21									Budget	Budget	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget	
R thousands	1	A	A1	B	C	D	E	F	G	H			
Revenue By Source													
Property rates	2	23 573	21 243	-	-	-	-	-	-	-	21 243	22 156	23 109
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	3 300	3 300	-	-	-	-	-	-	-	3 300	3 442	3 590
Rental of facilities and equipment		1 200	1 000	-	-	-	-	(200)	(200)	800	834	870	
Interest earned - external investments		12 000	10 000	-	-	-	-	(2 000)	(2 000)	8 000	8 344	8 703	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 000	700	-	-	-	-	-	-	700	730	761	
Licences and permits		4 069	4 069	-	-	-	-	846	846	4 915	4 014	4 187	
Agency services		29	29	-	-	-	-	-	-	29	30	31	
Transfers and subsidies		122 063	143 638	-	-	-	-	-	-	143 638	149 858	156 302	
Other revenue	2	825	825	-	-	-	-	(395)	(395)	430	448	467	
Gains		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		168 058	184 803	-	-	-	-	(1 749)	(1 749)	183 054	189 858	198 021	
Expenditure By Type													
Employee related costs		84 552	84 552	-	-	-	-	-	-	84 552	88 188	91 980	
Remuneration of councillors		11 097	11 097	-	-	-	-	-	-	11 097	11 575	12 072	
Debt impairment		2 090	2 090	-	-	-	-	-	-	2 090	2 180	2 274	
Depreciation & asset impairment		23 188	23 188	-	-	-	-	4 812	4 812	28 000	29 204	30 460	
Finance charges		-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	
Other materials		1 121	1 521	-	-	-	-	(366)	(366)	1 155	1 205	1 257	
Contracted services		21 361	23 120	-	-	-	-	(5 522)	(5 522)	17 598	17 912	18 661	
Transfers and subsidies		3 845	8 213	-	-	-	-	3 762	3 762	11 975	8 128	8 477	
Other expenditure		26 878	27 692	-	-	-	-	(1 282)	(1 282)	26 410	27 391	28 569	
Losses		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		174 133	181 473	-	-	-	-	1 405	1 405	182 879	185 783	193 751	
Surplus/(Deficit)		(6 074)	3 330	-	-	-	-	(3 154)	(3 154)	176	4 075	4 271	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		26 759	26 759	-	-	-	-	(328)	(328)	26 431	27 910	29 110	
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher		-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) before taxation		20 685	30 089	-	-	-	-	(3 482)	(3 482)	26 607	31 984	33 381	
Taxation		-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation		20 685	30 089	-	-	-	-	(3 482)	(3 482)	26 607	31 984	33 381	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		20 685	30 089	-	-	-	-	(3 482)	(3 482)	26 607	31 984	33 381	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year		20 685	30 089	-	-	-	-	(3 482)	(3 482)	26 607	31 984	33 381	

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Revenue

Description	Special Budget 2020-2021	Adjustment Budget 2020-2021
Property Rate	R 21 243 000.00	R 21 243 000.00
Services Charges	R 3 300 000.00	R 3 300 000.00
Rental	R 1 000 000.00	R 800 000.00
Interest on Investment	R 10 000 000.00	R 8 000 000.00
Fines Issued	R 700 000.00	R 400 000.00
Transfers and Subsidies - Operational	R143 638 000.00	R143 638 000.00
Transfers and Subsidies – Capital	R 26 759 000.00	R 26 431 000.00
Licence and Permit	R 2 596 000.00	R 3 154 000.00
Agency Fees	R 29 000.00	R 28 900.00
Other Revenue	R 725 000.00	R 410 000.00

- **Property Rates.**
 - Management decided not to make any movements as they were adjusted during the special adjustment budget as a relief to customers to cater for any financial loss that might rise due to the pandemic.
- **Rentals, Fines and Other revenue**
 - This has been adjusted downwards to incorporate the current pandemic restrictions, especially on rentals.
- **Interest Income**
 - Interest income generated from investments has been reduced with R 2 million based on the current market related interests drop by the South African Reserve Bank, this was merely informed also by a six months trend which reflected a low rate of 36%.
- **Transfers and Subsidies**
 - The municipality did not receive any additional funding resulting in not making any adjustments on grants and subsidies.

Ubuhlebezwe Municipality Adjusted Budget for 2020/2021

Description	Special Budget 2020-2021	Adjustment 2020-2021	Budget
Employee related cost	R 84 552 000.00	R 84 552 000.00	
Remuneration of Councillors	R 11 097 000.00	R 11 097 000.00	
Debts of Impairment	R 2 090 000.00	R 2 090 000.00	
Depreciation	R 23 188 000.00	R 28 000 000.00	
Other Materials	R 1 521 000.00	R 1 155 000.00	
Contracted Services	R 23 120 000.00	R 17 154 000.00	
Transfers and Subsidies	R 8 213 000.00	R 11 975 000.00	
Other Expenditure	R 27 692 000.00	R 26 410 000.00	

Expenditure

- **Employee Related Cost,**
 - Expenditure trends for the past six months indicated that employee costs are sitting on norm, therefore there will be no adjustment.

- **The Remuneration for Councillors**
 - Expenditure trends for the past six months indicated that employee costs are sitting on norm, therefore there will be no adjustment.

- **Other Expenditure**
 - Other expenditure has been adjusted downwards, this was due the postponement of programmes and a reduction of allocation other programmes which will then be shifted to the 2021/2022 budget year.

- **Contracted Services**
 - Contracted Services has been adjusted downwards, this was due the postponement of programmes and a reduction of allocation other programmes which will then be shifted to the 2021/2022 budget year.

- **Transfers and subsidies**
 - There is an upward adjustment on transfers and subsidies which is being informed by an injection on internally funded electrification projects that is Bethal, Mandilini and Blackstore.

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CAPITAL EXPENDITURE

KZN434 Ubuhlebezwe - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 25/02/2021

Description	Ref	Budget Year 2020/21									Budget	Budget
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands												
A	5	6	7	8	9	10	11	12	2021/22	2022/23		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-	-	
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	
Vote 5 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-	
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	-	-	
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	
Vote 11 - Energy Sources		-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-	-	
Vote 14 - Other		-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	
Single-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		850	1 350	-	-	-	-	-	-	1 350	1 408	1 469
Vote 2 - Finance and Admin		4 854	7 018	-	-	-	(665)	(665)	6 353	6 307	6 571	
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	
Vote 4 - Community and Social Services		5 606	8 074	-	-	-	572	572	8 646	9 017	9 405	
Vote 5 - Sport & Recreation		3 622	3 622	-	-	-	453	453	4 075	4 125	4 302	
Vote 6 - Public Safety		1 820	2 220	-	-	-	301	301	2 521	2 629	2 742	
Vote 7 - Housing		10 540	10 540	-	-	-	(3 000)	(3 000)	7 540	7 864	8 202	
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	
Vote 9 - Planning & Development		1 960	4 514	-	-	-	(1 516)	(1 516)	2 998	3 127	3 262	
Vote 10 - Road Transport		22 795	26 614	-	-	-	754	754	27 368	27 288	28 462	
Vote 11 - Energy Sources		5 005	5 005	-	-	-	(1 112)	(1 112)	3 892	4 177	4 356	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	
Vote 13 - Waste Management		2 117	2 726	-	-	-	881	881	3 607	3 762	3 924	
Vote 14 - Other		-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		59 169	71 682	-	-	-	(3 332)	(3 332)	68 350	69 705	72 696	
Total Capital Expenditure - Vote		59 169	71 682	-	-	-	(3 332)	(3 332)	68 350	69 705	72 696	
Capital Expenditure - Functional												
Governance and administration		5 704	8 368	-	-	-	(665)	(665)	7 703	7 715	8 040	
Executive and council		850	1 350	-	-	-	-	-	1 350	1 408	1 469	
Finance and administration		4 854	7 018	-	-	-	(665)	(665)	6 353	6 307	6 571	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and public safety		21 588	24 456	-	-	-	(1 675)	(1 675)	22 781	23 636	24 652	
Community and social services		5 606	8 074	-	-	-	572	572	8 646	9 017	9 405	
Sport and recreation		3 272	3 272	-	-	-	332	332	3 605	3 760	3 921	
Public safety		2 170	2 570	-	-	-	421	421	2 991	2 994	3 123	
Housing		10 540	10 540	-	-	-	(3 000)	(3 000)	7 540	7 864	8 202	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		24 755	31 128	-	-	-	(762)	(762)	30 367	30 415	31 723	
Planning and development		1 960	4 514	-	-	-	(1 516)	(1 516)	2 998	3 127	3 262	
Road transport		22 795	26 614	-	-	-	754	754	27 368	27 288	28 462	
Environmental protection		-	-	-	-	-	-	-	-	-	-	
Trading services		7 122	7 730	-	-	-	(231)	(231)	7 500	7 939	8 281	
Energy sources		5 005	5 005	-	-	-	(1 112)	(1 112)	3 892	4 177	4 356	
Water management		-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	
Waste management		2 117	2 726	-	-	-	881	881	3 607	3 762	3 924	
Other		-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional	3	59 169	71 682	-	-	-	(3 332)	(3 332)	68 350	69 705	72 696	
Funded by:												
National Government		26 759	26 759	-	-	-	(328)	(328)	26 431	27 910	29 110	
Provincial Government		-	399	-	-	-	-	-	399	416	434	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Companies, Higher Education)		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	4	26 759	27 158	-	-	-	(328)	(328)	26 830	28 326	29 544	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		32 410	44 525	-	-	-	(3 004)	(3 004)	41 521	41 379	43 152	
Total Capital Funding		59 169	71 682	-	-	-	(3 332)	(3 332)	68 350	69 705	72 696	

Ubuhlebezwe Municipality Adjusted Budget for 2020/2021

Capital Expenditure by Functions

Finance & Admin

Finance and admin vote have been adjusted downwards by R 815 000. Most noticeable reason is the postponement of acquiring furniture and equipment for the new building which was shifted to the next financial year.

Executive & Council,

No adjustments were made on Executive and Council Vote

Community and Social Services

Social Development vote has been adjusted upwards by R 572 000; material adjustment included the new generator for social development building.

Sport and Recreation

This has been adjusted upwards by R 1 000 433.32 specifically for the completion of sports fields.

Planning and development

Planning and Development vote has been adjusted downwards by R 1 516 000; this was as a result of reducing golf course electrification allocation and other allocations after carefully analysis of expenditure trends for the past six months.

Municipal Building

This has been adjusted downwards by R 3 000 000 after assessing the progress and consultation with planning and development department.

Ubuhlebezwe Municipality Adjusted Budget for 2020/2021

Income and Expenditure Summary

Description	Special Adjustment Budget 2020-2021	Adjustment Budget 2020-2021
Operating Revenue Including Capital	R 209 989 000	R 209 485 000
Total Operating Expenditure	R 172 770 000	R 182 879 000
Surplus / (Deficit) before capital Expenditure	R 10 461 000	R 176 000
Total Capital Expenditure	R 71 682 000	R 68 350 000

Ubuhlebezwe Municipality Adjusted Budget for 2020/2021

ADJUSTMENTS TO ALLOCATIONS AND GRANTS

KZN434 Ubuhlebezwe - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 25/02/2021

Description	Ref	Budget Year 2020/21						Budget	Budget	
		Original	Prior	Multi-year	Nat. or	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	capital	Prov. Govt	Adjus.	Adjus.	Budget	Budget	
R thousands		7	8	9	10	11	12			
		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		135 811	151 407	-	-	-	-	151 407	-	-
Local Government Equitable Share										
Local Government Equitable Share	3	117 008	138 604					138 604		
Finance Management		1 900	1 900					1 900		
Integrated National Electrification Programme		15 000	9 000					9 000		
EPWP Incentive		1 903	1 903					1 903		
Other transfers and grants [insert description]										
Provincial Government:		87 456	87 809	-	-	-	-	87 809	-	-
Housing		86 204	86 204					86 204		
Community Library Grant		226	226					226		
Provincialisation Library Grants	4	905	905					905		
Municipal Disaster Grant (covid 19)			374					374		
Title Deeds Restoration Programme	5	121	100					100		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	6	223 267	239 216	-	-	-	-	239 216	-	-
Capital Transfers and Grants										
National Government:		26 759	26 759	-	-	(328)	(328)	26 431	-	-
Municipal Infrastructure Grant (MIG)		26 759	26 759			(328)	(328)	26 431		
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	6	26 759	26 759	-	-	(328)	(328)	26 431	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		250 026	265 975	-	-	(328)	(328)	265 647	-	-

Ubuhlebezwe Municipality Adjusted Budget for 2020/2021

Grant	Special adjustment Budget 2020-2021	Adjustments 2020-2021	Adjusted Budget 2020-2021
Equitable Share	R 138 604 000.00	Nil	R 138 604 000.00
FMG	R 1,900 000.00	Nil	R 1,900 000.00
EPWP	R 1 903 000.00	Nil	R 1,903 000.00
PROVINCIALISATION LIBRARY GRANTS CYB	R 226 000.00	Nil	R 226 000.00
COMMUNITY LIBRARY SERVICES GRANT	R 905 000	Nil	R 905 000
MIG	R 26 759 000	(328 000)	R 26,759 000
Electrification from DOE	R 9 000 000	Nil	R 9 000 000
Title Deed Restoration	R 100 000	Nil	R 100 000
Business Plan Information System	R 500 000	Nil	R 500 000
Covid-19 Disaster Management	R 374 477	Nil	R 374 477

ADJUSTMENTS TO SERVICE DELIVERY AND BUDGET IMPLIMENTATION PLAN

There were no major adjustments to the Service Delivery and Budget Implementation Plan. But the adjustment which has been done in service delivery and budget implementation plan are based on the explanations that have been mentioned above.

Municipal adjustments budgets & supporting tables

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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Data submission enquiries:
Elsabé Rossouw
National Treasury
Tel: (012) 315-5534
Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Date of Adjustments Budget

MTREF: Budget Year:

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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Organisational Structure Votes

Complete Votes & Sub-Votes

- Vote 1 - Executive & Council
- Vote 2 - Finance and Admin
- Vote 3 - Internal Audit
- Vote 4 - Community and Social Services
- Vote 5 - Sport & Recreation
- Vote 6 - Public Safety
- Vote 7 - Housing
- Vote 8 - Health
- Vote 9 - Planning & Development
- Vote 10 - Road Transport
- Vote 11 - Energy Sources
- Vote 12 - [NAME OF VOTE 12]
- Vote 13 - Waste Management
- Vote 14 - Other
- Vote 15 - [NAME OF VOTE 15]

- Vote 1 Executive & Council**
 - 1.1 Mayor and Council
 - 1.2 Municipal Manager, Town Secretary and Chief Executive
 - 1.3 [Name of sub-vote]
 - 1.4 [Name of sub-vote]
 - 1.5 [Name of sub-vote]
 - 1.6 [Name of sub-vote]
 - 1.7 [Name of sub-vote]
 - 1.8 [Name of sub-vote]
 - 1.9 [Name of sub-vote]
 - 1.10 [Name of sub-vote]
- Vote 2 Finance and Admin**
 - 2.1 Information Technology
 - 2.2 Finance
 - 2.3 Fleet Management
 - 2.4 Human Resources
 - 2.5 [Name of sub-vote]
 - 2.6 [Name of sub-vote]
 - 2.7 Asset Management
 - 2.8 Legal Services
 - 2.9 Administrative and Corporate Support
 - 2.10 Property Services
- Vote 3 Internal Audit**
 - 3.1 Cultural Matters
 - 3.2 Population Development
 - 3.3 [Name of sub-vote]
 - 3.4 Education
 - 3.5 [Name of sub-vote]
 - 3.6 [Name of sub-vote]
 - 3.7 [Name of sub-vote]
 - 3.8 Community Parks (including Nurseries)
 - 3.9 [Name of sub-vote]
 - 3.10 [Name of sub-vote]
- Vote 4 Community and Social Services**
 - 4.1 [Name of sub-vote]
 - 4.2 Cemeteries, Funeral Parlours and Crematoriums
 - 4.3 Community Halls and Facilities
 - 4.4 Aged Care
 - 4.5 Disaster Management
 - 4.6 Libraries and Archives
 - 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 Sport & Recreation**
 - 5.1 Sports Grounds and Stadiums
 - 5.2 Fire Fighting and Protection
 - 5.3 [Name of sub-vote]
 - 5.4 [Name of sub-vote]
 - 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]



KZN434 Ubuhlebezwe - Contact Information

A. GENERAL INFORMATION

Municipality	KZN434 Ubuhlebezwe
Grade	
Province	KZN KWAZULU-NATAL
Web Address	
e-mail Address	

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	132
City / Town	Ixopo
Postal Code	3276
Street address	
Building	Ubuhlebezwe Municipality Building
Street No. & Name	29 Margaret Street
City / Town	Ixopo
Postal Code	
General Contacts	
Telephone number	398 347 700
Fax number	398 341 168

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
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	
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
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	
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
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	

KZN434 Ubuhebezwe - Table B1 Adjustments Budget Summary - 25/02/2021

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
R thousands											
Financial Performance											
Property rates	23 573	21 243	-	-	-	-	-	-	21 243	22 156	23 109
Service charges	3 300	3 300	-	-	-	-	-	-	3 300	3 442	3 590
Investment revenue	12 000	10 000	-	-	-	-	(2 000)	(2 000)	8 000	8 344	8 703
Transfers recognised - operational	122 063	143 638	-	-	-	-	-	-	143 638	149 858	156 302
Other own revenue	7 122	6 622	-	-	-	-	251	251	6 874	6 057	6 318
Total Revenue (excluding capital transfers and contributions)	168 058	184 803	-	-	-	-	(1 749)	(1 749)	183 054	189 858	198 021
Employee costs	84 552	84 552	-	-	-	-	-	-	84 552	88 188	91 980
Remuneration of councillors	11 097	11 097	-	-	-	-	-	-	11 097	11 575	12 072
Depreciation & asset impairment	23 188	23 188	-	-	-	-	4 812	4 812	28 000	29 204	30 460
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	1 121	1 521	-	-	-	-	(366)	(366)	1 155	1 205	1 257
Transfers and grants	3 845	8 213	-	-	-	-	3 762	3 762	11 975	8 128	8 477
Other expenditure	50 329	52 902	-	-	-	-	(6 803)	(6 803)	46 099	47 483	49 504
Total Expenditure	174 133	181 473	-	-	-	-	1 405	1 405	182 879	185 783	193 751
Surplus/(Deficit)	(6 074)	3 330	-	-	-	-	(3 154)	(3 154)	176	4 075	4 271
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	26 759	26 759	-	-	-	-	(328)	(328)	26 431	27 910	29 110
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	20 685	30 089	-	-	-	-	(3 482)	(3 482)	26 607	31 984	33 381
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	20 685	30 089	-	-	-	-	(3 482)	(3 482)	26 607	31 984	33 381
Capital expenditure & funds sources											
Capital expenditure	59 169	71 682	-	-	-	-	(3 332)	(3 332)	68 350	69 705	72 696
Transfers recognised - capital	26 759	27 158	-	-	-	-	(328)	(328)	26 830	28 326	29 544
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 410	44 525	-	-	-	-	(3 004)	(3 004)	41 521	41 379	43 152
Total sources of capital funds	59 169	71 682	-	-	-	-	(3 332)	(3 332)	68 350	69 705	72 696
Financial position											
Total current assets	221 586	221 586	-	-	-	-	36 612	36 612	258 198	307 193	325 156
Total non current assets	59 169	71 682	-	-	-	-	293 452	293 452	365 134	376 991	391 979
Total current liabilities	-	-	-	-	-	-	381 307	381 307	381 307	(44 945)	(46 341)
Total non current liabilities	-	-	-	-	-	-	(7 142)	(7 142)	(7 142)	-	-
Community wealth/Equity	832 050	578 275	-	-	-	-	(814 474)	(814 474)	(236 199)	694 028	695 424
Cash flows											
Net cash from (used) operating	461 895	475 140	-	-	-	-	(192 546)	(192 546)	282 594	335 071	350 016
Net cash from (used) investing	28 011	27 990	-	-	-	-	(328)	(328)	27 662	(29 194)	(30 449)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	677 081	690 304	-	-	-	-	(231 208)	(231 208)	459 096	501 100	523 184
Cash backing/surplus reconciliation											
Cash and investments available	198 227	198 227	-	-	-	-	(33 387)	(33 387)	164 840	211 911	221 023
Application of cash and investments	(144 659)	(156 049)	-	-	-	-	75 522	75 522	(80 526)	(615 457)	(673 661)
Balance - surplus (shortfall)	342 886	354 276	-	-	-	-	(108 910)	(108 910)	245 366	827 368	894 684
Asset Management											
Asset register summary (WDV)	57 810	70 324	-	-	-	-	293 033	293 033	363 357	375 137	390 046
Depreciation & asset impairment	23 188	23 188	-	-	-	-	4 812	4 812	28 000	29 204	30 460

KZN434 Ubuhebezwe - Table B2 Adjustments Budget Financial Performance (functional classification) - 25/02/2021

Standard Description	Ref	Budget Year 2020/21									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	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2021/22	+2 2022/23
R thousands	1, 4											
Revenue - Functional												
Governance and administration		155 170	172 436	-	-	-	-	(2 402)	(2 402)	170 034	177 389	185 017
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		155 170	172 436	-	-	-	-	(2 402)	(2 402)	170 034	177 389	185 017
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		9 235	8 735	-	-	-	-	723	723	9 458	8 753	9 129
Community and social services		4 272	4 072	-	-	-	-	(173)	(173)	3 899	4 067	4 242
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		4 963	4 663	-	-	-	-	896	896	5 559	4 686	4 887
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		27 112	27 091	-	-	-	-	(398)	(398)	26 693	28 183	29 395
Planning and development		267	266	-	-	-	-	(50)	(50)	216	225	235
Road transport		26 826	26 826	-	-	-	-	(348)	(348)	26 478	27 958	29 161
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		3 300	3 300	-	-	-	-	-	-	3 300	3 442	3 590
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		3 300	3 300	-	-	-	-	-	-	3 300	3 442	3 590
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	194 817	211 562	-	-	-	-	(2 077)	(2 077)	209 485	217 767	227 131
Expenditure - Functional												
Governance and administration		100 483	102 756	-	-	-	-	583	583	103 339	107 585	112 191
Executive and council		26 509	26 509	-	-	-	-	(1 609)	(1 609)	24 900	25 971	27 087
Finance and administration		73 895	76 167	-	-	-	-	2 251	2 251	78 419	81 594	85 082
Internal audit		80	80	-	-	-	-	(60)	(60)	20	21	22
Community and public safety		30 022	31 322	-	-	-	-	(883)	(883)	30 438	31 346	32 694
Community and social services		9 034	10 334	-	-	-	-	(266)	(266)	10 067	10 099	10 534
Sport and recreation		698	698	-	-	-	-	(524)	(524)	174	182	189
Public safety		18 031	18 031	-	-	-	-	(94)	(94)	17 937	18 708	19 513
Housing		2 260	2 260	-	-	-	-	-	-	2 260	2 357	2 458
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		30 291	31 236	-	-	-	-	(1 258)	(1 258)	29 978	31 267	32 612
Planning and development		14 916	15 891	-	-	-	-	(1 028)	(1 028)	14 863	15 503	16 169
Road transport		15 375	15 345	-	-	-	-	(230)	(230)	15 115	15 764	16 442
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		12 967	15 790	-	-	-	-	3 313	3 313	19 104	15 563	16 232
Energy sources		-	2 523	-	-	-	-	3 888	3 888	6 412	2 326	2 426
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		12 967	13 267	-	-	-	-	(575)	(575)	12 692	13 238	13 807
Other		370	370	-	-	-	-	(350)	(350)	20	21	22
Total Expenditure - Functional	3	174 133	181 473	-	-	-	-	1 405	1 405	182 879	185 783	193 751
Surplus/ (Deficit) for the year		20 685	30 089	-	-	-	-	(3 482)	(3 482)	26 607	31 984	33 381

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

KZN434 Ubuhebezwe - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 25/02/2021

Standard Classification Description	Ref	Budget Year 2020/21							
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G
R thousand	1								
Revenue - Functional									
Municipal governance and administration		155 170	172 436	-	-	-	-	(2 402)	(2 402)
Executive and council		-	-	-	-	-	-	-	-
<i>Mayor and Council</i>		-	-	-	-	-	-	-	-
<i>Municipal Manager, Town Secretary and Chief Executive</i>		-	-	-	-	-	-	-	-
Finance and administration		155 170	172 436	-	-	-	-	(2 402)	(2 402)
<i>Administrative and Corporate Support</i>		500	500	-	-	-	-	(300)	(300)
<i>Asset Management</i>		-	-	-	-	-	-	-	-
<i>Finance</i>		154 670	171 936	-	-	-	-	(2 102)	(2 102)
<i>Fleet Management</i>		-	-	-	-	-	-	-	-
<i>Human Resources</i>		-	-	-	-	-	-	-	-
<i>Information Technology</i>		-	-	-	-	-	-	-	-
<i>Legal Services</i>		-	-	-	-	-	-	-	-
<i>Marketing, Customer Relations, Publicity and Media Co-</i>		-	-	-	-	-	-	-	-
<i>Property Services</i>		-	-	-	-	-	-	-	-
<i>Risk Management</i>		-	-	-	-	-	-	-	-
<i>Security Services</i>		-	-	-	-	-	-	-	-
<i>Supply Chain Management</i>		-	-	-	-	-	-	-	-
<i>Valuation Service</i>		-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-
<i>Governance Function</i>		-	-	-	-	-	-	-	-
Community and public safety		9 235	8 735	-	-	-	-	723	723
Community and social services		4 272	4 072	-	-	-	-	(173)	(173)
<i>Aged Care</i>		-	-	-	-	-	-	-	-
<i>Agricultural</i>		-	-	-	-	-	-	-	-
<i>Animal Care and Diseases</i>		-	-	-	-	-	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		-	-	-	-	-	-	-	-
<i>Child Care Facilities</i>		-	-	-	-	-	-	-	-
<i>Community Halls and Facilities</i>		1 230	1 030	-	-	-	-	(170)	(170)
<i>Consumer Protection</i>		-	-	-	-	-	-	-	-
<i>Cultural Matters</i>		-	-	-	-	-	-	-	-
<i>Disaster Management</i>		-	-	-	-	-	-	-	-
<i>Education</i>		-	-	-	-	-	-	-	-
<i>Indigenous and Customary Law</i>		-	-	-	-	-	-	-	-
<i>Industrial Promotion</i>		-	-	-	-	-	-	-	-
<i>Language Policy</i>		-	-	-	-	-	-	-	-
<i>Libraries and Archives</i>		1 139	1 139	-	-	-	-	(3)	(3)
<i>Literacy Programmes</i>		-	-	-	-	-	-	-	-
<i>Media Services</i>		-	-	-	-	-	-	-	-
<i>Museums and Art Galleries</i>		-	-	-	-	-	-	-	-
<i>Population Development</i>		1 903	1 903	-	-	-	-	-	-
<i>Provincial Cultural Matters</i>		-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-
<i>Zoo's</i>		-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-
<i>Beaches and Jetties</i>		-	-	-	-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>		-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>		-	-	-	-	-	-	-	-
<i>Recreational Facilities</i>		-	-	-	-	-	-	-	-
<i>Sports Grounds and Stadiums</i>		-	-	-	-	-	-	-	-
Public safety		4 963	4 663	-	-	-	-	896	896

	Budget Year +1 2021/22	Budget Year +2 2022/23
Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
170 034	177 389	185 017
-	-	-
-	-	-
-	-	-
170 034	177 389	185 017
200	209	218
-	-	-
169 834	177 181	184 799
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
9 458	8 753	9 129
3 899	4 067	4 242
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
860	897	936
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
1 136	1 185	1 236
-	-	-
-	-	-
-	-	-
1 903	1 985	2 070
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
5 559	4 686	4 887

Budget Year +2 2022/23
Adjusted Budget
-
185 017
2 070
2 172
61
4 826
-
-
235
29 161
-
-
3 590
-
-
227 131
27 087
85 082
4 840
5 755
9 858
9 805
2 458
-
16 169
16 442
2 426
-
13 807
22
-
193 751
33 381

t reasonably

correction

-

-

KZN434 Ubuhlebezwe - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 25/02/2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3 A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H	12 I	13 J
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	23 573	21 243	-	-	-	-	-	-	21 243	22 156	23 109
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	3 300	3 300	-	-	-	-	-	-	3 300	3 442	3 590
Rental of facilities and equipment		1 200	1 000	-	-	-	-	(200)	(200)	800	834	870
Interest earned - external investments		12 000	10 000	-	-	-	-	(2 000)	(2 000)	8 000	8 344	8 703
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 000	700	-	-	-	-	-	-	700	730	761
Licences and permits		4 069	4 069	-	-	-	-	846	846	4 915	4 014	4 187
Agency services		29	29	-	-	-	-	-	-	29	30	31
Transfers and subsidies		122 063	143 638	-	-	-	-	-	-	143 638	149 858	156 302
Other revenue	2	825	825	-	-	-	-	(395)	(395)	430	448	467
Gains		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		168 058	184 803	-	-	-	-	(1 749)	(1 749)	183 054	189 858	198 021
Expenditure By Type												
Employee related costs		84 552	84 552	-	-	-	-	-	-	84 552	88 188	91 980
Remuneration of councillors		11 097	11 097	-	-	-	-	-	-	11 097	11 575	12 072
Debt impairment		2 090	2 090	-	-	-	-	-	-	2 090	2 180	2 274
Depreciation & asset impairment		23 188	23 188	-	-	-	-	4 812	4 812	28 000	29 204	30 460
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		1 121	1 521	-	-	-	-	(366)	(366)	1 155	1 205	1 257
Contracted services		21 361	23 120	-	-	-	-	(5 522)	(5 522)	17 599	17 912	18 661
Transfers and subsidies		3 845	8 213	-	-	-	-	3 762	3 762	11 975	8 128	8 477
Other expenditure		26 878	27 692	-	-	-	-	(1 282)	(1 282)	26 410	27 391	28 569
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		174 133	181 473	-	-	-	-	1 405	1 405	182 879	185 783	193 751
Surplus/(Deficit)		(6 074)	3 330	-	-	-	-	(3 154)	(3 154)	176	4 075	4 271
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		26 759	26 759	-	-	-	-	(328)	(328)	26 431	27 910	29 110
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		20 685	30 089	-	-	-	-	(3 482)	(3 482)	26 607	31 984	33 381
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		20 685	30 089	-	-	-	-	(3 482)	(3 482)	26 607	31 984	33 381
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		20 685	30 089	-	-	-	-	(3 482)	(3 482)	26 607	31 984	33 381
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		20 685	30 089	-	-	-	-	(3 482)	(3 482)	26 607	31 984	33 381

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SB1
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29

KZN434 Ubuhebezwe - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 25/02/2021

Description	Ref	Budget Year 2020/21									Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2021/22
R thousands											
Capital expenditure - Vote											
Multi-year expenditure to be adjusted											
Vote 1 - Executive & Council	2	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total											
Single-year expenditure to be adjusted											
Vote 1 - Executive & Council	2	850	1 350	-	-	-	-	-	-	1 350	1 408
Vote 2 - Finance and Admin		4 854	7 018	-	-	-	-	(665)	(665)	6 353	6 307
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		5 606	8 074	-	-	-	-	572	572	8 646	9 017
Vote 5 - Sport & Recreation		3 622	3 622	-	-	-	-	453	453	4 075	4 125
Vote 6 - Public Safety		1 820	2 220	-	-	-	-	301	301	2 521	2 629
Vote 7 - Housing		10 540	10 540	-	-	-	-	(3 000)	(3 000)	7 540	7 864
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		1 960	4 514	-	-	-	-	(1 516)	(1 516)	2 998	3 127
Vote 10 - Road Transport		22 795	26 614	-	-	-	-	754	754	27 368	27 288
Vote 11 - Energy Sources		5 005	5 005	-	-	-	-	(1 112)	(1 112)	3 892	4 177
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		2 117	2 726	-	-	-	-	881	881	3 607	3 762
Vote 14 - Other		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total											
Total Capital Expenditure - Vote											
		59 169	71 682	-	-	-	-	(3 332)	(3 332)	68 350	69 705
Capital Expenditure - Functional											
Governance and administration											
Executive and council		850	1 350	-	-	-	-	-	-	1 350	1 408
Finance and administration		4 854	7 018	-	-	-	-	(665)	(665)	6 353	6 307
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety											
Community and social services		5 606	8 074	-	-	-	-	572	572	8 646	9 017
Sport and recreation		3 272	3 272	-	-	-	-	332	332	3 605	3 760
Public safety		2 170	2 570	-	-	-	-	421	421	2 991	2 994
Housing		10 540	10 540	-	-	-	-	(3 000)	(3 000)	7 540	7 864
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services											
Planning and development		1 960	4 514	-	-	-	-	(1 516)	(1 516)	2 998	3 127

KZN434 Ubuhebezwe - Table B6 Adjustments Budget Financial Position - 25/02/2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	
R thousands											
ASSETS											
Current assets											
Cash		(947)	1 053					6 947	6 947	8 000	8 344
Call investment deposits	1	199 174	197 174	-	-	-	-	(40 335)	(40 335)	156 840	203 567
Consumer debtors	1	13 642	13 642	-	-	-	-	43 168	43 168	56 811	57 163
Other debtors		9 716	9 716					18 125	18 125	27 842	29 039
Current portion of long-term receivables		-	-					-	-	-	-
Inventory		-	-					8 705	8 705	8 705	9 080
Total current assets		221 586	221 586	-	-	-	-	36 612	36 612	258 198	307 193
Non current assets											
Long-term receivables		-	-					-	-	-	-
Investments		-	-					-	-	-	-
Investment property		-	-					23 473	23 473	23 473	23 473
Investment in Associate		-	-					-	-	-	-
Property, plant and equipment	1	56 025	68 039	-	-	-	-	264 289	264 289	332 328	343 991
Biological		-	-					-	-	-	-
Intangible		3 143	3 643					881	881	4 524	4 719
Other non-current assets		-	-					4 809	4 809	4 809	4 809
Total non current assets		59 169	71 682	-	-	-	-	293 452	293 452	365 134	376 991
TOTAL ASSETS		280 755	293 268	-	-	-	-	330 063	330 063	623 331	684 184
LIABILITIES											
Current liabilities											
Bank overdraft		-	-					-	-	-	-
Borrowing		-	-					-	-	-	-
Consumer deposits		-	-					-	-	-	-
Trade and other payables		-	-					381 307	381 307	381 307	(44 945)
Provisions		-	-					-	-	-	-
Total current liabilities		-	-	-	-	-	-	381 307	381 307	381 307	(44 945)
Non current liabilities											
Borrowing	1	-	-					-	-	-	-
Provisions	1	-	-					(7 142)	(7 142)	(7 142)	-
Total non current liabilities		-	-	-	-	-	-	(7 142)	(7 142)	(7 142)	-
TOTAL LIABILITIES		-	-	-	-	-	-	374 165	374 165	374 165	(44 945)
NET ASSETS	2	280 755	293 268	-	-	-	-	(44 102)	(44 102)	249 166	729 129
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		832 050	578 275					(814 847)	(814 847)	(236 573)	693 654
Reserves		-	-					374	374	374	374
TOTAL COMMUNITY WEALTH/EQUITY		832 050	578 275	-	-	-	-	(814 474)	(814 474)	(236 199)	694 028

References

1. Detail to be provided in Table SA3

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

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

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

5. Increases of funds approved under MFMA section 31

Budget Year +2 2022/23
Adjusted Budget
8 703
212 320
57 531
37 131
-
9 470
325 156
-
-
23 473
-
358 776
-
4 922
4 809
391 979
717 135
-
-
-
(46 341)
-
(46 341)
-
-
-
(46 341)
763 476
695 050
374
695 424

isonably have

KZN434 Ubuhebezwe - Table B7 Adjustments Budget Cash Flows - 25/02/2021

Description	Ref	Budget Year 2020/21									Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		12 306	9 976					(1 153)	(1 153)	8 822	9 201
Service charges		1 337	1 337					(102)	(102)	1 234	1 288
Other revenue		196 891	196 891					(42 747)	(42 747)	154 144	200 755
Transfers and Subsidies - Operational	1	224 603	240 178					(1 337)	(1 337)	238 842	249 112
Transfers and Subsidies - Capital	1	26 759	26 759					(328)	(328)	26 431	27 910
Interest		-	-					8 000	8 000	8 000	8 344
Dividends		-	-					-	-	-	-
Payments											
Suppliers and employees		-	-					(142 904)	(142 904)	(142 904)	(149 049)
Finance charges		-	-					-	-	-	-
Transfers and Grants	1	-	-					(11 975)	(11 975)	(11 975)	(12 490)
NET CASH FROM/(USED) OPERATING ACTIVITIES		461 895	475 140	-	-	-	-	(192 546)	(192 546)	282 594	335 071
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		28 011	27 990					(328)	(328)	27 662	(29 194)
NET CASH FROM/(USED) INVESTING ACTIVITIES		28 011	27 990	-	-	-	-	(328)	(328)	27 662	(29 194)
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		489 906	503 130	-	-	-	-	(192 874)	(192 874)	310 256	305 877
Cash/cash equivalents at the year begin:	2	187 174	187 174					(38 335)	(38 335)	148 840	195 223
Cash/cash equivalents at the year end:	2	677 081	690 304					(231 208)	(231 208)	459 096	501 100

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 be 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 corr 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

Budget Year +2 2022/23
Adjusted Budget
9 597
1 343
209 387
259 824
29 110
8 703
-
(155 458)
-
(12 490)
350 016
-
-
-
(30 449)
(30 449)
-
-
-
-
-
319 567
203 618
523 184

asonably have

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KZN434 Ubuhebezwe - Table B8 Cash backed reserves/accumulated surplus reconciliation - 25/02/2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	
R thousands											
Cash and investments available											
Cash/cash equivalents at the year end	1	677 081	690 304	-	-	-	-	(231 208)	(231 208)	459 096	501 100
Other current investments > 90 days		(478 853)	(492 077)	-	-	-	-	197 821	197 821	(294 256)	(289 189)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		198 227	198 227	-	-	-	-	(33 387)	(33 387)	164 840	211 911
Applications of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	205 159	205 159	205 159	(203 688)
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(144 659)	(156 049)	-	-	-	-	(130 010)	(130 010)	(286 059)	(412 143)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	374	374	374	374
Total Application of cash and investments:		(144 659)	(156 049)	-	-	-	-	75 522	75 522	(80 526)	(615 457)
Surplus(shortfall)		342 886	354 276	-	-	-	-	(108 910)	(108 910)	245 366	827 368

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not re)
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 corr
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

Other working capital requirements

Debtors	144 659	156 049			442 440	575 248
Creditors due	-	-			156 381	163 105
Total	144 659	156 049			286 059	412 143

Debtors collection assumptions:

Balance outstanding - debtors	23 358	23 358			84 652	86 202
Estimate of debtors collection rate	619%	668%			523%	667%

Long term investments committed

(Insert description; eg sinking fund)

Reserves to be backed by cash/investments

Housing Development Fund						
Capital replacement						
Self-insurance						
Other reserves					374	374

Budget Year +2 2022/23
Adjusted Budget
523 184 (302 161) -
221 023
(212 447)
(461 588)
-
374
(673 661)
894 684

asonably have be

ection (section 2)

631 706
170 119
<u>461 588</u>

94 663
667%

-
<u>-</u>

374

KZN434 Ubulhebezwe - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 25/02/2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22
		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	7	8	9	10	11	12	13	
		A	A1	B	C	D	E	F	G	H	
REVENUE ITEMS											
Property rates											
Total Property Rates		32 294	32 294					-	-	32 294	33 683
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		8 721	11 051					-	-	11 051	11 526
Net Property Rates		23 573	21 243	-	-	-	-	-	-	21 243	22 156
Service charges - electricity revenue											
Total Service charges - electricity revenue		-	-					-	-	-	-
less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-					-	-	-	-
less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue											
Total Service charges - water revenue		-	-					-	-	-	-
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 revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		-	-					-	-	-	-
less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-					-	-	-	-
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue											
Total refuse removal revenue		3 300	3 300					-	-	3 300	3 442
Total landfill revenue		-	-					-	-	-	-
less Revenue Foregone (in excess of one removal a week to indigent households)		-	-					-	-	-	-
less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		3 300	3 300	-	-	-	-	-	-	3 300	3 442
Other Revenue By Source											
Administrative Handling Fees		105	105					(100)	(100)	5	5
Bad Debts Recovered		-	-					-	-	-	-
Breakages and Losses Recovered		3	3					-	-	3	3
Collection Charges		-	-					-	-	-	-
Commission		-	-					-	-	-	-
Discounts and Early Settlements		-	-					-	-	-	-
Incidental Cash Surpluses		-	-					-	-	-	-
Inspection Fees		-	-					-	-	-	-
Registration Fees		-	-					-	-	-	-
Staff Recoveries		-	-					-	-	-	-
Request for Information		-	-					-	-	-	-
Insurance Refund		-	-					-	-	-	-
Sale of Property		500	500					(300)	(300)	200	209
Merchandising, Jobbing and Contracts		-	-					-	-	-	-
Bursary Repayment		-	-					-	-	-	-
Recovery Infrastructure Maintenance		-	-					-	-	-	-
Skills Development Levy Refund		-	-					-	-	-	-
Arbor City Awards Competition		-	-					-	-	-	-
Other Revenue		217	217					5	5	222	231

KZN434 Ubuhebezwe - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 25/02/2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H	
R thousands											
ASSETS											
Call investment deposits											
Call deposits		199 174	197 174				(40 335)	(40 335)	156 840	203 567	
Other current investments		-	-				-	-	-	-	
Total Call investment deposits		199 174	197 174	-	-	-	(40 335)	(40 335)	156 840	203 567	
Consumer debtors											
Consumer debtors		13 642	13 642				45 258	45 258	58 901	61 433	
Less: provision for debt impairment		-	-	-	-	-	2 090	2 090	2 090	4 270	
Total Consumer debtors	1	13 642	13 642	-	-	-	43 168	43 168	56 811	57 163	
Debt impairment provision											
Balance at the beginning of the year		-	-				-	-	-	2 090	
Contributions to the provision		-	-				-	-	-	-	
Bad debts written off		-	-				2 090	2 090	2 090	2 180	
Balance at end of year		-	-	-	-	-	2 090	2 090	2 090	4 270	
Property, plant & equipment											
PPE at cost/valuation (excl. finance leases)		56 025	68 039				294 289	294 289	362 328	376 324	
Leases recognised as PPE	2	-	-				-	-	-	-	
Less: Accumulated depreciation		-	-				30 000	30 000	30 000	32 333	
Total Property, plant & equipment	1	56 025	68 039	-	-	-	264 289	264 289	332 328	343 991	
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-				-	-	-	-	
Current portion of long-term liabilities		-	-				-	-	-	-	
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	
Trade and other payables											
Trade Payables		-	-				156 381	156 381	156 381	163 105	
Other creditors		-	-				19 768	19 768	19 768	(4 362)	
Unspent conditional transfers		-	-				205 159	205 159	205 159	(203 688)	
VAT		-	-				-	-	-	-	
Total Trade and other payables	1	-	-	-	-	-	381 307	381 307	381 307	(44 945)	
Non current liabilities - Borrowing											
Borrowing	3	-	-				-	-	-	-	
Finance leases (including PPP asset element)		-	-				-	-	-	-	
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	
Provisions - non current											
Retirement benefits		-	-				(7 142)	(7 142)	(7 142)	-	
Refuse landfill site rehabilitation		-	-				-	-	-	-	
Other		-	-				-	-	-	-	
Total Provisions - non current		-	-	-	-	-	(7 142)	(7 142)	(7 142)	-	
CHANGES IN NET ASSETS											
Accumulated surplus/(Deficit)											
Accumulated surplus/(Deficit) - opening balance		811 365	-				(811 365)	(811 365)	-	661 670	
GRAP adjustments		-	-				-	-	-	-	
Restated balance		811 365	-	-	-	-	(811 365)	(811 365)	-	661 670	
Surplus/(Deficit)		20 685	30 089	-	-	-	(3 482)	(3 482)	26 607	31 984	
Transfers to/from Reserves		-	-				-	-	-	-	
Depreciation offsets		-	-				-	-	-	-	
Other adjustments		-	548 186				-	-	548 186	-	

Budget Year +2 2022/23
Adjusted Budget
212 320
-
212 320
64 075
6 543
57 531
4 270
-
2 274
6 543
392 499
-
33 723
358 776
-
-
-
170 119
(4 012)
(212 447)
-
(46 341)
-
-
-
-
-
-
661 670
-
661 670
33 381
-
-
-

KZN434 Ubulhebezwe - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 25/02/2021

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Budget Year 2020/21			Budget Year +1 2021/22	Budget Year +2 2022/23
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.8%	1.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.6%	4.2%	4.2%	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%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	3.4	3.6	1.6	0.0%	0.0%	67.7%	-683.5%	-701.7%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	3.4	3.6	1.6	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	3.0	3.1	1.6	0.0	0.0	0.4	-4.7	-4.8
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		100.0%	100.0%					
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		100.0%	100.0%	97.0%					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	9.5%	10.9%	0.0%	13.9%	12.6%	46.2%	45.4%	47.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments		33.5%	20.9%	21.6%	0.0%	0.0%	83.1%	-9.0%	-8.9%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)	41.3%	40.3%	47.8%	50.3%	45.8%	46.2%	46.4%	46.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	47.7%	46.7%	55.3%					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.6%	3.3%	2.4%	0.8%	0.9%	0.8%	0.8%	0.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	15.8%	15.4%	20.2%	13.8%	12.5%	15.3%	15.4%	15.4%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	279.9%	292.2%	324.7%	0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	71.2%	89.6%	0.0%	8.1%	7.4%	31.0%	30.1%	29.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1627.0%	2128.8%	1610.7%	0.0	0.0	0.0	0.0	0.0

References

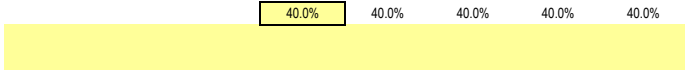
1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days
Debtors > 12 months recovered
Monthly fixed operational expenditure



Fixed operational expenditure % assumption
Own capex
Borrowing



develop own assumption as appropriate

KZN434 Ubuhebezwe - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 25/02/2021

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2017/18
						Outcome
Demographics						
Population					12	12
Females aged 5 - 14					12	12
Males aged 5 - 14					18	18
Females aged 15 - 34					17	17
Males aged 15 - 34					6	6
Unemployment						
Monthly Household income (no. of households)						
None	1, 12				43 438	43 438
R1 - R1 600					44 234	44 234
R1 601 - R3 200					16 021	16 021
R3 201 - R6 400					3 902	3 902
R6 401 - R12 800					2 445	2 445
R12 801 - R25 600					1 873	1 873
R25 601 - R51 200					935	935
R52 201 - R102 400					277	277
R102 401 - R204 800					72	72
R204 801 - R409 600					72	72
R409 601 - R819 200					7 152	7 152
> R819 200					742	742
Poverty profiles (no. of households)						
< R2 060 per household per month	13					
Insert description	2					
Household/demographics (000)						
Number of people in municipal area						
Number of poor people in municipal area						
Number of households in municipal area						
Number of poor households in municipal area						
Definition of poor household (R per month)						
Housing statistics						
Formal	3					
Informal						
Total number of households			-	-	-	-
Dwellings provided by municipality	4					
Dwellings provided by province/s						
Dwellings provided by private sector	5					
Total new housing dwellings			-	-	-	-
Economic						
Inflation/inflation outlook (CPIX)	6					
Interest rate - borrowing						
Interest rate - investment						
Remuneration increases						
Consumption growth (electricity)						
Consumption growth (water)						
Collection rates						
Property tax/service charges	7				%	%

2018/19	2019/20	Budget Year 2020/21	2020/21 Medium Term Revenue & Expenditure Framework		
Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
12	12	12	12		
12	12	12	12		
18	18	18	18		
17	17	17	17		
6	6	6	6		
43 438	43 438	43 438	43 438		
44 234	44 234	44 234	44 234		
16 021	16 021	16 021	16 021		
3 902	3 902	3 902	3 902		
2 445	2 445	2 445	2 445		
1 873	1 873	1 873	1 873		
935	935	935	935		
277	277	277	277		
72	72	72	72		
72	72	72	72		
7 152	7 152	7 152	7 152		
742	742	742	742		
-	-	-	-		
-	-	-	-		
%	%	%	%		

KZN434 Ubuhebezwe - Supporting Table SB6 Adjustments Budget - funding measurement - 25/02/2021

Description	Ref	MFMA section	2017/18	2018/19	2019/20	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				677 081	690 304	459 096	501 100	523 184
Cash + investments at the yr end less applications - R'000	2	18(1)b				342 886	354 276	245 366	827 368	894 684
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				20 685	30 089	26 607	31 984	33 381
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-1.7%	-1.7%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	619.3%	668.1%	522.7%	667.3%	667.3%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				7.4%	8.2%	8.2%	8.2%	8.2%
Capital payments % of capital expenditure	8	18(1)c;19				-47.3%	-39.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							1.8%	9.8%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				2.5%	2.4%	0.4%	0.4%	0.4%
Asset renewal % of capital budget	14	20(1)(vi)				19.1%	15.8%	12.2%	12.5%	12.5%

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	26 873	24 543	24 543	25 598	26 699
Total service charge revenue - previous year				24 543	25 598
Provincial government gazetted allocations					
National government DoRA allocations					
Cash receipts from ratepayers	210 533	208 203	164 200	211 244	220 327
Ratepayer & Other revenue	33 995	31 165	31 416	31 655	33 017
Change in debtors				1 550	8 460

KZN434 Ubulhebezwe - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 25/02/2021

Description	Ref	Budget Year 2020/21						Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	
R thousands									
RECEIPTS:	1, 2								
Operating Transfers and Grants									
National Government:		135 811	151 407	-	-	-	-	151 407	-
Local Government Equitable Share									
Local Government Equitable Share	3	117 008	138 604					138 604	
Finance Management		1 900	1 900					1 900	
Integrated National Electrification Programme		15 000	9 000					9 000	
EPWP Incentive		1 903	1 903					1 903	
Other transfers and grants [insert description]									
Provincial Government:		87 456	87 809	-	-	-	-	87 809	-
Housing		86 204	86 204					86 204	
Community Library Grant		226	226					226	
Provincialisation Library Grants	4	905	905					905	
Municipal Disaster Grant (covid 19)			374					374	
Title Deeds Restoration Programme	5	121	100					100	
District Municipality:		-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]									
Total Operating Transfers and Grants	6	223 267	239 216	-	-	-	-	239 216	-
Capital Transfers and Grants									
National Government:		26 759	26 759	-	-	(328)	(328)	26 431	-
Municipal Infrastructure Grant (MIG)		26 759	26 759			(328)	(328)	26 431	
Other capital transfers [insert description]									
Provincial Government:		-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]									
District Municipality:		-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]									
Total Capital Transfers and Grants	6	26 759	26 759	-	-	(328)	(328)	26 431	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		250 026	265 975	-	-	(328)	(328)	265 647	-

References

1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually RECEIVED; not revenue earned (the objective is to confirm grants allocated)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
6. Total Grant Receipts original budget must reconcile to budget supporting table A18

KZN434 Ubuhebezwe - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 25/02/2021

Description	Ref	Budget Year 2020/21						Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	
R thousands									
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1								
Operating expenditure of Transfers and Grants									
National Government:		-	-	-	-	-	-	-	-
Local Government Equitable Share									
Local Government Equitable Share									
Finance Management									
Integrated National Electrification Programme									
EPWP Incentive									
Other transfers and grants [insert description]									
Provincial Government:		-	-	-	-	-	-	-	-
Housing									
Community Library Grant									
Provincialisation Library Grants									
Municipal Disaster Grant (covid 19)									
Title Deeds Restoration Programme									
District Municipality:		-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]									
Total operating expenditure of Transfers and Grants:		-	-	-	-	-	-	-	-
Capital expenditure of Transfers and Grants									
National Government:		-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)									
Other capital transfers [insert description]									
Provincial Government:		-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]									
District Municipality:		-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]									
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-

References

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the

KZN434 Ubulhebezwe - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 25/02/2021

Description	Ref	Budget Year 2020/21										
		July	August	Sept.	October	November	December	January	February	March	April	May
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands												
Revenue by Vote												
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		52 843	2 440	2 556	2 878	3 785	59 866	7 611	7 611	7 611	7 611	7 611
Vote 3 - Internal Audit		139	35	145	148	337	160	157	157	157	157	157
Vote 4 - Community and Social Services		123	114	118	410	311	159	127	127	127	127	127
Vote 5 - Sport & Recreation		-	-	-	-	-	-	9	9	9	9	9
Vote 6 - Public Safety		524	372	300	314	275	174	591	591	591	591	591
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		0	0	16	-	-	-	33	33	33	33	33
Vote 10 - Road Transport		1	1 722	1 759	607	2 216	2 702	2 912	2 912	2 912	2 912	2 912
Vote 11 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		206	244	336	243	244	244	297	297	297	297	297
Vote 14 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		53 836	4 928	5 228	4 600	7 168	63 304	11 737	11 737	11 737	11 737	11 737
Expenditure by Vote												
Vote 1 - Executive & Council		1 329	40	1 779	2 508	1 976	2 217	2 508	2 508	2 508	2 508	2 508
Vote 2 - Finance and Admin		1 609	3 210	3 564	4 219	17 709	8 711	6 566	6 566	6 566	6 566	6 566
Vote 3 - Internal Audit		156	5	263	221	317	306	532	532	532	532	532
Vote 4 - Community and Social Services		38	-	391	714	527	325	612	612	612	612	612
Vote 5 - Sport & Recreation		539	9	769	2 409	988	918	572	572	572	572	572
Vote 6 - Public Safety		141	9	749	1 218	1 044	964	815	815	815	815	815
Vote 7 - Housing		119	-	164	103	210	169	249	249	249	249	249
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		450	135	1 145	1 115	1 124	1 684	1 535	1 535	1 535	1 535	1 535
Vote 10 - Road Transport		144	24	1 002	1 718	1 591	1 205	1 572	1 572	1 572	1 572	1 572
Vote 11 - Energy Sources		-	-	-	405	-	-	1 001	1 001	1 001	1 001	1 001
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		83	150	815	1 683	1 458	1 076	1 238	1 238	1 238	1 238	1 238
Vote 14 - Other		-	-	-	-	-	-	3	3	3	3	3
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		4 608	3 582	10 641	16 312	26 945	17 576	17 202	17 202	17 202	17 202	17 202
Surplus/ (Deficit)		49 228	1 345	(5 412)	(11 712)	(19 777)	45 728	(5 465)	(5 465)	(5 465)	(5 465)	(5 465)

References

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

KZN434 Ubulhebezwe - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 25/02/2021

Description - Standard classification	Ref	Budget Year 2020/21										
		July	August	Sept.	October	November	December	January	February	March	April	May
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands												
Revenue - Functional												
Governance and administration		52 843	2 440	2 556	2 878	3 785	59 866	7 611	7 611	7 611	7 611	7 611
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		52 843	2 440	2 556	2 878	3 785	59 866	7 611	7 611	7 611	7 611	7 611
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		786	521	563	872	923	492	884	884	884	884	884
Community and social services		262	149	264	558	648	318	283	283	283	283	283
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		524	372	300	314	275	174	600	600	600	600	600
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1	1 722	1 774	607	2 216	2 702	2 945	2 945	2 945	2 945	2 945
Planning and development		0	0	16	-	-	-	33	33	33	33	33
Road transport		1	1 722	1 759	607	2 216	2 702	2 912	2 912	2 912	2 912	2 912
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		206	244	336	243	244	244	297	297	297	297	297
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		206	244	336	243	244	244	297	297	297	297	297
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		53 836	4 928	5 228	4 600	7 168	63 304	11 737	11 737	11 737	11 737	11 737
Expenditure - Functional												
Governance and administration		2 938	3 250	5 343	6 726	19 685	10 928	9 078	9 078	9 078	9 078	9 078
Executive and council		1 329	40	1 779	2 508	1 976	2 217	2 508	2 508	2 508	2 508	2 508
Finance and administration		1 609	3 210	3 564	4 219	17 709	8 711	6 566	6 566	6 566	6 566	6 566
Internal audit		-	-	-	-	-	-	3	3	3	3	3
Community and public safety		993	23	2 336	4 665	3 086	2 682	2 775	2 775	2 775	2 775	2 775
Community and social services		194	4	654	932	840	629	1 136	1 136	1 136	1 136	1 136
Sport and recreation		-	1	0	3	4	1	27	27	27	27	27
Public safety		680	18	1 518	3 626	2 032	1 883	1 363	1 363	1 363	1 363	1 363
Housing		119	-	164	103	210	169	249	249	249	249	249
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		594	159	2 147	2 834	2 716	2 889	3 107	3 107	3 107	3 107	3 107
Planning and development		450	135	1 145	1 115	1 124	1 684	1 535	1 535	1 535	1 535	1 535
Road transport		144	24	1 002	1 718	1 591	1 205	1 572	1 572	1 572	1 572	1 572
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		83	150	815	2 088	1 458	1 076	2 239	2 239	2 239	2 239	2 239
Energy sources		-	-	-	405	-	-	1 001	1 001	1 001	1 001	1 001
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		83	150	815	1 683	1 458	1 076	1 238	1 238	1 238	1 238	1 238
Other		-	-	-	-	-	-	3	3	3	3	3
Total Expenditure - Functional		4 608	3 582	10 641	16 312	26 945	17 576	17 202	17 202	17 202	17 202	17 202
Surplus/ (Deficit) 1.		49 228	1 345	(5 412)	(11 712)	(19 777)	45 728	(5 465)	(5 465)	(5 465)	(5 465)	(5 465)

References

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

KZN434 Ubuhebezwe - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 25/02/2021

Description	Ref	Budget Year 2020/21									
		July	August	Sept.	October	November	December	January	February	March	April
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Revenue By Source											
Property rates		(330)	1 818	1 914	1 837	3 150	1 835	1 837	1 837	1 837	1 837
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		206	244	336	243	244	244	297	297	297	297
Rental of facilities and equipment		33	32	61	38	50	155	72	72	72	72
Interest earned - external investments		455	543	483	966	488	645	737	737	737	737
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2	11	3	2	0	0	114	114	114	114
Licences and permits		523	363	300	318	277	177	493	493	493	493
Agency services		-	-	-	-	-	-	5	5	5	5
Transfers and subsidies		52 934	182	300	585	705	57 539	5 232	5 232	5 232	5 232
Other revenue		14	15	77	10	41	10	44	44	44	44
Gains		-	-	-	-	-	-	-	-	-	-
Total Revenue		53 836	3 208	3 473	3 998	4 955	60 605	8 830	8 830	8 830	8 830
Expenditure By Type											
Employee related costs		2 906	-	7 246	10 947	9 683	7 775	7 666	7 666	7 666	7 666
Remuneration of councillors		843	-	849	1 682	959	855	985	985	985	985
Debt impairment		24	-	46	32	0	-	331	331	331	331
Depreciation & asset impairment		-	-	-	-	11 695	4 595	1 952	1 952	1 952	1 952
Finance charges		-	-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-
Other materials		0	24	3	18	106	39	161	161	161	161
Contracted services		33	1 083	907	921	2 200	1 628	1 804	1 804	1 804	1 804
Transfers and subsidies		-	-	-	672	249	812	1 707	1 707	1 707	1 707
Other expenditure		801	2 475	1 589	2 040	2 053	1 871	2 597	2 597	2 597	2 597
Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		4 608	3 582	10 641	16 312	26 945	17 576	17 202	17 202	17 202	17 202
Surplus/(Deficit)		49 228	(374)	(7 168)	(12 314)	(21 991)	43 029	(8 372)	(8 372)	(8 372)	(8 372)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	1 719	1 756	602	2 213	2 699	2 907	2 907	2 907	2 907
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		49 228	1 345	(5 412)	(11 712)	(19 777)	45 728	(5 465)	(5 465)	(5 465)	(5 465)

References

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

May
Adjusted Budget
1 837
-
-
-
297
72
737
-
-
114
493
5
5 232
44
-
8 830
7 666
985
331
1 952
-
-
161
1 804
1 707
2 597
-
17 202
(8 372)
2 907
-
-
(5 465)

KZN434 Ubuhlebezwe - Supporting Table SB15 Adjustments Budget - monthly cash flow - 25/02/2021

Monthly cash flows	Ref	Budget Year 2020/21										
		July	August	Sept.	October	November	December	January	February	March	April	May
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands												
Cash Receipts By Source	1											
Property rates		735	-	-	-	-	-	(123)	(123)	(123)	(123)	(123)
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		667	-	-	-	-	-	(111)	(111)	(111)	(111)	(111)
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		-	-	-	-	-	-	-	-	-	-	-
Other revenue		-	-	-	-	-	-	-	-	-	-	-
Cash Receipts by Source		1 402	-	-	-	-	-	(234)	(234)	(234)	(234)	(234)
Other Cash Flows by Source												
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		1 402	-	-	-	-	-	(234)	(234)	(234)	(234)	(234)
Cash Payments by Type												
Employee related costs		-	-	-	-	-	-	-	-	-	-	-
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		112	112	112	112	198	146	1 864	1 864	1 864	1 864	1 864
Other expenditure		-	-	-	-	-	-	23 817	23 817	23 817	23 817	23 817
Cash Payments by Type		112	112	112	112	198	146	25 681	25 681	25 681	25 681	25 681
Other Cash Flows/Payments by Type												
Capital assets		16	1 587	2 242	7 236	5 907	4 809	7 759	7 759	7 759	7 759	7 759
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		128	1 699	2 354	7 348	6 105	4 956	33 440	33 440	33 440	33 440	33 440
NET INCREASE/(DECREASE) IN CASH HELD		1 274	(1 699)	(2 354)	(7 348)	(6 105)	(4 956)	(33 674)	(33 674)	(33 674)	(33 674)	(33 674)
Cash/cash equivalents at the month/year beginning:			1 274	(425)	(2 778)	(10 127)	(16 232)	(21 188)	(54 861)	(88 535)	(122 208)	(155 882)
Cash/cash equivalents at the month/year end:			1 274	(425)	(2 778)	(10 127)	(16 232)	(21 188)	(54 861)	(88 535)	(122 208)	(155 882)

KZN434 Ubulhebezwe - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 25/02/2021

Description - Municipal Vote	Ref	Budget Year 2020/21										
		July	August	Sept.	October	November	December	January	February	March	April	May
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands												
Multi-year expenditure appropriation	1	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation		-	-	-	-	-	-	225	225	225	225	225
Vote 1 - Executive & Council		-	-	-	-	-	-	225	225	225	225	225
Vote 2 - Finance and Admin		16	-	10	1 826	311	23	694	694	694	694	694
Vote 3 - Internal Audit		-	-	-	2	-	-	(0)	(0)	(0)	(0)	(0)
Vote 4 - Community and Social Services		-	-	25	504	-	-	1 353	1 353	1 353	1 353	1 353
Vote 5 - Sport & Recreation		-	920	391	568	481	796	153	153	153	153	153
Vote 6 - Public Safety		-	-	103	414	342	302	227	227	227	227	227
Vote 7 - Housing		-	-	890	222	195	1 093	856	856	856	856	856
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	379	296	(4)	388	388	388	388	388
Vote 10 - Road Transport		-	667	413	3 321	3 770	2 599	2 766	2 766	2 766	2 766	2 766
Vote 11 - Energy Sources		-	-	410	-	-	-	580	580	580	580	580
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	512	-	516	516	516	516	516
Vote 14 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	16	1 587	2 242	7 236	5 907	4 809	7 759	7 759	7 759	7 759	7 759
Total Capital Expenditure	2	16	1 587	2 242	7 236	5 907	4 809	7 759	7 759	7 759	7 759	7 759

References

- Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
- Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

check

KZN434 Ubulhebezwe - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 25/02/2021

Description	Ref	Budget Year 2020/21										
		July	August	Sept.	October	November	December	January	February	March	April	May
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands												
Capital Expenditure - Functional												
Governance and administration		16	-	10	1 826	311	23	919	919	919	919	919
Executive and council		-	-	-	-	-	-	225	225	225	225	225
Finance and administration		16	-	10	1 826	311	23	694	694	694	694	694
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	920	1 409	1 711	1 019	2 190	2 589	2 589	2 589	2 589	2 589
Community and social services		-	-	25	505	-	-	1 353	1 353	1 353	1 353	1 353
Sport and recreation		-	920	383	571	481	796	76	76	76	76	76
Public safety		-	-	111	412	342	302	304	304	304	304	304
Housing		-	-	890	222	195	1 093	856	856	856	856	856
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	667	413	3 700	4 067	2 595	3 154	3 154	3 154	3 154	3 154
Planning and development		-	-	-	379	296	(4)	388	388	388	388	388
Road transport		-	667	413	3 321	3 770	2 599	2 766	2 766	2 766	2 766	2 766
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	410	-	512	-	1 096	1 096	1 096	1 096	1 096
Energy sources		-	-	410	-	-	-	580	580	580	580	580
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	512	-	516	516	516	516	516
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		16	1 587	2 242	7 236	5 907	4 809	7 759	7 759	7 759	7 759	7 759

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

check

KZN434 Ubuhlebezwe - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 25/02/2021

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives
R thousands						
Parent municipality: <i>List all capital projects grouped by Function</i>						
Entities: <i>List all capital projects grouped by Municipal Entity</i>						
Entity Name <i>Project name</i>						

References

List all projects where approved budgets have been adjusted

Refer MFMA s30

Asset class as per table B9 and asset sub-class as per table SB18

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

Asset Class	Asset Sub-Class	Ward Location	GPS Longitude

GPS Latitude	Budget Ye
	Original Budget

KZN434 Ubulhebezwe - Supporting Table SB20 Not required - 25/02/2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	8 E	9 F	10 G	11 H		
R thousands												
Revenue By Municipal Entity												
Entity 1 total revenue										-	-	
Entity 2 total revenue										-	-	
Entity 3 (etc) total revenue										-	-	
										-	-	
										-	-	
										-	-	
										-	-	
										-	-	
										-	-	
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure										-	-	
Entity 2 total operating expenditure										-	-	
Entity 3 etc. total operating expenditure										-	-	
										-	-	
										-	-	
										-	-	
										-	-	
										-	-	
										-	-	
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure										-	-	
Entity 2 total capital expenditure										-	-	
Entity 3 etc. total capital expenditure										-	-	
										-	-	
										-	-	
										-	-	
										-	-	
										-	-	
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

References

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

Budget Year +2 2022/23
Adjusted Budget
-
-
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