



SECOND ADJUSTMENT BUDGET 2020-2021



**DC26 ZULULAND DISTRICT MUNICIPALITY
UMKHANDLU WESIFUNDA SASE ZULULAND**

TABLE OF CONTENTS

PART 1 – ADJUSTMENT BUDGET

| | |
|--|----|
| 1 Glossary | |
| 1.1 Mayors Report ----- | 1 |
| 1.2 Resolutions----- | 3 |
| 1.3 Executive Summary----- | 4 |
| 1.4 Operating revenue----- | 6 |
| 1.5 Operating Expenditure----- | 8 |
| 1.6 Capital Expenditure----- | 10 |
| 1.7 Adjustment budget tables: ----- | 13 |
| - B1 Budget Summary | |
| - B2 Budgeted Financial Performance – by standard classification | |
| - B3 Budgeted Financial Performance – by municipal vote | |
| - B4 Budgeted Financial Performance | |
| - B5 Budgeted capital Expenditure by vote and Funding | |
| - B6 Budgeted Financial Position | |
| - B7 Budgeted Cash Flows | |
| - B8 Cash backed reserves/accumulated surplus reconciliation | |
| - B9 Asset Management | |
| - B10 Basic service delivery measurement | |

PART 2 – SUPPORTING DOCUMENTS

| | |
|---|----|
| 2.1 Adjustments to Budget Assumptions ----- | 31 |
| 2.2 Adjustments to Budget Funding ----- | 31 |
| 2.3 Adjustments to Expenditure on allocations & grant programmes ---- | 32 |
| 2.4 Adjustments to Allocations or grants made by the municipality ----- | 33 |
| 2.5 Adjustments to Councillors Allowance and employee benefits ----- | 34 |
| 2.6 Adjustments to Service delivery and budget implementation plan --- | 36 |
| 2.7 Adjustments to Capital expenditure ----- | 36 |
| 2.8 Other Supporting Documents ----- | 36 |
| 2.9 Municipal Manager's quality certification ----- | 38 |

ENDORSED COUNCIL RESOLUTIONS

B - SCHEDULE

GLOSSARY

Adjustment Budgets – it is the formal means by which a municipality may revise its budget during a financial year. Prescribed in section 28 of the Municipal Finance Management Act.

Allocations— money received from Provincial or National Government or other municipalities.

AFS – Annual Financial Statements.

Budget – the financial plan of the municipality.

Budget related policy – policy of a municipality affecting or affected by the budget.

Capital Expenditure – spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statements – a statement showing when actual cash will be received and spent by the municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings.

CFO – Chief Financial Officer

DORA – Division of Revenue Act. An annual legislation indicating the allocations from National Government and Provincial Government

DWAF – Department of Water Affairs

EPWP – Expanded Public Works Program

Equitable Share – a general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

FMG – Financial Management Grant

Fruitless and wasteful expenditure – expenditure that was made in vain and would have been avoided had reasonable care been exercised

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared

MSCOA – Municipal Standard Chart of Accounts

IDP –Integrated Development Plan. The main strategic planning document of a municipality

KPI – Key Performance Indicators. Measures of service output and/or outcome

LED – Local Economic Development

MFMA – Municipal Finance Management Act (No. 53 of 2003). The principal piece of legislation relating to municipal finance management

MIG – Municipal Infrastructure Grant

MSIG – Municipal Systems Improvement Grant

WSIG – Water services Infrastructure Grant

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

MWIG – Municipal Water Infrastructure Grant

Operating Expenditure – spending on the day to day expenses of a municipality such as general expenses, salaries & wages, and repairs & maintenance

R & M – Repairs and Maintenance

SCM - Supply Chain Management

SSBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget statements

Strategic Objectives - the main priorities of a municipality as set out in the IDP Budget spending must contribute towards achievement of these strategic objectives

Unauthorised Expenditure – generally spending without or in excess of an approved budget

Virement – transfer of budget

ZDM – Zululand District Municipality

PART 1 – ADJUSTMENT BUDGET

1.1 MAYOR’S REPORT

ADJUSTMENT BUDGET SPEECH BY THE HONOURABLE MAYOR OF ZULULAND DISTRICT MUNICIPALITY, COUNCILLOR T D BUTHELEZI DELIVERED TO THE MUNICIPAL COUNCIL FOR 2020/2021 ADJUSTMENT BUDGET IN THE COUNCIL CHAMBERS, QUEEN SILOMO BUILDING

Honourable Speaker,
Honourable Deputy Mayor,
AmaKhosi aseNdlunkulu
Councillors,
Municipal Manager,
Directors,
Staff,
Members of the Media and Public at the gallery,
Ladies and Gentlemen

It is indeed a great honour for me, as we look towards the last year in this term of office, to present to you, the 2020/2021 and 2021/2022 2022/2023 multi-term budget. The Municipal Finance Management Act, No. 56 of 2003 continues to place enormous challenges to all of us as it aims to modernise budget and financial management practices by placing local government finances on a sustainable footing in order to maximise the capacity of municipalities to deliver services to all.

Zululand District Municipality, as a medium Capacity Municipality, is among those that complied with the Budget regulations and has been submitting multi-term budgets in an MSCOA format. Chapter 7 of the MFMA places major responsibilities on the Mayor.

Honourable Speaker, the ability to comply is one thing. Delivering services as per our mandate is what brought us to this institution. We cannot afford to fail on this mandate. As this government in office we have no liberty to point at the past, but to forge ahead. We acknowledge that we coming from a very low base on all National key performance areas. At the core of this is the sustainability of the municipality. Key pillars to reverse this are strong leadership, financial stability, smart deliverables and compliance with laws and regulations. This budget is a step to that direction.

Water and sanitation are our main core functions. Bulk of the budget is directed to this. Sanitation is one area in which we have to push on the backlog. The majority of our households are either on a full flush waterborne or septic tank system. The rest of the households need to be provided with ventilated improved pit latrines (VIPs).

Eradication of poverty is one key area. In the midst of the covid-19 pandemic social relief initiatives are in the right steps to assist our communities deal with the loss of income some have suffered.

District health has received a boost this year by ensuring that the municipal health by-laws are in place. Resources will be made available to enforce these by-laws.

Major drivers of all these services are our staff. To assist and improve efficiency, work study and finalisation of job evaluation processes will be embarked upon. The working culture and ethical behaviour is an area of concern in the institution. Intervention and strict performance monitoring will be prioritised. These include consequence management.

Honourable Speaker, we all know that besides our staff helping us, outsourced duties remain our core duties. Technical consultants form a biggest component to this. Contract management is the only tool to ensure value for money on this front.

Having said all this let me now come to the core of our business for today.

Honourable Speaker, it is my pleasure to announce that there has been higher expenditure increases in water tankers and maintenance, which resulted in the need to increase 2020/2021 Adjustment budget with very scarce funding, we have received additional equitable share funding to subsidise the increase.

Honourable Speaker, there has been no adjustment in capital grants and transfers; the expectation is the 100% expenditure and commitment for all these capital grants. Procurement plans are part and parcel of the adjustment budget process.

Mr. Speaker, the MFMA requires that Service Delivery Budget Implementation Plans (SDBIPs) for each function be approved by the Mayor not later than 28 days after approval of the budget. These SDBIP's are linked to the performance agreements of all Section 57 employees which have to be signed. This further re-enforces the need to move towards implementing the Ward-based planning in future years.

Honourable Speaker, in conclusion I would like to take this opportunity to express my sincere thanks to the Municipal Manager, Heads of Departments and staff involved, for their dedication and commitment to this adjustment budget process which was not planned in terms of the approved budget time table.

Lastly, Honourable Speaker, I wish to state that this adjustment Budget Speech represents an executive summary of our Municipality's adjustment budget 2020/2021 Financial Year.

I thank you.

1.2 COUNCIL RESOLUTIONS

The council resolves that:

2020/2021 adjustment budget be approved as set-out in the following tables:

Table B1 Budget Summary.

Table B2 Budgeted Financial Performance (revenue and expenditure by standard classification).

Table B3 Budgeted Financial Performance (revenue and expenditure by municipal vote).

Table B4 Budgeted Financial Performance (revenue and expenditure).

Table B5 Budgeted Capital expenditure by vote, standard classification and funding.

That the financial position, cash flow, cash backed reserve/accumulated surplus, asset management and basic delivery targets are adopted as set out in the following tables:

Table B6 Budgeted Financial Position.

Table B7 Budgeted Cash Flows

Table B8 Cash backed reserves/accumulated surplus reconciliation

Table B9 Asset Management

Table B10 Basic service delivery measurements

The comments on mid-year budget and performance assessment by provincial treasury be noted

The Quality Certificate be approved.

1.3 EXECUTIVE SUMMARY

MAIN BUDGET SUMMARY

| | ORIGINAL BUDGET 2020/2021 | FIRST ADJUSTED BUDGET | ADJUSTMENT | SECOND ADJUSTED BUDGET | 2021/2022 | 2022/2023 |
|--|---------------------------------|-----------------------------|---------------------|------------------------------|----------------------|----------------------|
| OPERATING REVENUE | 573 928 445 | 635 351 445 | 1 700 000 | 637 051 445 | 641 055 000 | 651 390 000 |
| CAPITAL GRANTS AND TRANSFERS | 444 068 000 | 444 068 000 | - 39 350 000 | 404 718 000 | 480 809 000 | 570 834 000 |
| TOTAL BUDGET REVENUE | 1 017 996 445 | 1 079 419 445 | - 37 650 000 | 1 041 769 445 | 1 121 864 000 | 1 222 224 000 |
| OPERATING EXPENDITURE | 563 862 195 | 614 285 195 | 11 920 000 | 626 205 195 | 606 131 000 | 649 111 000 |
| CONTRIBUTION TO CAPITAL | 454 134 250 | 465 134 250 | - 49 570 000 | 415 564 250 | 515 733 000 | 573 113 000 |
| TOTAL BUDGET EXPENDITURE | 1 017 996 445 | 1 079 419 445 | - 37 650 000 | 1 041 769 445 | 1 121 864 000 | 1 222 224 000 |
| CAPITAL EXPENDITURE - GRANTS AND TRANSFERS | 445 042 000 | 445 042 000 | - 39 350 000 | 405 692 000 | 511 733 000 | 567 413 000 |
| CAPITAL EXPENDITURE - INTERNALLY FUNDED ASSETS | 9 092 250 | 20 092 250 | - 10 220 000 | 9 872 250 | 4 000 000 | 5 700 000 |
| TOTAL CAPITAL EXPENDITURE | 454 134 250 | 465 134 250 | - 49 570 000 | 415 564 250 | 515 733 000 | 573 113 000 |
| TOTAL BUDGET REVENUE | 1 017 996 000 | 1 079 419 445 | - 37 650 000 | 1 041 769 445 | 1 121 864 000 | 1 222 224 000 |
| TOTAL BUDGET EXPENDITURE | 1 017 996 000 | 1 079 419 445 | - 37 650 000 | 1 041 769 445 | 1 121 864 000 | 1 222 224 000 |
| SURPLUS/DEFICIT | - | - | - | - | - | - |

The total budget has decreased by **R37.6 million (R37 650 000)** from **R1.079 billion (R1 079 419 000)** to **R1.041 billion (R1 041 769 000)**, the decrease in the total budget is highlighted below.

Operating revenue Framework

Operating Revenue has increased by **R1.7 million (R1 700 000)** from **R635 million (R635 351 000)** to **R637 million (R637 051 000)**, this increase is as a result of the following:

Tourism Strategy grant amounting to **R700 thousand (R700 000)** rolled over from 2019/2020 financial year has been added.

Spatial Development Framework grant amounting to **R1 million (R1 000 000)** rolled over from 2019/2020 financial year has also been added. Operating revenue Framework is explained in detail in section 1.4

Operating Expenditure Framework

Operating expenditure has increased by **R11.9 million (R11 920 195)**, from **R614.2 million (R614 285 000)** to **R626.2 million (R626 205 195)**. this increase is as a result of the following:

Tourism Strategy grant amounting to **R700 thousand (R700 000)** rolled over from 2019/2020 financial year has been added.

Spatial Development Framework grant amounting to **R1 million (R1 000 000)** rolled over from 2019/2020 financial year has also been added.

Savings within budget have also been identified and allocated to major cost drivers such as provision of portable water through water tankers, security services, Eskom, and Municipal Services. Operating Expenditure Framework is also explained in detail in section 1.5

Capital Expenditure and Funding

Capital expenditure has decreased by **R49.5 million (R49 570 000)** from **R465 million (R465 134 250)** to **R452 million (R415 564 250)**, this decrease is as a result of the following:

Kwamajomela Manufacturing grant amounting to **R2.1 million (R2 100 000)** rolled over from 2019/2020 financial year has been added.

Kwamajomela Manufacturing grant amounting to **R6.6 million (R6 613 000)** has been withdrawn; as per provincial Adjustment allocations.

A Letter from the Provincial Department of Economic Development, Tourism and Environmental Affairs (EDTEA) allocating **R3.5 million (R3 500 000)** towards Kwamajomela Manufacturing grant has been received. Kwamajomela Manufacturing grant final allocation is **R5.6 million (R2.1 million+R3.5 million)**.

Sports infrastructure grants amounting to **R5.5 million (R5 588 000)** has been withdrawn; as per provincial Adjustment allocations.

Municipal Infrastructure grant (MIG) allocation has decreased by **R2.7 million (R2 749 000)**; as per National Adjustment allocations, Total MIG allocation is **R221.2 million (R221 235 000)**

A letter from the provincial Department of Water and Sanitation has been received regarding the decrease of Regional Bulk Infrastructure Grant (RBIG) allocation by **R30 million (R30 000 000)**

Capital Expenditure and funding is explained in section 1.6

Recommendations and revised allocations as per Mid-year budget and performance assessment have been applied, where not applied explanations on the relevant sections have been provided.

Summary of savings and reallocation

1.4 OPERATING REVENUE FRAMEWORK

Following Table is a high-level summary of the 2020/2021 Second Adjusted budget, indicated is the budgeted revenue by source.

DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24/02/2021

| 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 |
| R thousands | 1 | A | A1 | B | C | D | E | F | G | H | | |
| Revenue By Source | | | | | | | | | | | | |
| Property rates | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | 2 | 41 368 | - | - | - | - | - | - | - | 41 368 | 43 271 | 45 261 |
| Service charges - sanitation revenue | 2 | 11 140 | - | - | - | - | - | - | - | 11 140 | 11 652 | 12 188 |
| Service charges - refuse revenue | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | 200 | - | - | - | - | - | - | - | 200 | 209 | 219 |
| Interest earned - external investments | | 5 000 | - | - | - | - | - | - | - | 5 000 | 5 230 | 5 471 |
| Interest earned - outstanding debtors | | - | - | - | - | - | - | 56 | 56 | 56 | - | - |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 100 | - | - | - | - | - | (78) | (78) | 22 | 105 | 109 |
| Licences and permits | | - | - | - | - | - | - | 22 | 22 | 22 | - | - |
| Agency services | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | | 515 221 | - | - | - | - | 61 423 | 1 700 | 63 123 | 578 344 | 548 723 | 590 578 |
| Other revenue | 2 | 900 | - | - | - | - | - | - | - | 900 | 941 | 985 |
| Gains | | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 573 928 | - | - | - | - | 61 423 | 1 700 | 63 123 | 637 051 | 610 131 | 654 811 |

The sources of funding are important to ensure that the budget is actually funded and cash backed. Each line item on the face of financial performance is explained below:

Service charges – Water revenue

Service charges – Water revenue is amounts billed on customers for water used, the year-to-date actual is **R15.2 million**, which is below year-to-date budget of **R20.6 million**. An unfavourable variance of **R5.4 million** is observed. The variance is material and requires attention for adjustment.

Water revenue billing will not be adjusted, the municipality has been billing the department of education but not raising the journals on the system, therefore the billing was understated, but the municipality is correcting that. The municipality has been billing at average since most of metres are faulty. The allocation that was put aside for the purchase and installing new meters will be used this financial year. Municipality is in the process of purchasing new meters to eliminate billing at average. There for the approved budget of **R41 million** expected to be reached.

Service charges – Sanitation revenue

Service charges – Sanitation revenue is amounts billed on customers that are connected to the sewer system, the year-to-date actual is R5.05 million which is slightly below year to budget of R5.5 million. An unfavourable variance of R512 thousand is observed. The variance is not material, no adjustment is recommended to the adjustment budget. the municipality has been billing the department of education but not raising the journals on the system, therefore the billing was understated.

Rent of facilities

Rental of facilities is amounts billed to WSSA, Avis and Waphatha Group for office space used. The year-to-date actual is R73 thousand which is below year-to-date budget of R100 thousand. An unfavorable

variance of R27 thousand is observed, the variance is material. It is also observed that the journals for December rentals was not affected on the system. Therefore, Rental income will not be adjusted Rental income is expected to be **R 200 000** by the end of the financial year.

Interest on investment

Interest on investment is interest received when the Municipality makes cash investments. The year-to-date actual is R1.7 million, which is below year-to-date budget of R2.5 million. An unfavourable variance of R796 thousand is observed. This is due to accelerated implementation of capital programmes which reduces period when cash is available for investment. The municipality ended midyear with the investment of R100 000 and we are expecting the interest. There are still transfers expected that will also add to our investment. Therefore, there will be no adjustment.

Interest earned - outstanding debtors

Interest earned - outstanding debtors is charged on businesses for accounts in arrears, this line item was not initially budgeted for, based on the year to date actual of R22 000 the revised allocation is R44 000. The budget will be adjusted accordingly.

Fines, penalties and forfeits

Fines, penalties and forfeits are mainly amounts charged on illegal connections, the year-to-date actual is R10 thousand, the year-to-date budget is R50 thousand. An unfavorable variance of R39 thousand is observed. There was over budgeting of fines, penalties and forfeits, the budget will be adjusted accordingly.

based on the year to date actual of R10 000 for six months, a revised allocation is R20 000.

Licenses and permits

The licenses and permits were not initially budgeted, but is catered for in the adjustment budget

Transfers and subsidies

Transfers and subsidies (grants) include amounts gazetted as per Division of Revenue act (DoRA), 2020, Transfers and subsidies is revenue recognized as operating conditional grants in terms of Municipal Budget and Reporting Regulations (MBRR). Transfers and subsidies (Grants) are recognised/recorded as revenue when condition has been met, except for equitable share, which is not a conditional grant.

KwaZulu Provincial Gazette allocation have been taken into account

Other revenue

Other revenue includes amounts for tender fees and any other revenue the Municipality may be entitled to receive, the year-to-date actual is R177 000, which is below year-to-date budget of R450 000.

1.5 OPERATING EXPENDITURE FRAMEWORK

Following Table is a high-level summary of the 2020/2021 Adjusted budget, indicated is the budgeted expenditure by source.

| DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24/02/2021 | | | | | | | | | | | | |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|-----------------|
| Description | Ref | Budget Year 2020/21 | | | | | | | | Budget Year | | Adjusted Budget |
| | | 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 | 1 | A | A1 | B | C | D | E | F | G | H | | |
| Expenditure By Type | | | | | | | | | | | | |
| Employee related costs | | 223 466 | – | – | – | – | 2 000 | – | 2 000 | 225 466 | 224 058 | 234 365 |
| Remuneration of councillors | | 8 350 | – | – | – | – | – | – | – | 8 350 | 8 735 | 9 136 |
| Debt impairment | | 11 000 | – | – | – | – | 3 723 | – | 3 723 | 14 723 | 11 506 | 12 035 |
| Depreciation & asset impairment | | 62 886 | – | – | – | – | – | – | – | 62 886 | 65 778 | 68 804 |
| Finance charges | | – | – | – | – | – | – | – | – | – | – | – |
| Bulk purchases | | 23 552 | – | – | – | – | – | – | – | 23 552 | 25 346 | 26 512 |
| Other materials | | 8 590 | – | – | – | – | – | (1 575) | (1 575) | 7 015 | 8 985 | 9 398 |
| Contracted services | | 139 217 | – | – | – | – | 28 269 | 7 782 | 36 051 | 175 268 | 172 725 | 195 856 |
| Transfers and subsidies | | 10 852 | – | – | – | – | 2 950 | 1 811 | 4 761 | 15 613 | 9 669 | 10 114 |
| Other expenditure | | 75 949 | – | – | – | – | 13 481 | 3 902 | 17 383 | 93 333 | 79 328 | 82 889 |
| Losses | | – | – | – | – | – | – | – | – | – | – | – |
| Total Expenditure | | 563 862 | – | – | – | – | 50 423 | 11 920 | 62 343 | 626 205 | 606 131 | 649 111 |

Expenditure Classification is important in order to know the types of expenses the municipality incurs. Each line item on the face of financial performance will be explained.

Employee Related Costs

Employee related costs year to date actual is R113 million, the year-to-date budget is R112 million, an unfavourable variance of R491 thousand is observed. The variance is not material, no adjustment.

Councilor's Allowances

Councilors allowances will remain the same

Debt impairment

This is the provision for doubtful debts as a result of a non-collection. No provision for doubtful debts has been recorded, Assessment and provision for bad debts is done at year end.

Depreciation

This is non-cash item budgeted for as per the stipulation of the accounting standards. The year to date actual is R26.2 million. The year-to-date budget is R31.4 million. A favorable variance of R5.2 million is observed. Estimated depreciation is posted quarterly pending audit outcome where actual depreciation will be posted after AFS have been audited, during second quarter, estimated depreciation could not be posted due technical system difficulties experienced. No adjustment

Bulk purchases

Bulk purchases water from the Department of Water and Sanitation and other independent water producers. The year-to-date actual is R11 million, the year-to-date budget is R11.4 million, a favourable variance of R386 thousand is observed. Bulk water purchases expenditure is based on amount/volume of water extracted for purification. No adjustment

Other Materials

Other materials year to date actual is R4.5 million, the year-to-date budget is R3.7 million, an unfavourable variance of R747 thousand is observed, transactions on this type of expenditure are seasonal, no adjustment.

Contracted services

Contracted services include Outsourced services, Consultants and professional fees, and Contractors. The year-to-date actual is R110 million which is above year to date budget of R79.6 million, an unfavourable variance of R30.6 million is observed. (This can be seen as an indication of possible unauthorised expenditure at year end)

In light of the above, the municipality has taken a decision to review all cost driving contracts, where possible limit scope of work done whilst maintaining service delivery, this process; will help reduce cost so that the municipality spends within the limits of the budget.

Municipality has taken decision to stop any new contract and the issue of orders until the end of the financial year. Municipality will pay only existing SLA's and have reallocated budget from Identified savings to cater for SLA's. therefore, contracted services are adjusted up.

Transfers and subsidies paid

Transfers and subsidies year to date actual is R8.2 million, the year-to-date budget is R6.3 million, an unfavourable variance of R1.8 million is observed. Transactions on this type of expenditure are seasonal

The municipality has reallocated some of the budget from Transfers and subsidies paid to priority projects, and maintain existing SLA's.

Other expenditure

Other expenditure year to date actual is R47.2 million, the year-to-date budget is R42.8 million, an unfavourable variance of R4.4 million is observed.

In light of the above, the municipality has taken a decision to limit nice to haves and do away with expenditure items that do not impact service delivery directly. This will help reduce cost so that the municipality spends within the limits of the budget

Municipality's other expenditure will increase due to the reallocation from capital budget that was internally funded to cater for expenses such Eskom, etc.

Operating Surplus

DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|---|-----|---------------------|------------------------|----------------------|----------------------------|--------------------------|----------------------------|------------------------|---------------------|--------------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted 3 | Accum. Funds 4 | Multi-year capital 5 | Unfore. Unavoid. 6 | Nat. or Prov. Govt 7 | Other Adjusts. 8 | Total Adjusts. 9 | Adjusted Budget 10 | Adjusted Budget | Adjusted Budget |
| R thousands | 1 | A | A1 | B | C | D | E | F | G | H | | |
| Surplus/(Deficit) | | 10 066 | – | – | – | – | 11 000 | (10 220) | 780 | 10 846 | 4 000 | 5 700 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 444 068 | – | – | – | – | – | (39 350) | (39 350) | 404 718 | 511 733 | 567 413 |
| 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 | | 454 134 | – | – | – | – | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Taxation | | – | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after taxation | | 454 134 | – | – | – | – | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Attributable to minorities | | | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | 454 134 | – | – | – | – | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | | |
| Surplus/ (Deficit) for the year | | 454 134 | – | – | – | – | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |

Table B4 indicates a budget surplus from operating of **R 10 846 250** together with capital funding of **R 404 million** from grants will be contributed to table B5 to fund the purchase of assets.

1.6 CAPITAL BUDGETING

Table B5 indicates budgeted capital Expenditure by Municipal Vote and standard classification, the budgeted amount is funded from grants and own funds, the funding is taken from table B4 surplus.

DC26 Zululand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|---|-----|---------------------|------------------------|----------------------|----------------------------|--------------------------|----------------------------|-------------------------|----------------------|--------------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted 5 | Accum. Funds 6 | Multi-year capital 7 | Unfore. Unavoid. 8 | Nat. or Prov. Govt 9 | Other Adjusts. 10 | Total Adjusts. 11 | Adjusted Budget 12 | Adjusted Budget | Adjusted Budget |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Capital expenditure - Vote | | | | | | | | | | | | |
| Multi-year expenditure to be adjusted | 2 | | | | | | | | | | | |
| Vote 01 - Council | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 02 - Corporate Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 03 - Finance | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 04 - Community Development | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 05 - Planning & Wsa | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 06 - Technical Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 07 - Water Purification | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 08 - Water Distribution | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 09 - Waste Water | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - * | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 3 | - | - | - | - | - | - | - | - | - | - | - |
| Single-year expenditure to be adjusted | 2 | | | | | | | | | | | |
| Vote 01 - Council | | - | - | - | - | - | 3 500 | (3 500) | - | - | - | - |
| Vote 02 - Corporate Services | | 7 870 | - | - | - | - | 600 | (4 742) | (4 142) | 3 728 | - | 200 |
| Vote 03 - Finance | | 1 222 | - | - | - | - | 5 000 | (1 978) | 3 022 | 4 244 | 4 000 | 5 500 |
| Vote 04 - Community Development | | 13 175 | - | - | - | - | - | (6 601) | (6 601) | 6 574 | 4 708 | 4 943 |
| Vote 05 - Planning & Wsa | | 431 867 | - | - | - | - | - | (32 749) | (32 749) | 399 118 | 507 025 | 562 470 |
| Vote 06 - Technical Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 07 - Water Purification | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 08 - Water Distribution | | - | - | - | - | - | 1 900 | - | 1 900 | 1 900 | - | - |
| Vote 09 - Waste Water | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - * | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Total Capital Expenditure - Vote | | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Capital Expenditure - Functional | | | | | | | | | | | | |
| Governance and administration | | 14 530 | - | - | - | - | 9 100 | (15 808) | (6 708) | 7 822 | 4 000 | 5 500 |
| Executive and council | | - | - | - | - | - | 3 500 | (3 500) | - | - | - | - |
| Finance and administration | | 14 530 | - | - | - | - | 5 600 | (12 308) | (6 708) | 7 822 | 4 000 | 5 500 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 974 | - | - | - | - | - | - | - | 974 | - | - |
| Community and social services | | 974 | - | - | - | - | - | - | - | 974 | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 8 996 | - | - | - | - | - | (1 013) | (1 013) | 7 983 | 7 223 | 7 603 |
| Planning and development | | 8 996 | - | - | - | - | - | (1 013) | (1 013) | 7 983 | 7 223 | 7 603 |
| Road transport | | - | - | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 429 484 | - | - | - | - | 1 900 | (32 749) | (30 849) | 398 635 | 504 510 | 559 810 |
| Energy sources | | - | - | - | - | - | - | - | - | - | - | - |
| Water management | | 429 484 | - | - | - | - | 1 900 | (32 749) | (30 849) | 398 635 | 504 510 | 559 810 |
| Waste water management | | - | - | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - | - | - |
| Other | | 150 | - | - | - | - | - | - | - | 150 | - | 200 |
| Total Capital Expenditure - Functional | 3 | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Funded by: | | | | | | | | | | | | |
| National Government | | 431 867 | - | - | - | - | - | (32 749) | (32 749) | 399 118 | 507 025 | 562 470 |
| Provincial Government | | 13 175 | - | - | - | - | - | (6 601) | (6 601) | 6 574 | 4 708 | 4 943 |
| District Municipality | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 4 | 445 042 | - | - | - | - | - | (39 350) | (39 350) | 405 692 | 511 733 | 567 413 |
| Borrowing | | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 9 092 | - | - | - | - | 11 000 | (10 220) | 780 | 9 872 | 4 000 | 5 700 |
| Total Capital Funding | | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |

Capital budget is funded 98% by grants as per DORA, 2 % is from internally generated funds. Capital budget funding is as follows: Municipal Infrastructure Grant (MIG), Water Services Infrastructure Grant (WSIG), Regional Bulk Infrastructure Grant (RBIG) and internally generated funds.

Capital Projects Summary

| CAPITAL EXPENDITURE BY SOURCE | APPROVED BUDGET 2020/2021 | ADJUSTED BUDGET 2021/2122 |
|--------------------------------------|----------------------------------|----------------------------------|
| Grants | 445 042 000 | 405 692 000 |
| Other Assets | 9 092 250 | 9 872 250 |
| Total Operating Expenditure | 454 134 250 | 415 564 250 |

Projects to be Implemented as per Capital budget

| CAPITAL GRANTS EXPENDITURE (INCLUDING VAT AS PER MFMA CIRCULAR NO. 58) | APPROVED BUDGET | ADJUSTED BUDGET |
|---|------------------------|------------------------|
| Municipal Infrastructure Grant (MIG) | 223 984 000 | 221 235 000 |
| Regional Bulk Infrastructure (RBIG) | 100 000 000 | 70 000 000 |
| Water services infrastructure Grant (WSIG) | 105 500 000 | 105 500 000 |
| Rural Roads Asset Managemnt Systems Grant | 2 383 000 | 2 383 000 |
| Sport infrastructure grant | 5 588 000 | - |
| KwaMajomela Manufacturing | 6 613 000 | 5 600 000 |
| Total Capital Grant Expenditure | 444 068 000 | 404 718 000 |

Internally funded assets

Some of the projects have been reprioritized for future budget in order to keep the current budget running, therefore the Capital budget funded internal has been reduced to R 9 872 250

As part of the assets to be purchased in the financially using the internal source of funds includes:

- IT Infrastructure R 258 261
- Office bearers' vehicles R3 200 000
- Backup Engine (Airport) R 150 000
- Computers R2 222 250
- Furniture R 120 000
- Jetting Machine R 400 000
- Plant Machine: TLB R 1 500 000
- Water Meters R 2 021 739

1.7 ADJUSTED BUDGET TABLES

The following part of budget presentation portrayed below focuses on budget tables as required in terms of regulation 9 of the Municipal Budget and Reporting Regulations. These tables clearly outline the municipality's 2020/2021 budget and MTREF as approved by the Council. Below each table there is a provision of clarification pertaining to what is depicted from the provided tables.

Table B1 - Budget Summary

DC26 Zululand - Table B1 Adjustments Budget Summary - 24/02/2021

| Description | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|--|---------------------|------------------------------|---------------------------|---------------------------------|-------------------------------|---------------------------------|-----------------------------|--------------------------|------------------------------|---------------------------|---------------------------|
| | Original Budget | Prior Adjusted 1 A1 | Accum. Funds 2 B | Multi-year capital 3 C | Unfore. Unavoid. 4 D | Nat. or Prov. Govt 5 E | Other Adjusts. 6 F | Total Adjusts. 7 G | Adjusted Budget 8 H | Adjusted Budget | Adjusted Budget |
| R thousands | A | A1 | B | C | D | E | F | G | H | | |
| Financial Performance | | | | | | | | | | | |
| Property rates | – | – | – | – | – | – | – | – | – | – | – |
| Service charges | 52 507 | – | – | – | – | – | – | – | 52 507 | 54 923 | 57 449 |
| Investment revenue | 5 000 | – | – | – | – | – | – | – | 5 000 | 5 230 | 5 471 |
| Transfers recognised - operational | 515 221 | – | – | – | – | 61 423 | 1 700 | 63 123 | 578 344 | 548 723 | 590 578 |
| Other own revenue | 1 200 | – | – | – | – | – | – | – | 1 200 | 1 255 | 1 313 |
| Total Revenue (excluding capital transfers and contributions) | 573 928 | – | – | – | – | 61 423 | 1 700 | 63 123 | 637 051 | 610 131 | 654 811 |
| Employee costs | 223 466 | – | – | – | – | 2 000 | – | 2 000 | 225 466 | 224 058 | 234 365 |
| Remuneration of councillors | 8 350 | – | – | – | – | – | – | – | 8 350 | 8 735 | 9 136 |
| Depreciation & asset impairment | 62 886 | – | – | – | – | – | – | – | 62 886 | 65 778 | 68 804 |
| Finance charges | – | – | – | – | – | – | – | – | – | – | – |
| Materials and bulk purchases | 32 142 | – | – | – | – | – | (1 575) | (1 575) | 30 567 | 34 331 | 35 910 |
| Transfers and grants | 10 852 | – | – | – | – | 2 950 | 1 811 | 4 761 | 15 613 | 9 669 | 10 114 |
| Other expenditure | 226 166 | – | – | – | – | 45 473 | 11 684 | 57 157 | 283 323 | 263 559 | 290 780 |
| Total Expenditure | 563 862 | – | – | – | – | 50 423 | 11 920 | 62 343 | 626 205 | 606 131 | 649 111 |
| Surplus/(Deficit) | 10 066 | – | – | – | – | 11 000 | (10 220) | 780 | 10 846 | 4 000 | 5 700 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 444 068 | – | – | – | – | – | (39 350) | (39 350) | 404 718 | 511 733 | 567 413 |
| 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 | 454 134 | – | – | – | – | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | 454 134 | – | – | – | – | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Capital expenditure & funds sources | | | | | | | | | | | |
| Capital expenditure | 454 134 | – | – | – | – | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Transfers recognised - capital | 445 042 | – | – | – | – | – | (39 350) | (39 350) | 405 692 | 511 733 | 567 413 |
| Borrowing | – | – | – | – | – | – | – | – | – | – | – |
| Internally generated funds | 9 092 | – | – | – | – | 11 000 | (10 220) | 780 | 9 872 | 4 000 | 5 700 |
| Total sources of capital funds | 454 134 | – | – | – | – | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Financial position | | | | | | | | | | | |
| Total current assets | 117 837 | – | – | – | – | – | 2 560 | 2 560 | 120 397 | 213 895 | 197 614 |
| Total non current assets | 4 624 242 | – | – | – | – | 11 000 | (49 570) | (38 570) | 4 585 672 | 4 805 841 | 4 983 221 |
| Total current liabilities | 138 612 | – | – | – | – | – | 76 000 | 76 000 | 214 612 | 195 286 | 193 736 |
| Total non current liabilities | 45 000 | – | – | – | – | – | – | – | 45 000 | 47 000 | 49 000 |
| Community wealth/Equity | 4 558 467 | – | – | – | – | 11 000 | (123 010) | (112 010) | 4 446 457 | 4 777 450 | 4 938 099 |
| Cash flows | | | | | | | | | | | |
| Net cash from (used) operating | 528 285 | – | – | – | – | – | (66 489) | (66 489) | 461 795 | 578 359 | 641 867 |
| Net cash from (used) investing | (454 834) | – | – | – | – | – | 38 570 | 38 570 | (416 264) | (511 733) | (567 413) |
| Net cash from (used) financing | 88 | – | – | – | – | – | – | – | 88 | (5) | (5) |
| Cash/cash equivalents at the year end | 99 991 | – | – | – | – | – | (42 076) | (42 076) | 57 915 | 155 677 | 218 634 |
| Cash backing/surplus reconciliation | | | | | | | | | | | |
| Cash and investments available | 66 967 | – | – | – | – | – | (8 440) | (8 440) | 58 527 | 144 184 | 120 422 |
| Application of cash and investments | (25 934) | – | – | – | – | – | 201 821 | 201 821 | 175 888 | (2 649) | (16 027) |
| Balance - surplus (shortfall) | 92 900 | – | – | – | – | – | (210 261) | (210 261) | (117 361) | 146 833 | 136 449 |
| Asset Management | | | | | | | | | | | |
| Asset register summary (WDV) | 3 095 642 | – | – | – | – | 11 000 | (49 570) | (38 570) | 3 057 072 | 3 277 241 | 3 454 621 |
| Depreciation & asset impairment | 62 886 | – | – | – | – | – | – | – | 62 886 | 65 778 | 68 804 |
| Renewal and Upgrading of Existing Assets | – | – | – | – | – | – | – | – | – | – | – |
| Repairs and Maintenance | 61 930 | – | – | – | – | 7 000 | (8 396) | (1 396) | 60 534 | 64 779 | 67 759 |
| Free services | | | | | | | | | | | |
| Cost of Free Basic Services provided | – | – | – | – | – | – | – | – | – | – | – |
| Revenue cost of free services provided | – | – | – | – | – | – | – | – | – | – | – |
| Households below minimum service level | | | | | | | | | | | |
| Water: | – | – | – | – | – | – | – | – | – | – | – |
| Sanitation/sewerage: | – | – | – | – | – | – | – | – | – | – | – |
| Energy: | – | – | – | – | – | – | – | – | – | – | – |
| Refuse: | – | – | – | – | – | – | – | – | – | – | – |

DC26 Zululand - Table B2 Adjustments Budget Financial Performance (functional classification) - 24/02/2021

| Standard Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|--|------|---------------------|------------------------|----------------------|----------------------------|--------------------------|----------------------------|-------------------------|----------------------|--------------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted 5 | Accum. Funds 6 | Multi-year capital 7 | Unfore. Unavoid. 8 | Nat. or Prov. Govt 9 | Other Adjusts. 10 | Total Adjusts. 11 | Adjusted Budget 12 | Adjusted Budget | Adjusted Budget |
| R thousands | 1, 4 | A | A1 | B | C | D | E | F | G | H | | |
| Revenue - Functional | | | | | | | | | | | | |
| <i>Governance and administration</i> | | 515 837 | - | - | - | - | 61 423 | (5 666) | 55 757 | 571 594 | 553 297 | 595 451 |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 515 837 | - | - | - | - | 61 423 | (5 666) | 55 757 | 571 594 | 553 297 | 595 451 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 1 911 | - | - | - | - | - | 22 | 22 | 1 933 | 1 911 | 1 911 |
| Community and social services | | 1 911 | - | - | - | - | - | - | - | 1 911 | 1 911 | 1 911 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | 22 | 22 | 22 | - | - |
| <i>Economic and environmental services</i> | | 8 996 | - | - | - | - | - | (1 013) | (1 013) | 7 983 | 7 223 | 7 603 |
| Planning and development | | 8 996 | - | - | - | - | - | (1 013) | (1 013) | 7 983 | 7 223 | 7 603 |
| Road transport | | - | - | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 491 252 | - | - | - | - | - | (32 693) | (32 693) | 458 559 | 559 433 | 617 259 |
| Energy sources | | - | - | - | - | - | - | - | - | - | - | - |
| Water management | | 480 113 | - | - | - | - | - | (32 693) | (32 693) | 447 420 | 547 781 | 605 071 |
| Waste water management | | 11 140 | - | - | - | - | - | - | - | 11 140 | 11 652 | 12 188 |
| Waste management | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | | - | - | - | - | - | - | 1 700 | 1 700 | 1 700 | - | - |
| Total Revenue - Functional | 2 | 1 017 996 | - | - | - | - | 61 423 | (37 650) | 23 773 | 1 041 769 | 1 121 864 | 1 222 224 |
| Expenditure - Functional | | | | | | | | | | | | |
| <i>Governance and administration</i> | | 247 966 | - | - | - | - | 25 886 | (5 275) | 20 611 | 268 577 | 255 543 | 267 243 |
| Executive and council | | 36 873 | - | - | - | - | 5 619 | 2 241 | 7 860 | 44 733 | 38 569 | 40 343 |
| Finance and administration | | 211 093 | - | - | - | - | 20 267 | (7 516) | 12 751 | 223 844 | 216 974 | 226 899 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 22 844 | - | - | - | - | - | (325) | (325) | 22 519 | 24 826 | 25 880 |
| Community and social services | | 11 158 | - | - | - | - | - | (105) | (105) | 11 053 | 12 602 | 13 094 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Health | | 11 686 | - | - | - | - | - | (220) | (220) | 11 466 | 12 224 | 12 786 |
| <i>Economic and environmental services</i> | | 20 502 | - | - | - | - | 10 | 357 | 367 | 20 869 | 21 445 | 22 431 |
| Planning and development | | 20 502 | - | - | - | - | 10 | 357 | 367 | 20 869 | 21 445 | 22 431 |
| Road transport | | - | - | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 264 596 | - | - | - | - | 24 527 | 17 278 | 41 805 | 306 401 | 295 997 | 324 854 |
| Energy sources | | - | - | - | - | - | - | - | - | - | - | - |
| Water management | | 260 968 | - | - | - | - | 24 527 | 17 278 | 41 805 | 302 773 | 292 202 | 320 884 |
| Waste water management | | 3 628 | - | - | - | - | - | - | - | 3 628 | 3 795 | 3 970 |
| Waste management | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | | 7 954 | - | - | - | - | - | (115) | (115) | 7 839 | 8 320 | 8 703 |
| Total Expenditure - Functional | 3 | 563 862 | - | - | - | - | 50 423 | 11 920 | 62 343 | 626 205 | 606 131 | 649 111 |
| Surplus/ (Deficit) for the year | | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |

MBRR Table B2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional and the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table B4.

DC26 Zululand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 24/02/2021

| Vote Description <i>[Insert departmental structure etc]</i> | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|--|-----|---------------------|------------------------|----------------------|----------------------------|--------------------------|----------------------------|------------------------|---------------------|--------------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted 3 | Accum. Funds 4 | Multi-year capital 5 | Unfore. Unavoid. 6 | Nat. or Prov. Govt 7 | Other Adjusts. 8 | Total Adjusts. 9 | Adjusted Budget 10 | Adjusted Budget | Adjusted Budget |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Revenue by Vote | 1 | | | | | | | | | | | |
| Vote 01 - Council | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 02 - Corporate Services | | 400 | - | - | - | - | - | - | - | 400 | 418 | 438 |
| Vote 03 - Finance | | 509 849 | - | - | - | - | 61 423 | (78) | 61 345 | 571 194 | 552 879 | 595 013 |
| Vote 04 - Community Development | | 14 112 | - | - | - | - | - | (4 879) | (4 879) | 9 233 | 6 619 | 6 854 |
| Vote 05 - Planning & Wsa | | 441 128 | - | - | - | - | - | (32 749) | (32 749) | 408 379 | 507 025 | 562 470 |
| Vote 06 - Technical Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 07 - Water Purification | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 08 - Water Distribution | | 41 368 | - | - | - | - | - | 56 | 56 | 41 424 | 43 271 | 45 261 |
| Vote 09 - Waste Water | | 11 140 | - | - | - | - | - | - | - | 11 140 | 11 652 | 12 188 |
| Vote 10 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - * | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 1 017 996 | - | - | - | - | 61 423 | (37 650) | 23 773 | 1 041 769 | 1 121 864 | 1 222 224 |
| Expenditure by Vote | 1 | | | | | | | | | | | |
| Vote 01 - Council | | 36 873 | - | - | - | - | 5 619 | 2 241 | 7 860 | 44 733 | 38 569 | 40 343 |
| Vote 02 - Corporate Services | | 76 116 | - | - | - | - | 13 800 | (732) | 13 068 | 89 184 | 77 526 | 81 092 |
| Vote 03 - Finance | | 132 382 | - | - | - | - | 5 167 | (5 286) | (119) | 132 263 | 138 416 | 144 728 |
| Vote 04 - Community Development | | 42 919 | - | - | - | - | 1 300 | (2 178) | (878) | 42 040 | 44 142 | 46 085 |
| Vote 05 - Planning & Wsa | | 29 958 | - | - | - | - | 10 | 500 | 510 | 30 468 | 31 336 | 32 778 |
| Vote 06 - Technical Services | | 1 926 | - | - | - | - | - | (41) | (41) | 1 885 | 2 014 | 2 107 |
| Vote 07 - Water Purification | | 37 554 | - | - | - | - | - | - | - | 37 554 | 39 281 | 41 088 |
| Vote 08 - Water Distribution | | 202 507 | - | - | - | - | 24 527 | 17 416 | 41 943 | 244 449 | 231 051 | 256 920 |
| Vote 09 - Waste Water | | 3 628 | - | - | - | - | - | - | - | 3 628 | 3 795 | 3 970 |
| Vote 10 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - * | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 563 862 | - | - | - | - | 50 423 | 11 920 | 62 343 | 626 205 | 606 131 | 649 111 |
| Surplus/ (Deficit) for the year | 2 | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |

MBRR Table B3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table B3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|--|-----|---------------------|------------------------|----------------------|----------------------------|--------------------------|----------------------------|------------------------|---------------------|--------------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted 3 | Accum. Funds 4 | Multi-year capital 5 | Unfore. Unavoid. 6 | Nat. or Prov. Govt 7 | Other Adjusts. 8 | Total Adjusts. 9 | Adjusted Budget 10 | Adjusted Budget | Adjusted Budget |
| R thousands | 1 | A | A1 | B | C | D | E | F | G | H | | |
| Revenue By Source | | | | | | | | | | | | |
| Property rates | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | 2 | 41 368 | - | - | - | - | - | - | - | 41 368 | 43 271 | 45 261 |
| Service charges - sanitation revenue | 2 | 11 140 | - | - | - | - | - | - | - | 11 140 | 11 652 | 12 188 |
| Service charges - refuse revenue | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | 200 | - | - | - | - | - | - | - | 200 | 209 | 219 |
| Interest earned - external investments | | 5 000 | - | - | - | - | - | - | - | 5 000 | 5 230 | 5 471 |
| Interest earned - outstanding debtors | | - | - | - | - | - | - | 56 | 56 | 56 | - | - |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 100 | - | - | - | - | - | (78) | (78) | 22 | 105 | 109 |
| Licences and permits | | - | - | - | - | - | - | 22 | 22 | 22 | - | - |
| Agency services | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | | 515 221 | - | - | - | - | 61 423 | 1 700 | 63 123 | 578 344 | 548 723 | 590 578 |
| Other revenue | 2 | 900 | - | - | - | - | - | - | - | 900 | 941 | 985 |
| Gains | | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 573 928 | - | - | - | - | 61 423 | 1 700 | 63 123 | 637 051 | 610 131 | 654 811 |
| Expenditure By Type | | | | | | | | | | | | |
| Employee related costs | | 223 466 | - | - | - | - | 2 000 | - | 2 000 | 225 466 | 224 058 | 234 365 |
| Remuneration of councillors | | 8 350 | - | - | - | - | - | - | - | 8 350 | 8 735 | 9 136 |
| Debt impairment | | 11 000 | - | - | - | - | 3 723 | - | 3 723 | 14 723 | 11 506 | 12 035 |
| Depreciation & asset impairment | | 62 886 | - | - | - | - | - | - | - | 62 886 | 65 778 | 68 804 |
| Finance charges | | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | | 23 552 | - | - | - | - | - | - | - | 23 552 | 25 346 | 26 512 |
| Other materials | | 8 590 | - | - | - | - | - | (1 575) | (1 575) | 7 015 | 8 985 | 9 398 |
| Contracted services | | 139 217 | - | - | - | - | 28 269 | 7 782 | 36 051 | 175 268 | 172 725 | 195 856 |
| Transfers and subsidies | | 10 852 | - | - | - | - | 2 950 | 1 811 | 4 761 | 15 613 | 9 669 | 10 114 |
| Other expenditure | | 75 949 | - | - | - | - | 13 481 | 3 902 | 17 383 | 93 333 | 79 328 | 82 889 |
| Losses | | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 563 862 | - | - | - | - | 50 423 | 11 920 | 62 343 | 626 205 | 606 131 | 649 111 |
| Surplus/(Deficit) | | 10 066 | - | - | - | - | 11 000 | (10 220) | 780 | 10 846 | 4 000 | 5 700 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 444 068 | - | - | - | - | - | (39 350) | (39 350) | 404 718 | 511 733 | 567 413 |
| 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 | | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Taxation | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |

MBRR Table B4 - Budgeted Financial Performance (revenue and expenditure)

Table B4 indicates the budgeted revenue and expenditure by source, and the calculated surplus which will be used to fund Capital Expenditure on table B5.

DC26 Zululand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|---|-----|---------------------|------------------------|----------------------|----------------------------|--------------------------|----------------------------|-------------------------|----------------------|--------------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted 5 | Accum. Funds 6 | Multi-year capital 7 | Unfore. Unavoid. 8 | Nat. or Prov. Govt 9 | Other Adjusts. 10 | Total Adjusts. 11 | Adjusted Budget 12 | Adjusted Budget | Adjusted Budget |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Capital expenditure - Vote | | | | | | | | | | | | |
| Multi-year expenditure to be adjusted | 2 | | | | | | | | | | | |
| Vote 01 - Council | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 02 - Corporate Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 03 - Finance | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 04 - Community Development | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 05 - Planning & Wsa | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 06 - Technical Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 07 - Water Purification | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 08 - Water Distribution | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 09 - Waste Water | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - * | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 3 | - | - | - | - | - | - | - | - | - | - | - |
| Single-year expenditure to be adjusted | 2 | | | | | | | | | | | |
| Vote 01 - Council | | - | - | - | - | - | 3 500 | (3 500) | - | - | - | - |
| Vote 02 - Corporate Services | | 7 870 | - | - | - | - | 600 | (4 742) | (4 142) | 3 728 | - | 200 |
| Vote 03 - Finance | | 1 222 | - | - | - | - | 5 000 | (1 978) | 3 022 | 4 244 | 4 000 | 5 500 |
| Vote 04 - Community Development | | 13 175 | - | - | - | - | - | (6 601) | (6 601) | 6 574 | 4 708 | 4 943 |
| Vote 05 - Planning & Wsa | | 431 867 | - | - | - | - | - | (32 749) | (32 749) | 399 118 | 507 025 | 562 470 |
| Vote 06 - Technical Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 07 - Water Purification | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 08 - Water Distribution | | - | - | - | - | - | 1 900 | - | 1 900 | 1 900 | - | - |
| Vote 09 - Waste Water | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - * | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Total Capital Expenditure - Vote | | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Capital Expenditure - Functional | | | | | | | | | | | | |
| Governance and administration | | 14 530 | - | - | - | - | 9 100 | (15 808) | (6 708) | 7 822 | 4 000 | 5 500 |
| Executive and council | | - | - | - | - | - | 3 500 | (3 500) | - | - | - | - |
| Finance and administration | | 14 530 | - | - | - | - | 5 600 | (12 308) | (6 708) | 7 822 | 4 000 | 5 500 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 974 | - | - | - | - | - | - | - | 974 | - | - |
| Community and social services | | 974 | - | - | - | - | - | - | - | 974 | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 8 996 | - | - | - | - | - | (1 013) | (1 013) | 7 983 | 7 223 | 7 603 |
| Planning and development | | 8 996 | - | - | - | - | - | (1 013) | (1 013) | 7 983 | 7 223 | 7 603 |
| Road transport | | - | - | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 429 484 | - | - | - | - | 1 900 | (32 749) | (30 849) | 398 635 | 504 510 | 559 810 |
| Energy sources | | - | - | - | - | - | - | - | - | - | - | - |
| Water management | | 429 484 | - | - | - | - | 1 900 | (32 749) | (30 849) | 398 635 | 504 510 | 559 810 |
| Waste water management | | - | - | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - | - | - |
| Other | | 150 | - | - | - | - | - | - | - | 150 | - | 200 |
| Total Capital Expenditure - Functional | 3 | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Funded by: | | | | | | | | | | | | |
| National Government | | 431 867 | - | - | - | - | - | (32 749) | (32 749) | 399 118 | 507 025 | 562 470 |
| Provincial Government | | 13 175 | - | - | - | - | - | (6 601) | (6 601) | 6 574 | 4 708 | 4 943 |
| District Municipality | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 4 | 445 042 | - | - | - | - | - | (39 350) | (39 350) | 405 692 | 511 733 | 567 413 |
| Borrowing | | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 9 092 | - | - | - | - | 11 000 | (10 220) | 780 | 9 872 | 4 000 | 5 700 |
| Total Capital Funding | | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |

MBRR Table B5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Table B5 indicates budgeted capital Expenditure by Municipal Vote and standard classification, the budgeted amount is funded from grants and own funds, the funding is taken from table B4 surplus.

DC26 Zululand - Table B6 Adjustments Budget Financial Position - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|--|-----|-------------------------|------------------------------|---------------------------|---------------------------------|-------------------------------|---------------------------------|-----------------------------|--------------------------|-------------------------------|---------------------------|---------------------------|
| | | Original Budget A | Prior Adjusted 3 A1 | Accum. Funds 4 B | Multi-year capital 5 C | Unfore. Unavoid. 6 D | Nat. or Prov. Govt 7 E | Other Adjusts. 8 F | Total Adjusts. 9 G | Adjusted Budget 10 H | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | | |
| Current assets | | | | | | | | | | | | |
| Cash | | 66 967 | - | - | - | - | - | (8 440) | (8 440) | 58 527 | 144 184 | 120 422 |
| Call investment deposits | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Consumer debtors | 1 | 35 404 | - | - | - | - | - | 0 | 0 | 35 404 | 42 027 | 48 498 |
| Other debtors | | 11 467 | - | - | - | - | - | 11 000 | 11 000 | 22 467 | 23 467 | 24 467 |
| Current portion of long-term receivables | | - | - | - | - | - | - | - | - | - | - | - |
| Inventory | | 4 000 | - | - | - | - | - | - | - | 4 000 | 4 217 | 4 227 |
| Total current assets | | 117 837 | - | - | - | - | - | 2 560 | 2 560 | 120 397 | 213 895 | 197 614 |
| Non current assets | | | | | | | | | | | | |
| Long-term receivables | | 14 300 | - | - | - | - | - | - | - | 14 300 | 14 300 | 14 300 |
| Investments | | - | - | - | - | - | - | - | - | - | - | - |
| Investment property | | - | - | - | - | - | - | - | - | - | - | - |
| Investment in Associate | | - | - | - | - | - | - | - | - | - | - | - |
| Property, plant and equipment | 1 | 4 608 942 | - | - | - | - | 7 500 | (45 070) | (37 570) | 4 571 372 | 4 791 541 | 4 968 921 |
| Biological | | - | - | - | - | - | - | - | - | - | - | - |
| Intangible | | 1 000 | - | - | - | - | - | (1 000) | (1 000) | - | - | - |
| Other non-current assets | | - | - | - | - | - | 3 500 | (3 500) | - | - | - | - |
| Total non current assets | | 4 624 242 | - | - | - | - | 11 000 | (49 570) | (38 570) | 4 585 672 | 4 805 841 | 4 983 221 |
| TOTAL ASSETS | | 4 742 079 | - | - | - | - | 11 000 | (47 010) | (36 010) | 4 706 069 | 5 019 736 | 5 180 835 |
| LIABILITIES | | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing | | - | - | - | - | - | - | - | - | - | - | - |
| Consumer deposits | | 3 612 | - | - | - | - | - | - | - | 3 612 | 3 617 | 3 622 |
| Trade and other payables | | 120 000 | - | - | - | - | - | 91 000 | 91 000 | 211 000 | 191 669 | 190 114 |
| Provisions | | 15 000 | - | - | - | - | - | (15 000) | (15 000) | - | - | - |
| Total current liabilities | | 138 612 | - | - | - | - | - | 76 000 | 76 000 | 214 612 | 195 286 | 193 736 |
| Non current liabilities | | | | | | | | | | | | |
| Borrowing | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Provisions | 1 | 45 000 | - | - | - | - | - | - | - | 45 000 | 47 000 | 49 000 |
| Total non current liabilities | | 45 000 | - | - | - | - | - | - | - | 45 000 | 47 000 | 49 000 |
| TOTAL LIABILITIES | | 183 612 | - | - | - | - | - | 76 000 | 76 000 | 259 612 | 242 286 | 242 736 |
| NET ASSETS | 2 | 4 558 467 | - | - | - | - | 11 000 | (123 010) | (112 010) | 4 446 457 | 4 777 450 | 4 938 099 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 4 558 467 | - | - | - | - | 11 000 | (123 010) | (112 010) | 4 446 457 | 4 777 450 | 4 938 099 |
| Reserves | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | | 4 558 467 | - | - | - | - | 11 000 | (123 010) | (112 010) | 4 446 457 | 4 777 450 | 4 938 099 |

MBRR Table B6 - Budgeted Financial Position

Table A6 is consistent with international standards of good financial management practice, and improves the understanding ability of councillors and management of the impact of the budget on the statement of financial position (balance sheet).

This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth.

Table SB2 is providing a detailed analysis of the major components of a number of items, including:

- Call investments deposits;

- Cash & Overdraft
- Consumer debtors;
- Property, plant and equipment;
- Trade and other payables;
- Provisions
- Debt impairment

The financial position determines whether the Municipality will be able to generate enough revenue from its assets in order to service its liabilities and maintain its operations. Below each line item on the face of Financial position will be explained.

Current Assets

Cash

Cash at the end of the financial year is expected to be **R 58 million** at the end of the financial year, the cash surplus is due to cash outflow relief from non-cash items such as depreciation and debt impairment

Consumer debtors

Consumer debtors include debtors from water and sanitation services, and expected balance at the end of the financial year is **R 35 million**

Consumer debtors are calculated as follows:

| | |
|---------------------------------------|---------------------|
| Opening balance (Actual June balance) | R 132 356 378 |
| Current year billing | R 52 000 000 |
| Collection | (R 26 129 834) |
| Closing balance | R 148 693 166 |
| Provision | (R 122 823 000) |
| Debtors Balance | R 35 403 544 |

Other debtors

Other debtors consist of VAT assumed to be receivable by the end of the financial year, the expected balance at the end of the financial year is **R 22 million**.

Other debtors are calculated as follows:

| | |
|---------------------------------------|---------------------|
| VAT receivable at the end of the year | R 20 466 623 |
| Other receivables from non-exchange | <u>R 2 000 000</u> |
| | R 22 466 623 |

Inventory

The inventory is assumed to be **R 4 million** by the end of the financial year.

Non-Current Assets

Long term receivables

The long-term receivables consist of Eskom account Deposits and are expected to be **R 14.3 million** by the end of the financial year. As the Municipalities infrastructure program continues, new connections are expected to be made and municipality will have to pay deposits to Eskom.

Property plant and equipment

Property plant and equipment includes capital acquisition from table B5, and the carrying amount of all asset owned by the municipality, total expected balance at the end of the financial year is **R 4.5 billion** after considering the decrease in capital budget.

Intangible

The intangible will be adjusted down from R1000 000 and re-allocated to priority projects, the provision for intangible will be made in budget 2021-2022

Current Liabilities

Consumer deposits

Consumer deposits are deposit amounts of customers that have accounts with the municipality, the expected balance at the end of the financial year is **R 3.6 million**

Trade and other payables

Trade and other payables are amounts owed by the municipality to service providers. Trade and other payables are based on the 19/20 draft Annual financial statements (AFS), creditors amount of **R 211 million**. This large volume of creditors has a significant impact on the funding position of the Municipality.

R 211 million includes amount held for retention purposes, current provisions, and creditors.

Calculation of Trade and other payables are calculated as follows

| | |
|--|----------------------|
| Opening balance (actual balance as at June 2020) | R 211 000 000 |
| Year-end payments | (R 129 000 000) |
| Retention | (10 000 000) |
| Purchases, provisions | R 110 000 000 |
| Closing balance as at 30 June 2021 | <u>R 182 000 000</u> |

As part of the balance of **R 211 million**, Retention held is **R 50 million** as per 19/20 draft Annual Financial Statements (AFS) which less than **R 10 million** will be released in the current year 20/21, current provisions of **R 15 million** include leave provision which will not all be paid in the current year. The Municipality acknowledges that reserves need to be created for such funds.

Provisions

Current provisions have been removed since they are already included under Trade and other payables

Accumulated surplus

Accumulated surplus is the net worth of the Municipality, sitting at **R 4.4 billion**

DC26 Zululand - Table B7 Adjustments Budget Cash Flows - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|--|-----|-------------------------|------------------------------|---------------------------|---------------------------------|-------------------------------|---------------------------------|-----------------------------|--------------------------|-------------------------------|---------------------------|---------------------------|
| | | Original Budget A | Prior Adjusted 3 A1 | Accum. Funds 4 B | Multi-year capital 5 C | Unfore. Unavoid. 6 D | Nat. or Prov. Govt 7 E | Other Adjusts. 8 F | Total Adjusts. 9 G | Adjusted Budget 10 H | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Property rates | | | | | | | | | - | - | | |
| Service charges | | - | - | - | - | - | - | 26 130 | 26 130 | 26 130 | - | - |
| Other revenue | | 128 130 | - | - | - | - | - | (128 130) | (128 130) | - | 130 000 | 132 000 |
| Transfers and Subsidies - Operational | 1 | 515 221 | - | - | - | - | - | 61 423 | 61 423 | 576 644 | 548 723 | 590 578 |
| Transfers and Subsidies - Capital | 1 | 444 068 | - | - | - | - | - | (41 450) | (41 450) | 402 618 | 511 733 | 567 413 |
| Interest | | 5 000 | - | - | - | - | - | - | - | 5 000 | 5 230 | 5 471 |
| Dividends | | | | | | | | | - | - | | |
| Payments | | | | | | | | | | | | |
| Suppliers and employees | | (564 134) | - | - | - | - | - | 31 051 | 31 051 | (533 083) | (617 327) | (653 594) |
| Finance charges | | | | | | | | | - | - | | |
| Transfers and Grants | 1 | - | - | - | - | - | - | (15 513) | (15 513) | (15 513) | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 528 285 | - | - | - | - | - | (66 489) | (66 489) | 461 795 | 578 359 | 641 867 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Proceeds on disposal of PPE | | | | | | | | | - | - | | |
| Decrease (increase) in non-current receivables | | (700) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | | |
| Capital assets | | (454 134) | - | - | - | - | - | 38 570 | 38 570 | (415 564) | (511 733) | (567 413) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (454 834) | - | - | - | - | - | 38 570 | 38 570 | (415 564) | (511 733) | (567 413) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Short term loans | | | | | | | | | - | - | | |
| Borrowing long term/refinancing | | | | | | | | | - | - | | |
| Increase (decrease) in consumer deposits | | 88 | - | - | - | - | - | - | - | - | (5) | (5) |
| Payments | | | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | | - | - | | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 88 | - | - | - | - | - | - | - | - | (5) | (5) |
| NET INCREASE/(DECREASE) IN CASH HELD | | 73 538 | - | - | - | - | - | (27 919) | (27 919) | 46 231 | 66 621 | 74 449 |
| Cash/cash equivalents at the year begin: | 2 | 26 452 | - | - | - | - | - | (14 156) | (14 156) | 12 296 | 89 056 | 144 184 |
| Cash/cash equivalents at the year end: | 2 | 99 991 | - | - | - | - | - | (42 076) | (42 076) | 58 527 | 155 677 | 218 634 |

MBRR Table B7 - Budgeted Cash Flow Statement

The budgeted cash flow statement is the first measurement in determining if the budget is funded.

Cashflow from Operating Activities

Receipts

Service charges

The **R 26 million** on service charges is based on the 50% collection rate, the collection rate is based on previous years collection. In the original budget the **R 26 million** was sitting under other revenue and has been reclassified correctly to reflect as service charges. No adjustment is made to the collection level.

The municipality will also take the following initiatives to boost collection rate:

- The municipality is not only collecting the current billing but also the debtors from previous financial years.
- The municipality has a revised revenue enhancement strategy
- The municipality has an external debt collector to assist with the collection

- Municipality has set a target to collect all debts from Government departments
- The installation of new meters will help a lot because there were leaks from old meters.
- Municipality have adopted the indigent policy, that will assist in determination of the indigent households. The indigent register is in progress

Transfers and subsidies – Operational

Transfers and subsidies - Operational are expected to be received as per DoRA,

Transfers and subsidies – Capital

Transfers and subsidies - Capital are expected to be received as per DORA, there will be decrease as the revised DORA indicate a decrease in some capital grants and provincial gazette also shows the decreased allocation

Interest

Interest on investment of **R 5 million** is based on the trend and the investments and expected transfers to come, the interest includes interest on investments made and interest on bank balance.

Payments

Suppliers and employees

The municipality is expecting to spend 100% of what has been budgeted on 2020-2021 Table B4, but excluding non-cash items such as depreciation and debt impairment. After correcting payments to suppliers and employees (only to include current year payments, & exclude payment to creditors accumulated in previous years, to allow for table B8-working capital reconciliation) a total amount of **R 533 million** will be paid.

Transfers and grants paid

Transfers and grants are expected to be 100% spent, an amount of **R 15.5 million** will be paid by the end of the financial year.

Cashflow from Investing activities

Receipts

Non-current receivables

VAT Refund from SARS is projected at an amount of **R 94 million**, this refund is added under **Cashflow from Investing Activities - Decrease (increase) other non-current receivables** as per Provincial & National treasury directive.

Payments

Capital Assets

The capital budget is expected to be 100% spent by the end of the financial year, **R 415 564 250**

Cash and cash equivalents at the end

Cash and cash equivalents are expected to be **R 58 million** and this is what is available to apply on working capital on table A8

DC26 Zululand - Table B8 Cash backed reserves/accumulated surplus reconciliation - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|--|-----|---------------------|------------------------|----------------------|----------------------------|--------------------------|----------------------------|------------------------|---------------------|--------------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted 3 | Accum. Funds 4 | Multi-year capital 5 | Unfore. Unavoid. 6 | Nat. or Prov. Govt 7 | Other Adjusts. 8 | Total Adjusts. 9 | Adjusted Budget 10 | Adjusted Budget | Adjusted Budget |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Cash and investments available | | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 99 991 | – | – | – | – | – | (42 076) | (42 076) | 57 915 | 155 677 | 218 634 |
| Other current investments > 90 days | | (33 024) | – | – | – | – | – | 33 636 | 33 636 | 612 | (11 492) | (98 211) |
| Non current assets - Investments | 1 | – | – | – | – | – | – | – | – | – | – | – |
| Cash and investments available: | | 66 967 | – | – | – | – | – | (8 440) | (8 440) | 58 527 | 144 184 | 120 422 |
| Applications of cash and investments | | | | | | | | | | | | |
| Unspent conditional transfers | | – | – | – | – | – | – | – | – | – | – | – |
| Unspent borrowing | | | | | | | | | | | | |
| Statutory requirements | | | | | | | | | | | | |
| Other working capital requirements | 2 | (25 934) | – | | | | | 201 821 | 201 821 | 175 888 | (2 649) | (16 027) |
| Other provisions | | | | | | | | | | | | |
| Long term investments committed | | – | – | – | – | – | – | – | – | – | – | – |
| Reserves to be backed by cash/investments | | – | – | – | – | – | – | – | – | – | – | – |
| Total Application of cash and investments: | | (25 934) | – | – | – | – | – | 201 821 | 201 821 | 175 888 | (2 649) | (16 027) |
| Surplus(shortfall) | | 92 900 | – | – | – | – | – | (210 261) | (210 261) | (117 361) | 146 833 | 136 449 |

MBRR Table B8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist

Table B8 shows that the 2020/2021 Adjusted budget is unfunded, the cause of the unfunded position is that the municipality has a large volume of creditors accumulated from previous financial years. The Municipality has created a Budget funding plan showing an improving funding position starting from 2021/2022 budget, the budget funding plan has been tabled and adopted by council.

DC26 Zululand - Table B9 Asset Management - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|--|-----|-------------------------|------------------------------|---------------------------|---------------------------------|--------------------------------|----------------------------------|------------------------------|---------------------------|-------------------------------|---------------------------|---------------------------|
| | | Original Budget A | Prior Adjusted 7 A1 | Accum. Funds 8 B | Multi-year capital 9 C | Unfore. Unavoid. 10 D | Nat. or Prov. Govt 11 E | Other Adjusts. 12 F | Total Adjusts. 13 G | Adjusted Budget 14 H | Adjusted Budget | Adjusted Budget |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | | |
| <u>Total New Assets to be adjusted</u> | 1 | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Roads Infrastructure | | 2 383 | - | - | - | - | - | - | - | 2 383 | 2 515 | 2 660 |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 384 687 | - | - | - | - | 3 000 | (34 173) | (31 173) | 353 514 | 504 510 | 559 810 |
| Sanitation Infrastructure | | 44 797 | - | - | - | - | - | 446 | 446 | 45 243 | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 431 867 | - | - | - | - | 3 000 | (33 727) | (30 727) | 401 140 | 507 025 | 562 470 |
| Community Facilities | | 6 613 | - | - | - | - | - | (1 013) | (1 013) | 5 600 | 4 708 | 4 943 |
| Sport and Recreation Facilities | | 5 588 | - | - | - | - | - | (5 588) | (5 588) | - | - | - |
| Community Assets | | 12 201 | - | - | - | - | - | (6 601) | (6 601) | 5 600 | 4 708 | 4 943 |
| Heritage Assets | | - | - | - | - | - | 3 500 | (3 500) | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Other Assets | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | 1 000 | - | - | - | - | - | (1 000) | (1 000) | - | - | - |
| Intangible Assets | | 1 000 | - | - | - | - | - | (1 000) | (1 000) | - | - | - |
| Computer Equipment | | 5 222 | - | - | - | - | 2 000 | (4 742) | (2 742) | 2 481 | 4 000 | 5 500 |
| Furniture and Office Equipment | | 120 | - | - | - | - | - | - | - | 120 | - | - |
| Machinery and Equipment | | 1 124 | - | - | - | - | 1 900 | - | 1 900 | 3 024 | - | 200 |
| Transport Assets | | 2 600 | - | - | - | - | 600 | - | 600 | 3 200 | - | - |
| Land | | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - |
| <u>Total Renewal of Existing Assets to be adjusted</u> | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Community Facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Other Assets | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | | | |
|--|----|-----------|---|---|---|---|--------|----------|----------|-----------|-----------|-----------|
| Total Upgrading of Existing Assets to be adjusted | 2a | - | - | - | - | - | - | - | - | - | - | - |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Community Facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Other Assets | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure to be adjusted | 4 | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Roads Infrastructure | | 2 383 | - | - | - | - | - | - | - | 2 383 | 2 515 | 2 660 |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 384 687 | - | - | - | - | 3 000 | (34 173) | (31 173) | 353 514 | 504 510 | 559 810 |
| Sanitation Infrastructure | | 44 797 | - | - | - | - | - | 446 | 446 | 45 243 | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 431 867 | - | - | - | - | 3 000 | (33 727) | (30 727) | 401 140 | 507 025 | 562 470 |
| Community Facilities | | 6 613 | - | - | - | - | - | (1 013) | (1 013) | 5 600 | 4 708 | 4 943 |
| Sport and Recreation Facilities | | 5 588 | - | - | - | - | - | (5 588) | (5 588) | - | - | - |
| Community Assets | | 12 201 | - | - | - | - | - | (6 601) | (6 601) | 5 600 | 4 708 | 4 943 |
| Heritage Assets | | - | - | - | - | - | 3 500 | (3 500) | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | 1 000 | - | - | - | - | - | (1 000) | (1 000) | - | - | - |
| Intangible Assets | | 1 000 | - | - | - | - | - | (1 000) | (1 000) | - | - | - |
| Computer Equipment | | 5 222 | - | - | - | - | 2 000 | (4 742) | (2 742) | 2 481 | 4 000 | 5 500 |
| Furniture and Office Equipment | | 120 | - | - | - | - | - | - | - | 120 | - | - |
| Machinery and Equipment | | 1 124 | - | - | - | - | 1 900 | - | 1 900 | 3 024 | - | 200 |
| Transport Assets | | 2 600 | - | - | - | - | 600 | - | 600 | 3 200 | - | - |
| Land | | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENDITURE to be adjusted | 4 | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 3 095 642 | - | - | - | - | 11 000 | (49 570) | (38 570) | 3 057 072 | 3 277 241 | 3 454 621 |
| Roads Infrastructure | | 2 383 | - | - | - | - | - | - | - | 2 383 | 2 515 | 2 660 |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 384 687 | - | - | - | - | 3 000 | (34 173) | (31 173) | 353 514 | 504 510 | 559 810 |
| Sanitation Infrastructure | | 44 797 | - | - | - | - | - | 446 | 446 | 45 243 | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | | | |
|---|----------|------------------|----------|----------|----------|----------|---------------|-----------------|-----------------|------------------|------------------|------------------|
| Infrastructure | | 431 867 | - | - | - | - | 3 000 | (33 727) | (30 727) | 401 140 | 507 025 | 562 470 |
| Community Assets | | 12 201 | - | - | - | - | - | (6 601) | (6 601) | 5 600 | 4 708 | 4 943 |
| Heritage Assets | | - | - | - | - | - | 3 500 | (3 500) | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Other Assets | | 2 641 508 | - | - | - | - | - | - | - | 2 641 508 | 2 761 508 | 2 881 508 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | 1 000 | - | - | - | - | - | (1 000) | (1 000) | - | - | - |
| Computer Equipment | | 5 222 | - | - | - | - | 2 000 | (4 742) | (2 742) | 2 481 | 4 000 | 5 500 |
| Furniture and Office Equipment | | 120 | - | - | - | - | - | - | - | 120 | - | - |
| Machinery and Equipment | | 1 124 | - | - | - | - | 1 900 | - | 1 900 | 3 024 | - | 200 |
| Transport Assets | | 2 600 | - | - | - | - | 600 | - | 600 | 3 200 | - | - |
| Land | | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 3 095 642 | - | - | - | - | 11 000 | (49 570) | (38 570) | 3 057 072 | 3 277 241 | 3 454 621 |
| EXPENDITURE OTHER ITEMS | | | | | | | | | | | | |
| Depreciation & asset impairment | | 62 886 | - | - | - | - | - | - | - | 62 886 | 65 778 | 68 804 |
| Repairs and Maintenance by asset class | 3 | 61 930 | - | - | - | - | 7 000 | (8 396) | (1 396) | 60 534 | 64 779 | 67 759 |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 57 000 | - | - | - | - | 4 500 | (6 690) | (2 190) | 54 810 | 59 622 | 62 365 |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 57 000 | - | - | - | - | 4 500 | (6 690) | (2 190) | 54 810 | 59 622 | 62 365 |
| Community Facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | 2 500 | - | - | - | - | 1 500 | (26) | 1 474 | 3 974 | 2 615 | 2 735 |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Other Assets | | 2 500 | - | - | - | - | 1 500 | (26) | 1 474 | 3 974 | 2 615 | 2 735 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | 900 | - | - | - | - | - | (500) | (500) | 400 | 941 | 985 |
| Furniture and Office Equipment | | 100 | - | - | - | - | - | - | - | 100 | 105 | 109 |
| Machinery and Equipment | | 430 | - | - | - | - | - | 250 | 250 | 680 | 450 | 470 |
| Transport Assets | | 1 000 | - | - | - | - | 1 000 | (1 430) | (430) | 570 | 1 046 | 1 094 |
| Land | | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | 6 | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURE OTHER ITEMS to be adjusted | | 124 816 | - | - | - | - | 7 000 | (8 396) | (1 396) | 123 420 | 130 557 | 136 563 |
| Renewal and upgrading of Existing Assets as % of total capex | | 0.0% | 0.0% | | | | | | | 0.0% | 0.0% | 0.0% |
| Renewal and upgrading of Existing Assets as % of deprecn" | | 0.0% | 0.0% | | | | | | | 0.0% | 0.0% | 0.0% |
| R&M as a % of PPE | | 2.0% | 0.0% | | | | | | | 2.0% | 2.0% | 2.0% |
| Renewal and upgrading and R&M as a % of PPE | | 2.0% | 0.0% | | | | | | | 2.0% | 2.0% | 2.0% |

MBRR Table B9 - Asset Management

Table B9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE

The infrastructure is funded solely by grants such as MIG, RBIG and WISG, most portions is spent on water provision. The municipal budget for repairs and maintenance is not 8% of PPE, funding is very limited; at the moment there is nothing the municipality can do to fund the budget.

DC26 Zululand - Table B10 Basic service delivery measurement - 24/02/2021

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

B10 Basic service delivery measurement

More details are provided in Table B10 Basic service delivery measurement.

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the municipality's Indigent Policy.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

The information in the B10 is provided or taken from the municipality WSDP for 2020/2021. The Zululand district municipality is operating in the area that is dominated by rural areas, most households seems to be indigent as were are in the process of updating the register, the households that are getting billed are people from small urban areas, so the number of households with access to water will increase but not correlating with the increase in service charges. The municipality still stand with the target that was outlined in approved budget.

PART 2 – SUPPORTING DOCUMENTS

2.1 ADJUSTMENTS TO BUDGET ASSUMPTIONS

The adjustment to the budget assumptions is driven by performance against approved budget. There are movements and adjustments made to operating budget and capital budget. The municipality decided to approach the budget in the way that is cost saving and avoid unnecessary expenditure and prioritise service delivery programs.

2.2 ADJUSTMENTS TO BUDGET FUNDING

The funding of the adjustment budget is structured as following

| 2020/2021 OPERATING REVENUE | APPROVED BUDGET | FIRST ADJUSTED BUDGET | ADJUSTMENT | SECOND ADJUSTED BUDGET |
|--|--------------------|-----------------------|------------------|------------------------|
| Provincial and National Operating Grants | 515 221 000 | 576 644 000 | 1 700 000 | 578 344 000 |
| Own Revenue | 900 000 | 900 000 | | 900 000 |
| Water and Sewerage charges | 52 507 746 | 52 507 746 | | 52 507 746 |
| Rental Income | 200 000 | 200 000 | | 200 000 |
| Interest Earned | 5 000 000 | 5 000 000 | | 5 000 000 |
| Fines and Penalties, forfeits: Collection | 100 000 | 100 000 | - 78 000 | 22 000 |
| Licences and permits | | | 22 000 | 22 000 |
| Interest on Outstanding Debtors | | | 56 000 | 56 000 |
| Total Operating Revenue excl. Capital Transfers | 573 928 746 | 635 351 746 | 1 700 000 | 637 051 746 |

| 2020/2021 CAPITAL FUNDING | APPROVED BUDGET | FIRST ADJUSTED BUDGET | ADJUSTMENT | SECOND ADJUSTED BUDGET |
|--|--------------------|-----------------------|---------------------|------------------------|
| Municipal Infrastructure Grant (MIG) | 223 984 000 | 223 984 000 | - 2 749 000 | 221 235 000 |
| Regional Bulk Infrastructure (RBIG) | 100 000 000 | 100 000 000 | - 30 000 000 | 70 000 000 |
| Water services infrastructure Grant (WSIG) | 105 500 000 | 105 500 000 | - | 105 500 000 |
| Rural Roads Asset Management Systems Grant | 2 383 000 | 2 383 000 | - | 2 383 000 |
| Sports Infrastructure Grant | 5 588 000 | 5 588 000 | - 5 588 000 | - |
| KwaMajomela Manufacturing | 6 613 000 | 6 613 000 | - 1 013 000 | 5 600 000 |
| Indonsa Grant | 974 000 | 974 000 | - | 974 000 |
| Internally generated funding | 9 092 250 | 20 092 250 | - 10 220 000 | 9 872 250 |
| Total Capital Funding | 454 134 250 | 465 134 250 | - 49 570 000 | 415 564 250 |

The way that the budget is funded will ensure that the municipality will be sustainable on the short term.

Planned savings and efficiencies

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

Telephone costs

Overtime

Non priority projects

Investments

Short-term investments are anticipated to take place during the course of the budget financial year, but no investment is projected at year-end of the budget financial year.

2.3 ADJUSTMENTS TO EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

There has amendments to grants allocation as per revised DORA and provincial gazette allocation. The expectation is that the remaining balance on all grant's allocation will be exhausted at the end of the year.

Particulars of budgeted allocations and grants

Please refer to Supporting Table SB8: Expenditure on transfers and grant programme.

DC26 Zululand - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|--|-----|----------------------|---------------------------|------------------------------|------------------------------|--------------------------|--------------------------|---------------------------|------------------------|------------------------|
| | | Original Budget A | Prior Adjusted 2 A1 | Multi-year capital 3 B | Nat. or Prov. Govt 4 C | Other Adjusts. 5 D | Total Adjusts. 6 E | Adjusted Budget 7 F | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | |
| EXPENDITURE ON TRANSFERS AND GRANT PROGRAM: | 1 | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 488 940 | – | – | 46 700 | 10 220 | 56 920 | 545 860 | 526 831 | 566 251 |
| Local Government Equitable Share | | | | | | | | | | |
| Equitable Share | | 478 359 | – | – | 46 700 | 10 340 | 57 040 | 535 399 | 525 505 | 564 920 |
| Expanded Public Works Programme Integrated Grant | | 9 261 | – | – | – | – | – | 9 261 | – | – |
| Local Government Financial Management Grant | | 1 200 | – | – | – | – | – | 1 200 | 1 200 | 1 200 |
| Municipal Disaster Relief Grant | | 120 | – | – | – | (120) | (120) | – | 126 | 131 |
| Municipal Infrastructure Grant | | – | – | – | – | – | – | – | – | – |
| Rural Road Asset Management Systems Grant | | – | – | – | – | – | – | – | – | – |
| Water Services Infrastructure Grant | | – | – | – | – | – | – | – | – | – |
| Provincial Government: | | 937 | – | – | – | 1 700 | 1 700 | 2 637 | 1 911 | 1 911 |
| Art Centres Subsidies | | – | – | – | – | – | – | – | – | – |
| Development Planning and Shared Services | | – | – | – | – | – | – | – | – | – |
| Environmental Grant | | – | – | – | – | – | – | – | – | – |
| Specify (Add grant description) | | 937 | – | – | – | 1 700 | 1 700 | 2 637 | 1 911 | 1 911 |
| Tourism Events | | – | – | – | – | – | – | – | – | – |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | – | – | – | – | – | – | – | – | – |
| <i>KwazuluNatal Provincial Planning and Development Commission</i> | | – | – | – | – | – | – | – | – | – |
| Total operating expenditure of Transfers and Grants: | | 489 877 | – | – | 46 700 | 11 920 | 58 620 | 548 497 | 528 742 | 568 162 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 431 867 | – | – | – | (32 749) | (32 749) | 399 118 | 507 025 | 562 470 |
| Local Government Financial Management Grant | | – | – | – | – | – | – | – | – | – |
| Municipal Infrastructure Grant | | 223 984 | – | – | – | (2 749) | (2 749) | 221 235 | 244 510 | 259 530 |
| Regional Bulk Infrastructure Grant | | 100 000 | – | – | – | (30 000) | (30 000) | 70 000 | 150 000 | 200 000 |
| Rural Road Asset Management Systems Grant | | 2 383 | – | – | – | – | – | 2 383 | 2 515 | 2 660 |
| Water Services Infrastructure Grant | | 105 500 | – | – | – | – | – | 105 500 | 110 000 | 100 280 |
| Provincial Government: | | 13 175 | – | – | – | (6 601) | (6 601) | 6 574 | 4 708 | 4 943 |
| Specify (Add grant description) | | 13 175 | – | – | – | (6 601) | (6 601) | 6 574 | 4 708 | 4 943 |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | – | – | – | – | – | – | – | – | – |
| Total capital expenditure of Transfers and Grants | | 445 042 | – | – | – | (39 350) | (39 350) | 405 692 | 511 733 | 567 413 |
| Total capital expenditure of Transfers and Grants | | 934 919 | – | – | 46 700 | (27 430) | 19 270 | 954 189 | 1 040 475 | 1 135 575 |

2.4 ADJUSTMENTS TO ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY

The municipality have decided to stop tourism grants because of the COVID -19, but will be provided for in the adjustment budget.

Please refer to Supporting Table SB10 Transfers and grants made by the municipality.

DC26 Zululand - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 24/02/2021

| Supporting Table 2019 Adjustments Budget transfers and grants made by the municipality 2020/2021 | | | | | | | | | | | | |
|--|-----|----------------------|------------------------|---------------------|---------------------------|-------------------------|----------------------------|------------------------|------------------------|-------------------------|------------------------|------------------------|
| Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| | | Original Budget A | Prior Adjusted 6 A1 | Accum. Funds 7 B | Multi-year capital 8 C | Unfore. Unavoid. 9 D | Nat. or Prov. Govt 10 E | Other Adjusts. 11 F | Total Adjusts. 12 G | Adjusted Budget 13 H | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | |
| Cash transfers to other municipalities | | | | | | | | | | | | |
| Dm Kzn: Zululand - Planning &Dev Tourism | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Dm Kzn: Zululand - Environ Protection | | - | - | - | - | - | - | - | - | - | - | - |
| Dm Kzn: Zululand - Planning &Dev | | - | - | - | - | - | - | - | - | - | - | - |
| Dm Kzn: Zululand - Planning &Dev Tourism | | - | - | - | - | - | - | - | - | - | - | - |
| Dm Kzn: Zululand - Plan &Dev Tourism | | - | - | - | - | - | - | - | - | - | - | - |
| Dm Kzn: Zululand - Planning &Dev | | 150 | - | - | - | - | - | (150) | (150) | - | 157 | 164 |
| Dm Kzn: Zululand - Planning &Dev Tourism | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL ALLOCATIONS TO MUNICIPALITIES: | | 150 | - | - | - | - | - | (150) | (150) | - | 157 | 164 |
| Cash transfers to Entities/Other External Mechanisms | | | | | | | | | | | | |
| | 2 | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| TOTAL ALLOCATIONS TO ENTITIES/EMs' | | - | - | - | - | - | - | - | - | - | - | - |
| Cash transfers to other Organs of State | | | | | | | | | | | | |
| | 3 | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE: | | - | - | - | - | - | - | - | - | - | - | - |
| Cash transfers to other Organisations | | | | | | | | | | | | |
| | 4 | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS: | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL CASH TRANSFERS | 5 | 150 | - | - | - | - | - | (150) | (150) | - | 157 | 164 |
| | | | | | | | | | | | | |
| Non-cash transfers to other municipalities | | | | | | | | | | | | |
| | 1 | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| TOTAL ALLOCATIONS TO MUNICIPALITIES: | | - | - | - | - | - | - | - | - | - | - | - |
| Non-cash transfers to Entities/Other External Mechanisms | | | | | | | | | | | | |
| | 2 | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| TOTAL ALLOCATIONS TO ENTITIES/EMs' | | - | - | - | - | - | - | - | - | - | - | - |
| Non-cash transfers to other Organs of State | | | | | | | | | | | | |
| | 3 | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE: | | - | - | - | - | - | - | - | - | - | - | - |
| Non-cash transfers to other Organisations | | | | | | | | | | | | |
| Ts_O_Ik_Np Ins_Unspecified | 4 | - | - | - | - | - | - | - | - | - | - | - |
| Non Prof: Unspecified | | - | - | - | - | - | - | - | - | - | - | - |
| Ts_O_Ik_Np Ins_Unspecified | | 5 702 | - | - | - | - | - | 861 | 861 | 6 563 | 4 282 | 4 479 |
| | | | | | | | | | - | - | | |
| TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS: | | 5 702 | - | - | - | - | - | 861 | 861 | 6 563 | 4 282 | 4 479 |
| TOTAL NON-CASH TRANSFERS | 5 | 5 702 | - | - | - | - | - | 861 | 861 | 6 563 | 4 282 | 4 479 |
| TOTAL TRANSFERS | | 5 852 | - | - | - | - | - | 711 | 711 | 6 563 | 4 439 | 4 643 |

2.5 ADJUSTMENTS TO COUNCILLORS ALLOWANCE AND EMPLOYEE BENEFITS

No adjustment budgets on the salaries and allowances of municipal staff and councillors. Please refer to Supporting Table SB 11 Councillors Allowances, Senior Managers and all employees.

DC26 Zululand - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 24/02/2021

| Summary of remuneration | Ref | Budget Year 2020/21 | | | | | | | | | % change |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | |
| R thousands | | A | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| | | | A1 | B | C | D | E | F | G | H | |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | | |
| Basic Salaries and Wages | | - | - | | | - | | - | - | - | |
| Pension and UIF Contributions | | 448 | - | | | - | | - | - | 448 | 0.0% |
| Medical Aid Contributions | | 267 | - | | | - | | - | - | 267 | 0.0% |
| Motor Vehicle Allowance | | 1 818 | - | | | - | | - | - | 1 818 | 0.0% |
| Cellphone Allowance | | 653 | - | | | - | | - | - | 653 | |
| Housing Allowances | | - | - | | | - | | - | - | - | |
| Other benefits and allowances | | 5 164 | - | | | - | | - | - | 5 164 | |
| Sub Total - Councillors | | 8 350 | - | | | - | | - | - | 8 350 | 0.0% |
| % increase | | | (0) | | | | | | | - | |
| Senior Managers of the Municipality | | | | | | | | | | | |
| Basic Salaries and Wages | | 6 442 | - | - | | - | | - | - | 6 442 | 0.0% |
| Pension and UIF Contributions | | 64 | - | - | | - | | - | - | 64 | 0.0% |
| Medical Aid Contributions | | 144 | - | - | | - | | - | - | 144 | 0.0% |
| Overtime | | - | - | - | | - | | - | - | - | |
| Performance Bonus | | - | - | - | | - | | - | - | - | |
| Motor Vehicle Allowance | | 1 559 | - | - | | - | | - | - | 1 559 | 0.0% |
| Cellphone Allowance | | 68 | - | - | | - | | - | - | 68 | 0.0% |
| Housing Allowances | | - | - | - | | - | | - | - | - | |
| Other benefits and allowances | | 264 | - | - | | - | | - | - | 264 | |
| Payments in lieu of leave | | - | - | - | | - | | - | - | - | |
| Long service awards | | - | - | - | | - | | - | - | - | |
| Post-retirement benefit obligations | | - | - | - | | - | | - | - | - | |
| Sub Total - Senior Managers of Municipality | 5 | 8 541 | - | - | | - | | - | - | 8 541 | 0.0% |
| % increase | | | (0) | | | | | | | - | |
| Other Municipal Staff | | | | | | | | | | | |
| Basic Salaries and Wages | | 151 005 | - | - | - | - | - | - | - | 151 005 | 0.0% |
| Pension and UIF Contributions | | 19 733 | - | - | - | - | - | - | - | 19 733 | 0.0% |
| Medical Aid Contributions | | 11 488 | - | - | - | - | - | - | - | 11 488 | 0.0% |
| Overtime | | - | - | - | - | - | - | - | - | - | |
| Performance Bonus | | 10 851 | - | - | - | - | - | - | - | 10 851 | |
| Motor Vehicle Allowance | | 6 425 | - | - | - | - | - | - | - | 6 425 | 0.0% |
| Cellphone Allowance | | 517 | - | - | - | - | - | - | - | 517 | 0.0% |
| Housing Allowances | | 1 164 | - | - | - | - | - | - | - | 1 164 | |
| Other benefits and allowances | | 9 042 | - | - | - | - | 2 000 | - | 2 000 | 11 042 | |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - | |
| Long service awards | | - | - | - | - | - | - | - | - | - | |
| Post-retirement benefit obligations | 5 | 4 700 | - | - | - | - | - | - | - | 4 700 | 0.0% |
| Sub Total - Other Municipal Staff | | 214 925 | - | - | - | - | 2 000 | - | 2 000 | 216 925 | 0.9% |
| % increase | | | | | | | | | | | |
| Total Parent Municipality | | 231 817 | - | - | - | - | 2 000 | - | 2 000 | 233 817 | 0.9% |

| | | | | | | | | | | |
|--|---|---------|---|---|---|---|-------|---|-------|---------|
| Board Members of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | - | - |
| Pension and UIF Contributions | | | | | | | | | - | - |
| Medical Aid Contributions | | | | | | | | | - | - |
| Overtime | | | | | | | | | - | - |
| Performance Bonus | | | | | | | | | - | - |
| Motor Vehicle Allowance | | | | | | | | | - | - |
| Cellphone Allowance | | | | | | | | | - | - |
| Housing Allowances | | | | | | | | | - | - |
| Other benefits and allowances | | | | | | | | | - | - |
| Board Fees | | | | | | | | | - | - |
| Payments in lieu of leave | | | | | | | | | - | - |
| Long service awards | | | | | | | | | - | - |
| Post-retirement benefit obligations | 5 | | | | | | | | - | - |
| Sub Total - Board Members of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | | | | | | | | | | |
| Senior Managers of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | - | - |
| Pension and UIF Contributions | | | | | | | | | - | - |
| Medical Aid Contributions | | | | | | | | | - | - |
| Overtime | | | | | | | | | - | - |
| Performance Bonus | | | | | | | | | - | - |
| Motor Vehicle Allowance | | | | | | | | | - | - |
| Cellphone Allowance | | | | | | | | | - | - |
| Housing Allowances | | | | | | | | | - | - |
| Other benefits and allowances | | | | | | | | | - | - |
| Payments in lieu of leave | | | | | | | | | - | - |
| Long service awards | | | | | | | | | - | - |
| Post-retirement benefit obligations | 5 | | | | | | | | - | - |
| Sub Total - Senior Managers of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | | | | | | | | | | |
| Other Staff of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | - | - |
| Pension and UIF Contributions | | | | | | | | | - | - |
| Medical Aid Contributions | | | | | | | | | - | - |
| Overtime | | | | | | | | | - | - |
| Performance Bonus | | | | | | | | | - | - |
| Motor Vehicle Allowance | | | | | | | | | - | - |
| Cellphone Allowance | | | | | | | | | - | - |
| Housing Allowances | | | | | | | | | - | - |
| Other benefits and allowances | | | | | | | | | - | - |
| Payments in lieu of leave | | | | | | | | | - | - |
| Long service awards | | | | | | | | | - | - |
| Post-retirement benefit obligations | 5 | | | | | | | | - | - |
| Sub Total - Other Staff of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | | | | | | | | | | |
| Total Municipal Entities | | - | - | - | - | - | - | - | - | - |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 231 817 | - | - | - | - | 2 000 | - | 2 000 | 233 817 |
| % increase | | | | | | | | | | 0.9% |
| TOTAL MANAGERS AND STAFF | | 223 466 | - | - | - | - | 2 000 | - | 2 000 | 225 466 |
| | | | | | | | | | | 0.9% |

2.6 ADJUSTMENTS TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

There are adjustments towards service delivery and budget implementation, since the budget is reduced with R 37 million, the targets are revised and key performances indicators have been amended accordingly.

2.7 ADJUSTMENTS TO CAPITAL EXPENDITURE

There has been a measure decrease in the capital budget, resulting from receipts of revised allocation by provincial gazette and revised DORA. The adjustments are as following:

| 2020/2021 CAPITAL EXPENDITURE | APPROVED BUDGET | FIRST ADJUSTED BUDGET | ADJUSTMENT | SECOND ADJUSTED BUDGET |
|--|--------------------|-----------------------|---------------------|------------------------|
| Municipal Infrastructure Grant (MIG) | 223 984 000 | 223 984 000 | - 2 749 000 | 221 235 000 |
| Regional Bulk Infrastructure (RBIG) | 100 000 000 | 100 000 000 | - 30 000 000 | 70 000 000 |
| Water services infrastructure Grant (WSIG) | 105 500 000 | 105 500 000 | - | 105 500 000 |
| Rural Roads Asset Managemnt Systems Grant | 2 383 000 | 2 383 000 | - | 2 383 000 |
| Sports Infrastructure Grant | 5 588 000 | 5 588 000 | - 5 588 000 | - |
| KwaMajomela Manufacturing | 6 613 000 | 6 613 000 | - 1 013 000 | 5 600 000 |
| Indonsa Grant | 974 000 | 974 000 | - | 974 000 |
| Internally generated funding | 9 092 250 | 20 092 250 | - 10 220 000 | 9 872 250 |
| Total Capital Funding | 454 134 250 | 465 134 250 | - 49 570 000 | 415 564 250 |

Please refer to Supporting Table SB 18 capital expenditure on new assets by asset class

2.8 OTHER SUPPORTING DOCUMENTS

MSCOA BUDGETING AND REPORTING REQUIREMENTS AND CHALLENGES; MSCOA MODULES, IMPLEMENTED AND IN USE BY THE MUNICIPALITY

The municipal budget has been prepared as per mSCOA regulations, the municipality is transacting in an mSCOA environment, the Municipality transacts in all seven mSCOA segments, with the exception of costing segment which is currently default as per National treasury current recommendation since it has not been fully flagged, or rolled out.

The Municipal budget is prepared directly from the financial system through the mSCOA budget module. All schedules are generated directly from the financial system.

The municipality is able to generate data strings directly form the financial system. Data strings are submitted/uploaded on the lportal on a monthly basis within 10 working days in compliance with MFMA S71.

The municipality is keeping up to date with all mSCOA updates through circulars issued by treasury.

On-going challenges experienced by the municipality amongst others include certain line items not being available in the mSCOA chart to accommodate all possible transaction the

municipality might incur. With new mSCOA chart versions issued annually the municipality hopes this challenge will be resolved.

Using of movement accounts for cashflow population has been sorted.

Alignment of cash flow on table C7 is still a challenge to the Municipality, populating Schedule A and B does not have an alignment problem, but schedule C has an alignment problem. The Municipality is of the view that since monthly data strings and schedule C are both generated from one financial system there should be perfect alignment. In the process to resolve this challenge, we identified that the challenge is the mapping on table C7. Consultations with the system provider are underway to resolve this challenge which resulted to the municipality receiving letter of non-compliance.

The latest mSCOA circular, circular no.11 issued on 04 December 2020 addresses some of the challenges identified, such as on table C7 the duplication of capital asset payments, capital asset payments not including VAT.

CASHFLOW BUDGETING AND TRANSACTING REQUIREMENTS

Guidelines issued by treasury were taken to consideration and system vendor provided a guideline based on treasury guidelines on how to budget/transact on the financial system for mSCOA compliance purposes.

The municipality complied with movement accounting for cashflow purposes in the Original and adjusted budget.

At the beginning of the financial year the municipality experienced challenges when it came to movement accounting actual transacting. The municipality identified all shortcomings and discrepancies were resolved.

MSCOA ROADMAP IN TERMS OF CIRCULAR NO.98

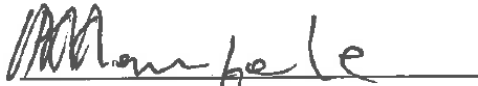
MFMA circular no.98 indicate the following: all municipalities should:

- Have acquired, upgraded and maintain the hardware, software and licences required to be and remain mSCOA compliant;
- Budget, transact and report on all six (6) legislated mSCOA segments and directly on the core financial system and submit the required data strings directly from this system to the Local Government Portal;
- Lock down the budget adopted by Council on the core municipal financial system before submitting the budget (ORGB) data string to the local government portal;
- Closed the core financial system at month-end as required in terms of the MFMA before submitting the monthly data string to the local government portal; and
- Generate regulated Schedules (A, B, C) directly from the core municipal financial systems.

The municipality has/is complying with all the above requirements

2.9 MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, Mr P.M. Manqele, Municipal Manager of Zululand District Municipality, hereby certify that the Adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act, and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the municipality.



Mr P.M. Manqele
Municipal Manager
Zululand District Municipality (DC26)

Date: 12-02-2021

ZULULAND DISTRICT MUNICIPALITY

EXTRACT FROM MINUTES OF THE COUNCIL MEETING HELD ON THE 24TH OF
FEBRUARY 2021

ZDMC: 21/547

FILE NO:5/1

ADJUSTMENT BUDGET

With Cllr SN Buthelezi and SB Mkhwanazi proposing and seconding respectively,
Council

RESOLVED THAT:

2020/2021 adjustment budget be approved as set-out in the following tables:

Table B1 Budget Summary.

Table B2 Budgeted Financial Performance (revenue and expenditure by standard
classification).

Table B3 Budgeted Financial Performance (revenue and expenditure by municipal
vote).

Table B4 Budgeted Financial Performance (revenue and expenditure).

Table B5 Budgeted Capital expenditure by vote, standard classification and funding.

The financial position, cash flow, cash backed reserve/accumulated surplus, asset
management and basic delivery targets are adopted as set out in the following
tables:

Table B6 Budgeted Financial Position.

Table B7 Budgeted Cash Flows

Table B8 Cash backed reserves/accumulated surplus reconciliation

Table B9 Asset Management

Table B10 Basic service delivery measurements

The comments on mid-year budget and performance assessment by provincial
treasury be noted

The Quality Certificate be approved.


PM MANQELE

MUNICIPAL MANAGER

Municipal adjustments budgets & supporting tables

mSCOA Version 6.4

[Click for Instructions!](#)

Accountability

Transparency

**Information &
service delivery**



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Technical enquiries to the MFMA Helpline at:
mfma@treasury.gov.za

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: 2020/21

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

[MFMA Budget Circulars](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

| Organisational Structure Votes | | Complete Votes & Sub-Votes | Select Org. Structure |
|---------------------------------|---------|---|--|
| Vote 01 - Council | Vote 01 | Council | 01.1 - Council |
| Vote 02 - Corporate Services | 01.1 | Council | 01.2 - Municipal Manager Administration |
| Vote 03 - Finance | 01.2 | Municipal Manager Administration | 01.3 - Office Of The Speaker |
| Vote 04 - Community Development | 01.3 | Office Of The Speaker | |
| Vote 05 - Planning & W&S | Vote 02 | Corporate Services | 02.1 - Corporate Services Administration |
| Vote 06 - Technical Services | 02.1 | Corporate Services Administration | 02.2 - Human Resources |
| Vote 07 - Water Purification | 02.2 | Human Resources | 02.3 - Asset |
| Vote 08 - Water Distribution | 02.3 | Asset | 02.4 - Disaster Management |
| Vote 09 - Waste Water | 02.4 | Disaster Management | |
| Vote 10 - | Vote 03 | Finance | 03.1 - Financial Services Administration |
| Vote 11 - | 03.1 | Financial Services Administration | 03.2 - Budget & Treasury Office |
| Vote 12 - | 03.2 | Budget & Treasury Office | 03.3 - Budget & Treasury Office |
| Vote 13 - | 03.3 | Budget & Treasury Office | |
| Vote 14 - | Vote 04 | Community Development | 04.1 - Community & Social Serv. Administration |
| Vote 15 - Other | 04.1 | Community & Social Serv. Administration | 04.2 - Tourism |
| | 04.2 | Tourism | 04.3 - Municipal Health |
| | 04.3 | Municipal Health | 04.4 - Tourism |
| | 04.4 | Tourism | 04.5 - Local Economic Development |
| | 04.5 | Local Economic Development | 04.6 - Community Development |
| | 04.6 | Community Development | 04.7 - Disaster Management |
| | 04.7 | Disaster Management | |
| | Vote 05 | Planning & W&S | 05.1 - Planning Administration |
| | 05.1 | Planning Administration | 05.2 - W&S Administration |
| | 05.2 | W&S Administration | 05.3 - Project Management |
| | 05.3 | Project Management | |
| | Vote 06 | Technical Services | 06.1 - Project Management Unit |
| | 06.1 | Project Management Unit | |
| | Vote 07 | Water Purification | 07.1 - Water Purification - Abaqulusi |
| | 07.1 | Water Purification - Abaqulusi | 07.2 - Water Purification - Esiembe |
| | 07.2 | Water Purification - Esiembe | 07.3 - Water Purification - Nongoma |
| | 07.3 | Water Purification - Nongoma | 07.4 - Water Purification - Pongola |
| | 07.4 | Water Purification - Pongola | 07.5 - Water Purification - Ulundi |
| | 07.5 | Water Purification - Ulundi | |
| | Vote 08 | Water Distribution | 08.1 - Water Distribution Abaqulusi W&P |
| | 08.1 | Water Distribution Abaqulusi W&P | 08.2 - Water Distribution Esiembe W&P |
| | 08.2 | Water Distribution Esiembe W&P | 08.3 - Water Distribution Nongoma W&P |
| | 08.3 | Water Distribution Nongoma W&P | 08.4 - Water Distribution Pongola W&P |
| | 08.4 | Water Distribution Pongola W&P | 08.5 - Water Distribution Ulundi W&P |
| | 08.5 | Water Distribution Ulundi W&P | 08.6 - Water Distribution Zululand W&P |
| | 08.6 | Water Distribution Zululand W&P | |
| | Vote 09 | Waste Water | 09.1 - Waste Water Abaqulusi Sanitation |
| | 09.1 | Waste Water Abaqulusi Sanitation | 09.2 - Waste Water Esiembe Sanitation |
| | 09.2 | Waste Water Esiembe Sanitation | 09.3 - Waste Water Nongoma Sanitation |
| | 09.3 | Waste Water Nongoma Sanitation | 09.4 - Waste Water Pongola Sanitation |
| | 09.4 | Waste Water Pongola Sanitation | 09.5 - Waste Water Ulundi Sanitation |
| | 09.5 | Waste Water Ulundi Sanitation | |
| | Vote 10 | . | |
| | Vote 11 | . | |
| | Vote 12 | . | |
| | Vote 13 | . | |
| | 13.1 | Electricity Reporting Function | 13.1 - Electricity Reporting Function |
| | Vote 14 | . | |
| | Vote 15 | Other | |

DC26 Zululand - Contact Information**A. GENERAL INFORMATION**

| | |
|-----------------------|-----------------------------|
| Municipality | DC26 Zululand |
| Grade | 5 |
| Province | KZN KWAZULU-NATAL |
| Web Address | www.zululand.org.za |
| e-mail Address | info@zululand.org.za |

Set name on 'Instructions' sheet

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

B. CONTACT INFORMATION

| | |
|-------------------------|---------------------------|
| Postal address: | |
| P.O. Box | PRIVATE BAG X76 |
| City / Town | ULUNDI |
| Postal Code | 3838 |
| Street address | |
| Building | Princess Silomo Centre |
| Street No. & Name | B North 400 Gagane Street |
| City / Town | Ulundi |
| Postal Code | 3838 |
| General Contacts | |
| Telephone number | 035 874 5500 |
| Fax number | 035 874 5589/91 |

C. POLITICAL LEADERSHIP

| | |
|------------------|-------------------------|
| Speaker: | |
| ID Number | |
| Title | Mr |
| Name | B.J Mncwango |
| Telephone number | 035 874 5573 |
| Cell number | 072 404 0305 |
| Fax number | 035 874 5589 |
| E-mail address | hshandu@zululand.org.za |

| | |
|-------------------------------------|-------------------------|
| Secretary/PA to the Speaker: | |
| ID Number | |
| Title | Ms |
| Name | Hlengiwe Shandu |
| Telephone number | 035 874 5573 |
| Cell number | 072 404 0305 |
| Fax number | 035 874 5589 |
| E-mail address | hshandu@zululand.org.za |

| | |
|-------------------------------|---------------------------|
| Mayor/Executive Mayor: | |
| ID Number | |
| Title | Mr |
| Name | T.D Buthelezi |
| Telephone number | 035 874 5502 |
| Cell number | 0785007000 |
| Fax number | 035 874 5589 |
| E-mail address | dsmhlongo@zululand.org.za |

| | |
|---|---------------------------|
| Secretary/PA to the Mayor/Executive Mayor: | |
| ID Number | |
| Title | Mr |
| Name | Sipho Derick Mhlongo |
| Telephone number | 035 874 5502 |
| Cell number | 073 496 0555 |
| Fax number | 035 874 5589 |
| E-mail address | dsmhlongo@zululand.org.za |

| | |
|--------------------------------------|-------------------------|
| Deputy Mayor/Executive Mayor: | |
| ID Number | |
| Title | Mrs |
| Name | MM Kunene |
| Telephone number | 035 874 5504 |
| Cell number | 072 544 4198 |
| Fax number | 035 874 5589 |
| E-mail address | hshandu@zululand.org.za |

| | |
|--|-------------------------|
| Secretary/PA to the Deputy Mayor/Executive Mayor: | |
| ID Number | |
| Title | Ms |
| Name | Hlengiwe Mbatha |
| Telephone number | 035 874 5573 |
| Cell number | 072 404 0305 |
| Fax number | 035 874 5589 |
| E-mail address | hshandu@zululand.org.za |

D. MANAGEMENT LEADERSHIP

| | |
|---------------------------|--|
| Municipal Manager: | |
| ID Number | |
| Title | Mr |
| Name | PM Manqeke |
| Telephone number | 0358745504 |
| Cell number | |
| Fax number | 035 874 5589 |
| E-mail address | mmangeke@zululand.org.za |

| | |
|---|--|
| Secretary/PA to the Municipal Manager: | |
| ID Number | |
| Title | Ms |
| Name | Khosi Phungula |
| Telephone number | 0358745503 |
| Cell number | |
| Fax number | 035 874 5589 |
| E-mail address | kphungula@zululand.org.za |

| | |
|--------------------------------|--|
| Chief Financial Officer | |
| ID Number | |
| Title | Mr |
| Name | N Hlongwa |
| Telephone number | 0358745500 |
| Cell number | 076 516 9879 |
| Fax number | 035 874 5589 |
| E-mail address | nhlongwa@zululand.org.za |

| | |
|--|--|
| Secretary/PA to the Chief Financial Officer | |
| ID Number | |
| Title | Mrs |
| Name | Zenzi S. Ntombela |
| Telephone number | 035 874 5506 |
| Cell number | 073 266 0281 |
| Fax number | 035 874 5589 |
| E-mail address | zntombela@zululand.org.za |

| | | | |
|--|---------------------------|--|--------------------------|
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | Mr | Title | Mrs |
| Name | Lungisani Buthelezi | Name | Thenjiwe Sibiya |
| Telephone number | 035 874 5648 | Telephone number | 035 874 5614 |
| Cell number | 084 521 4057 | Cell number | 076 516 9879 |
| Fax number | 035 874 5589 | Fax number | 035 874 5589 |
| E-mail address | lbuthlezi@zululand.org.za | E-mail address | tdsibiya@zululand.org.za |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |

DC26 Zululand - Table B1 Adjustments Budget Summary - 24/02/2021

| 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 |
| R thousands | A | 1 A1 | 2 B | 3 C | 4 D | 5 E | 6 F | 7 G | 8 H | | |
| Financial Performance | | | | | | | | | | | |
| Property rates | – | – | – | – | – | – | – | – | – | – | – |
| Service charges | 52 507 | – | – | – | – | – | – | – | 52 507 | 54 923 | 57 449 |
| Investment revenue | 5 000 | – | – | – | – | – | – | – | 5 000 | 5 230 | 5 471 |
| Transfers recognised - operational | 515 221 | – | – | – | – | 61 423 | 1 700 | 63 123 | 578 344 | 548 723 | 590 578 |
| Other own revenue | 1 200 | – | – | – | – | – | – | – | 1 200 | 1 255 | 1 313 |
| Total Revenue (excluding capital transfers and contributions) | 573 928 | – | – | – | – | 61 423 | 1 700 | 63 123 | 637 051 | 610 131 | 654 811 |
| Employee costs | 223 466 | – | – | – | – | 2 000 | – | 2 000 | 225 466 | 224 058 | 234 365 |
| Remuneration of councillors | 8 350 | – | – | – | – | – | – | – | 8 350 | 8 735 | 9 136 |
| Depreciation & asset impairment | 62 886 | – | – | – | – | – | – | – | 62 886 | 65 778 | 68 804 |
| Finance charges | – | – | – | – | – | – | – | – | – | – | – |
| Materials and bulk purchases | 32 142 | – | – | – | – | – | (1 575) | (1 575) | 30 567 | 34 331 | 35 910 |
| Transfers and grants | 10 852 | – | – | – | – | 2 950 | 1 811 | 4 761 | 15 613 | 9 669 | 10 114 |
| Other expenditure | 226 166 | – | – | – | – | 45 473 | 11 684 | 57 157 | 283 323 | 263 559 | 290 780 |
| Total Expenditure | 563 862 | – | – | – | – | 50 423 | 11 920 | 62 343 | 626 205 | 606 131 | 649 111 |
| Surplus/(Deficit) | 10 066 | – | – | – | – | 11 000 | (10 220) | 780 | 10 846 | 4 000 | 5 700 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 444 068 | – | – | – | – | – | (39 350) | (39 350) | 404 718 | 511 733 | 567 413 |
| 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 | 454 134 | – | – | – | – | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | 454 134 | – | – | – | – | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Capital expenditure & funds sources | | | | | | | | | | | |
| Capital expenditure | 454 134 | – | – | – | – | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Transfers recognised - capital | 445 042 | – | – | – | – | – | (39 350) | (39 350) | 405 692 | 511 733 | 567 413 |
| Borrowing | – | – | – | – | – | – | – | – | – | – | – |
| Internally generated funds | 9 092 | – | – | – | – | 11 000 | (10 220) | 780 | 9 872 | 4 000 | 5 700 |
| Total sources of capital funds | 454 134 | – | – | – | – | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Financial position | | | | | | | | | | | |
| Total current assets | 117 837 | – | – | – | – | – | 2 560 | 2 560 | 120 397 | 213 895 | 197 614 |
| Total non current assets | 4 624 242 | – | – | – | – | 11 000 | (49 570) | (38 570) | 4 585 672 | 4 805 841 | 4 983 221 |
| Total current liabilities | 138 612 | – | – | – | – | – | 76 000 | 76 000 | 214 612 | 195 286 | 193 736 |
| Total non current liabilities | 45 000 | – | – | – | – | – | – | – | 45 000 | 47 000 | 49 000 |
| Community wealth/Equity | 4 558 467 | – | – | – | – | 11 000 | (123 010) | (112 010) | 4 446 457 | 4 777 450 | 4 938 095 |
| Cash flows | | | | | | | | | | | |
| Net cash from (used) operating | 528 285 | – | – | – | – | – | (66 489) | (66 489) | 461 795 | 578 359 | 641 867 |
| Net cash from (used) investing | (454 834) | – | – | – | – | – | 38 570 | 38 570 | (416 264) | (511 733) | (567 413) |
| Net cash from (used) financing | 88 | – | – | – | – | – | – | – | 88 | (5) | (5) |
| Cash/cash equivalents at the year end | 99 991 | – | – | – | – | – | (42 076) | (42 076) | 57 915 | 155 677 | 218 634 |
| Cash backing/surplus reconciliation | | | | | | | | | | | |
| Cash and investments available | 66 967 | – | – | – | – | – | (8 440) | (8 440) | 58 527 | 144 184 | 120 422 |
| Application of cash and investments | (25 934) | – | – | – | – | – | 201 821 | 201 821 | 175 888 | (2 649) | (16 027) |
| Balance - surplus (shortfall) | 92 900 | – | – | – | – | – | (210 261) | (210 261) | (117 361) | 146 833 | 136 449 |
| Asset Management | | | | | | | | | | | |
| Asset register summary (WDV) | 3 095 642 | – | – | – | – | 11 000 | (49 570) | (38 570) | 3 057 072 | 3 277 241 | 3 454 621 |
| Depreciation & asset impairment | 62 886 | – | – | – | – | – | – | – | 62 886 | 65 778 | 68 804 |
| Renewal and Upgrading of Existing Assets | – | – | – | – | – | – | – | – | – | – | – |
| Repairs and Maintenance | 61 930 | – | – | – | – | 7 000 | (8 396) | (1 396) | 60 534 | 64 779 | 67 759 |
| Free services | | | | | | | | | | | |
| Cost of Free Basic Services provided | – | – | – | – | – | – | – | – | – | – | – |
| Revenue cost of free services provided | – | – | – | – | – | – | – | – | – | – | – |
| Households below minimum service level | | | | | | | | | | | |
| Water: | – | – | – | – | – | – | – | – | – | – | – |
| Sanitation/sewerage: | – | – | – | – | – | – | – | – | – | – | – |
| Energy: | – | – | – | – | – | – | – | – | – | – | – |
| Refuse: | – | – | – | – | – | – | – | – | – | – | – |

DC26 Zululand - Table B2 Adjustments Budget Financial Performance (functional classification) - 24/02/2021

| Standard Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|--|------|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | 1, 4 | A | 5 A1 | 6 B | 7 C | 8 D | 9 E | 10 F | 11 G | 12 H | | |
| Revenue - Functional | | | | | | | | | | | | |
| Governance and administration | | 515 837 | – | – | – | – | 61 423 | (5 666) | 55 757 | 571 594 | 553 297 | 595 451 |
| Executive and council | | – | – | – | – | – | – | – | – | – | – | – |
| Finance and administration | | 515 837 | – | – | – | – | 61 423 | (5 666) | 55 757 | 571 594 | 553 297 | 595 451 |
| Internal audit | | – | – | – | – | – | – | – | – | – | – | – |
| Community and public safety | | 1 911 | – | – | – | – | – | 22 | 22 | 1 933 | 1 911 | 1 911 |
| Community and social services | | 1 911 | – | – | – | – | – | – | – | 1 911 | 1 911 | 1 911 |
| Sport and recreation | | – | – | – | – | – | – | – | – | – | – | – |
| Public safety | | – | – | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | 22 | 22 | 22 | – | – |
| Economic and environmental services | | 8 996 | – | – | – | – | – | (1 013) | (1 013) | 7 983 | 7 223 | 7 603 |
| Planning and development | | 8 996 | – | – | – | – | – | (1 013) | (1 013) | 7 983 | 7 223 | 7 603 |
| Road transport | | – | – | – | – | – | – | – | – | – | – | – |
| Environmental protection | | – | – | – | – | – | – | – | – | – | – | – |
| Trading services | | 491 252 | – | – | – | – | – | (32 693) | (32 693) | 458 559 | 559 433 | 617 259 |
| Energy sources | | – | – | – | – | – | – | – | – | – | – | – |
| Water management | | 480 113 | – | – | – | – | – | (32 693) | (32 693) | 447 420 | 547 781 | 605 071 |
| Waste water management | | 11 140 | – | – | – | – | – | – | – | 11 140 | 11 652 | 12 188 |
| Waste management | | – | – | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | 1 700 | 1 700 | 1 700 | – | – |
| Total Revenue - Functional | 2 | 1 017 996 | – | – | – | – | 61 423 | (37 650) | 23 773 | 1 041 769 | 1 121 864 | 1 222 224 |
| Expenditure - Functional | | | | | | | | | | | | |
| Governance and administration | | 247 966 | – | – | – | – | 25 886 | (5 275) | 20 611 | 268 577 | 255 543 | 267 243 |
| Executive and council | | 36 873 | – | – | – | – | 5 619 | 2 241 | 7 860 | 44 733 | 38 569 | 40 343 |
| Finance and administration | | 211 093 | – | – | – | – | 20 267 | (7 516) | 12 751 | 223 844 | 216 974 | 226 899 |
| Internal audit | | – | – | – | – | – | – | – | – | – | – | – |
| Community and public safety | | 22 844 | – | – | – | – | – | (325) | (325) | 22 519 | 24 826 | 25 880 |
| Community and social services | | 11 158 | – | – | – | – | – | (105) | (105) | 11 053 | 12 602 | 13 094 |
| Sport and recreation | | – | – | – | – | – | – | – | – | – | – | – |
| Public safety | | – | – | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – | – | – |
| Health | | 11 686 | – | – | – | – | – | (220) | (220) | 11 466 | 12 224 | 12 786 |
| Economic and environmental services | | 20 502 | – | – | – | – | 10 | 357 | 367 | 20 869 | 21 445 | 22 431 |
| Planning and development | | 20 502 | – | – | – | – | 10 | 357 | 367 | 20 869 | 21 445 | 22 431 |
| Road transport | | – | – | – | – | – | – | – | – | – | – | – |
| Environmental protection | | – | – | – | – | – | – | – | – | – | – | – |
| Trading services | | 264 596 | – | – | – | – | 24 527 | 17 278 | 41 805 | 306 401 | 295 997 | 324 854 |
| Energy sources | | – | – | – | – | – | – | – | – | – | – | – |
| Water management | | 260 968 | – | – | – | – | 24 527 | 17 278 | 41 805 | 302 773 | 292 202 | 320 884 |
| Waste water management | | 3 628 | – | – | – | – | – | – | – | 3 628 | 3 795 | 3 970 |
| Waste management | | – | – | – | – | – | – | – | – | – | – | – |
| Other | | 7 954 | – | – | – | – | – | (115) | (115) | 7 839 | 8 320 | 8 703 |
| Total Expenditure - Functional | 3 | 563 862 | – | – | – | – | 50 423 | 11 920 | 62 343 | 626 205 | 606 131 | 649 111 |
| Surplus/ (Deficit) for the year | | 454 134 | – | – | – | – | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |

References

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

DC26 Zululand - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 24/02/2021

| Standard Classification Description | | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year | Budget Year |
|--|--|-----|---------------------|---------------------|-------------------|----------------------------|--------------------------|----------------------------|----------------------|----------------------|--------------------------|----------------------------------|----------------------------------|
| | | | Original Budget | Prior Adjusted 5 | Accum. Funds 6 | Multi-year capital 7 | Unfore. Unavoid. 8 | Nat. or Prov. Govt 9 | Other Adjusts. 10 | Total Adjusts. 11 | Adjusted Budget 12 | +1 2021/22 Adjusted Budget | +2 2022/23 Adjusted Budget |
| R thousand | | 1 | A | A1 | B | C | D | E | F | G | H | | |
| Revenue - Functional | | | | | | | | | | | | | |
| Municipal governance and administration | | | 515 837 | - | - | - | - | 61 423 | (5 666) | 55 757 | 571 594 | 553 297 | 595 451 |
| Executive and council | | | - | - | - | - | - | - | - | - | - | - | - |
| Mayor and Council | | | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Manager, Town Secretary and Chief Executive | | | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | | 515 837 | - | - | - | - | 61 423 | (5 666) | 55 757 | 571 594 | 553 297 | 595 451 |
| Administrative and Corporate Support | | | 5 588 | - | - | - | - | - | (5 588) | (5 588) | - | - | - |
| Asset Management | | | - | - | - | - | - | - | - | - | - | - | - |
| Finance | | | 509 849 | - | - | - | - | 61 423 | (78) | 61 345 | 571 194 | 552 879 | 595 013 |
| Fleet Management | | | - | - | - | - | - | - | - | - | - | - | - |
| Human Resources | | | 400 | - | - | - | - | - | - | - | 400 | 418 | 438 |
| Information Technology | | | - | - | - | - | - | - | - | - | - | - | - |
| Legal Services | | | - | - | - | - | - | - | - | - | - | - | - |
| Marketing, Customer Relations, Publicity and Media Co- | | | - | - | - | - | - | - | - | - | - | - | - |
| Property Services | | | - | - | - | - | - | - | - | - | - | - | - |
| Risk Management | | | - | - | - | - | - | - | - | - | - | - | - |
| Security Services | | | - | - | - | - | - | - | - | - | - | - | - |
| Supply Chain Management | | | - | - | - | - | - | - | - | - | - | - | - |
| Valuation Service | | | - | - | - | - | - | - | - | - | - | - | - |
| Internal audit | | | - | - | - | - | - | - | - | - | - | - | - |
| Governance Function | | | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | | 1 911 | - | - | - | - | - | 22 | 22 | 1 933 | 1 911 | 1 911 |
| Community and social services | | | 1 911 | - | - | - | - | - | - | - | 1 911 | 1 911 | 1 911 |
| Aged Care | | | - | - | - | - | - | - | - | - | - | - | - |
| Agricultural | | | - | - | - | - | - | - | - | - | - | - | - |
| Animal Care and Diseases | | | - | - | - | - | - | - | - | - | - | - | - |
| Cemeteries, Funeral Parlours and Crematoriums | | | - | - | - | - | - | - | - | - | - | - | - |
| Child Care Facilities | | | - | - | - | - | - | - | - | - | - | - | - |
| Community Halls and Facilities | | | - | - | - | - | - | - | - | - | - | - | - |
| Consumer Protection | | | - | - | - | - | - | - | - | - | - | - | - |
| Cultural Matters | | | 1 911 | - | - | - | - | - | - | - | 1 911 | 1 911 | 1 911 |
| Disaster Management | | | - | - | - | - | - | - | - | - | - | - | - |
| Education | | | - | - | - | - | - | - | - | - | - | - | - |
| Indigenous and Customary Law | | | - | - | - | - | - | - | - | - | - | - | - |
| Industrial Promotion | | | - | - | - | - | - | - | - | - | - | - | - |
| Language Policy | | | - | - | - | - | - | - | - | - | - | - | - |
| Libraries and Archives | | | - | - | - | - | - | - | - | - | - | - | - |
| Literacy Programmes | | | - | - | - | - | - | - | - | - | - | - | - |
| Media Services | | | - | - | - | - | - | - | - | - | - | - | - |
| Museums and Art Galleries | | | - | - | - | - | - | - | - | - | - | - | - |
| Population Development | | | - | - | - | - | - | - | - | - | - | - | - |
| Provincial Cultural Matters | | | - | - | - | - | - | - | - | - | - | - | - |
| Theatres | | | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's | | | - | - | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | | - | - | - | - | - | - | - | - | - | - | - |
| Beaches and Jetties | | | - | - | - | - | - | - | - | - | - | - | - |
| Casinos, Racing, Gambling, Wagering | | | - | - | - | - | - | - | - | - | - | - | - |
| Community Parks (including Nurseries) | | | - | - | - | - | - | - | - | - | - | - | - |
| Recreational Facilities | | | - | - | - | - | - | - | - | - | - | - | - |
| Sports Grounds and Stadiums | | | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | | | - | - | - | - | - | - | - | - | - | - | - |
| Civil Defence | | | - | - | - | - | - | - | - | - | - | - | - |
| Cleansing | | | - | - | - | - | - | - | - | - | - | - | - |
| Control of Public Nuisances | | | - | - | - | - | - | - | - | - | - | - | - |
| Fencing and Fences | | | - | - | - | - | - | - | - | - | - | - | - |
| Fire Fighting and Protection | | | - | - | - | - | - | - | - | - | - | - | - |
| Licensing and Control of Animals | | | - | - | - | - | - | - | - | - | - | - | - |
| Police Forces, Traffic and Street Parking Control | | | - | - | - | - | - | - | - | - | - | - | - |
| Pounds | | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | | - | - | - | - | - | - | - | - | - | - | - |
| Informal Settlements | | | - | - | - | - | - | - | - | - | - | - | - |
| Health | | | - | - | - | - | - | - | 22 | 22 | 22 | - | - |
| Ambulance | | | - | - | - | - | - | - | - | - | - | - | - |
| Health Services | | | - | - | - | - | - | - | 22 | 22 | 22 | - | - |
| Laboratory Services | | | - | - | - | - | - | - | - | - | - | - | - |
| Food Control | | | - | - | - | - | - | - | - | - | - | - | - |
| Health Surveillance and Prevention of Communicable | | | - | - | - | - | - | - | - | - | - | - | - |
| Vector Control | | | - | - | - | - | - | - | - | - | - | - | - |
| Chemical Safety | | | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | | 8 996 | - | - | - | - | - | (1 013) | (1 013) | 7 983 | 7 223 | 7 603 |
| Planning and development | | | 8 996 | - | - | - | - | - | (1 013) | (1 013) | 7 983 | 7 223 | 7 603 |
| Billboards | | | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Wide Strategic Planning (IDPs, LEDS) | | | 6 613 | - | - | - | - | - | (1 013) | (1 013) | 5 600 | 4 708 | 4 943 |
| Central City Improvement District | | | - | - | - | - | - | - | - | - | - | - | - |
| Development Facilitation | | | - | - | - | - | - | - | - | - | - | - | - |
| Economic Development/Planning | | | - | - | - | - | - | - | - | - | - | - | - |
| Regional Planning and Development | | | - | - | - | - | - | - | - | - | - | - | - |
| Town Planning, Building Regulations and Enforcement, and | | | - | - | - | - | - | - | - | - | - | - | - |
| Project Management Unit | | | - | - | - | - | - | - | - | - | - | - | - |
| Provincial Planning | | | - | - | - | - | - | - | - | - | - | - | - |
| Support to Local Municipalities | | | 2 383 | - | - | - | - | - | - | - | 2 383 | 2 515 | 2 660 |
| Road transport | | | - | - | - | - | - | - | - | - | - | - | - |
| Public Transport | | | - | - | - | - | - | - | - | - | - | - | - |
| Road and Traffic Regulation | | | - | - | - | - | - | - | - | - | - | - | - |
| Roads | | | - | - | - | - | - | - | - | - | - | - | - |
| Taxi Ranks | | | - | - | - | - | - | - | - | - | - | - | - |
| Environmental protection | | | - | - | - | - | - | - | - | - | - | - | - |
| Biodiversity and Landscape | | | - | - | - | - | - | - | - | - | - | - | - |
| Coastal Protection | | | - | - | - | - | - | - | - | - | - | - | - |
| Indigenous Forests | | | - | - | - | - | - | - | - | - | - | - | - |

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abbots: Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else

DC26 Zululand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 24/02/2021

| Vote Description [Insert departmental structure etc] | 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 | |
| | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| R thousands | | | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | | | |
| Vote 01 - Council | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 02 - Corporate Services | | 400 | - | - | - | - | - | - | - | 400 | 418 | 438 |
| Vote 03 - Finance | | 509 849 | - | - | - | - | 61 423 | (78) | 61 345 | 571 194 | 552 879 | 595 013 |
| Vote 04 - Community Development | | 14 112 | - | - | - | - | - | (4 879) | 9 233 | 6 233 | 6 619 | 6 854 |
| Vote 05 - Planning & Wsa | | 441 128 | - | - | - | - | - | (32 749) | (32 749) | 408 379 | 507 025 | 562 470 |
| Vote 06 - Technical Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 07 - Water Purification | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 08 - Water Distribution | | 41 368 | - | - | - | - | - | 56 | 56 | 41 424 | 43 271 | 45 261 |
| Vote 09 - Waste Water | | 11 140 | - | - | - | - | - | - | - | 11 140 | 11 652 | 12 188 |
| Vote 10 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - , | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - , | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - * | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 1 017 996 | - | - | - | - | 61 423 | (37 650) | 23 773 | 1 041 769 | 1 121 864 | 1 222 224 |
| Expenditure by Vote | 1 | | | | | | | | | | | |
| Vote 01 - Council | | 36 873 | - | - | - | - | 5 619 | 2 241 | 7 860 | 44 733 | 38 569 | 40 343 |
| Vote 02 - Corporate Services | | 76 116 | - | - | - | - | 13 800 | (732) | 13 068 | 89 184 | 77 526 | 81 092 |
| Vote 03 - Finance | | 132 382 | - | - | - | - | 5 167 | (5 286) | (119) | 132 263 | 138 416 | 144 728 |
| Vote 04 - Community Development | | 42 919 | - | - | - | - | 1 300 | (2 178) | (878) | 42 040 | 44 142 | 46 085 |
| Vote 05 - Planning & Wsa | | 29 958 | - | - | - | - | 10 | 500 | 510 | 30 468 | 31 336 | 32 778 |
| Vote 06 - Technical Services | | 1 926 | - | - | - | - | - | (41) | (41) | 1 885 | 2 014 | 2 107 |
| Vote 07 - Water Purification | | 37 554 | - | - | - | - | - | - | - | 37 554 | 39 281 | 41 088 |
| Vote 08 - Water Distribution | | 202 507 | - | - | - | - | 24 527 | 17 416 | 41 943 | 244 449 | 231 051 | 256 920 |
| Vote 09 - Waste Water | | 3 628 | - | - | - | - | - | - | - | 3 628 | 3 795 | 3 970 |
| Vote 10 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - , | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - , | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - * | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 563 862 | - | - | - | - | 50 423 | 11 920 | 62 343 | 626 205 | 606 131 | 649 111 |
| Surplus/ (Deficit) for the year | 2 | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 111 |

References

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

[illegible]

DC26 Zululand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 24/02/2021

| Vote Description <i>[Insert departmental structure etc]</i> R thousands | 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 | Adjusted Budget |
| | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | | |
| Revenue by Vote | 1 | | | | | | | | | | | | |
| Vote 01 - Council | | - | - | - | - | - | - | - | - | - | - | - | - |
| 01.1 - Council | | - | - | - | - | - | - | - | - | - | - | - | - |
| 01.2 - Municipal Manager Administration | | - | - | - | - | - | - | - | - | - | - | - | - |
| 01.3 - Office Of The Speaker | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 02 - Corporate Services | | 400 | - | - | - | - | - | - | - | 400 | 418 | 438 | |
| 02.1 - Corporate Services Administration | | - | - | - | - | - | - | - | - | - | - | - | - |
| 02.2 - Human Resources | | 400 | - | - | - | - | - | - | - | 400 | 418 | 438 | |
| 02.3 - Airport | | - | - | - | - | - | - | - | - | - | - | - | - |
| 02.4 - Disaster Management | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 03 - Finance | | 509 849 | - | - | - | - | 61 423 | (78) | 61 345 | 571 194 | 552 879 | 595 013 | |
| 03.1 - Financial Services Administration | | 508 649 | - | - | - | - | 61 423 | (78) | 61 345 | 569 994 | 551 679 | 593 813 | |
| 03.2 - Budget & Treasury Office | | 1 200 | - | - | - | - | - | - | - | 1 200 | 1 200 | 1 200 | |
| 03.3 - Budget & Treasury Office | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 04 - Community Development | | 14 112 | - | - | - | - | - | (4 879) | (4 879) | 9 233 | 6 619 | 6 854 | |
| 04.1 - Community & Social Serv. Administration | | 5 588 | - | - | - | - | - | (5 588) | (5 588) | - | - | - | - |
| 04.2 - Indonsa | | 1 911 | - | - | - | - | - | - | - | 1 911 | 1 911 | 1 911 | |
| 04.3 - Municipal Health | | - | - | - | - | - | - | 22 | 22 | 22 | - | - | - |
| 04.4 - Tourism | | - | - | - | - | - | - | 1 700 | 1 700 | 1 700 | - | - | - |
| 04.5 - Local Economic Development | | 6 613 | - | - | - | - | - | (1 013) | (1 013) | 5 600 | 4 708 | 4 943 | |
| 04.6 - Community Development | | - | - | - | - | - | - | - | - | - | - | - | - |
| 04.7 - Disaster Management | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 05 - Planning & Wsa | | 441 128 | - | - | - | - | - | (32 749) | (32 749) | 408 379 | 507 025 | 562 470 | |
| 05.1 - Planning Administration | | 2 383 | - | - | - | - | - | - | - | 2 383 | 2 515 | 2 660 | |
| 05.2 - Wsa Administration | | - | - | - | - | - | - | - | - | - | - | - | - |
| 05.3 - Project Management | | 438 745 | - | - | - | - | - | (32 749) | (32 749) | 405 996 | 504 510 | 559 810 | |
| Vote 06 - Technical Services | | - | - | - | - | - | - | - | - | - | - | - | - |
| 06.1 - Project Management Unit | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 07 - Water Purification | | - | - | - | - | - | - | - | - | - | - | - | - |
| 07.1 - Water Purification - Abaqulusi | | - | - | - | - | - | - | - | - | - | - | - | - |
| 07.2 - Water Purification - Edumbe | | - | - | - | - | - | - | - | - | - | - | - | - |
| 07.3 - Water Purification - Nongoma | | - | - | - | - | - | - | - | - | - | - | - | - |
| 07.4 - Water Purification - Pongola | | - | - | - | - | - | - | - | - | - | - | - | - |
| 07.5 - Water Purification - Ulundi | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 08 - Water Distribution | | 41 368 | - | - | - | - | - | 56 | 56 | 41 424 | 43 271 | 45 261 | |
| 08.1 - Water Distribution Abaqulusi Wsp | | - | - | - | - | - | - | - | - | - | - | - | - |
| 08.2 - Water Distribution Endume Wsp | | - | - | - | - | - | - | 56 | 56 | 56 | - | - | - |
| 08.3 - Water Distribution Nongoma Wsp | | - | - | - | - | - | - | - | - | - | - | - | - |
| 08.4 - Water Distribution Pongola Wsp | | - | - | - | - | - | - | - | - | - | - | - | - |
| 08.5 - Water Distribution Ulundi Wsp | | - | - | - | - | - | - | - | - | - | - | - | - |
| 08.6 - Water Distribution Zululand Wsp | | 41 368 | - | - | - | - | - | - | - | 41 368 | 43 271 | 45 261 | |
| Vote 09 - Waste Water | | 11 140 | - | - | - | - | - | - | - | 11 140 | 11 652 | 12 188 | |
| 09.1 - Waste Water Abaqulusi Sanitation | | - | - | - | - | - | - | - | - | - | - | - | - |
| 09.2 - Waste Water Endume Sanitation | | - | - | - | - | - | - | - | - | - | - | - | - |
| 09.3 - Waste Water Nongoma Sanitation | | - | - | - | - | - | - | - | - | - | - | - | - |
| 09.4 - Waste Water Pongola Sanitation | | - | - | - | - | - | - | - | - | - | - | - | - |
| 09.5 - Waste Water Ulundi Sanitation | | 11 140 | - | - | - | - | - | - | - | 11 140 | 11 652 | 12 188 | |
| Vote 10 - | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - | - | - | - |
| 13.1 - Electricity Reporting Function | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - * | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 1 017 996 | - | - | - | - | 61 423 | (37 650) | 23 773 | 1 041 769 | 1 121 864 | 1 222 224 | |
| Expenditure by Vote | 1 | | | | | | | | | | | | |
| Vote 01 - Council | | 36 873 | - | - | - | - | 5 619 | 2 241 | 7 860 | 44 733 | 38 569 | 40 343 | |
| 01.1 - Council | | 26 035 | - | - | - | - | 4 019 | 3 486 | 7 505 | 33 540 | 27 233 | 28 486 | |
| 01.2 - Municipal Manager Administration | | 10 838 | - | - | - | - | 1 600 | (1 245) | 356 | 11 193 | 11 336 | 11 858 | |
| 01.3 - Office Of The Speaker | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 02 - Corporate Services | | 76 116 | - | - | - | - | 13 800 | (732) | 13 068 | 89 184 | 77 526 | 81 092 | |
| 02.1 - Corporate Services Administration | | 62 046 | - | - | - | - | 13 800 | (350) | 13 450 | 75 496 | 62 808 | 65 697 | |
| 02.2 - Human Resources | | 8 129 | - | - | - | - | - | (151) | (151) | 7 978 | 8 503 | 8 894 | |
| 02.3 - Airport | | 5 941 | - | - | - | - | - | (231) | (231) | 5 710 | 6 215 | 6 501 | |
| 02.4 - Disaster Management | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 03 - Finance | | 132 382 | - | - | - | - | 5 167 | (5 286) | (119) | 132 263 | 138 416 | 144 728 | |
| 03.1 - Financial Services Administration | | 131 061 | - | - | - | - | 5 167 | (5 281) | (114) | 130 947 | 137 089 | 143 396 | |
| 03.2 - Budget & Treasury Office | | 1 321 | - | - | - | - | - | (5) | (5) | 1 316 | 1 327 | 1 333 | |
| 03.3 - Budget & Treasury Office | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 04 - Community Development | | 42 919 | - | - | - | - | 1 300 | (2 178) | (878) | 42 040 | 44 142 | 46 085 | |
| 04.1 - Community & Social Serv. Administration | | 8 536 | - | - | - | - | 1 300 | (1 729) | (429) | 8 107 | 7 247 | 7 580 | |
| 04.2 - Indonsa | | 4 782 | - | - | - | - | - | - | - | 4 782 | 5 933 | 6 118 | |
| 04.3 - Municipal Health | | 11 686 | - | - | - | - | - | (220) | (220) | 11 466 | 12 224 | 12 786 | |
| 04.4 - Tourism | | 2 013 | - | - | - | - | - | 116 | 116 | 2 129 | 2 105 | 2 202 | |
| 04.5 - Local Economic Development | | 9 526 | - | - | - | - | - | (240) | (240) | 9 286 | 9 964 | 10 422 | |
| 04.6 - Community Development | | - | - | - | - | - | - | - | - | - | - | - | - |
| 04.7 - Disaster Management | | 6 376 | - | - | - | - | - | (105) | (105) | 6 271 | 6 670 | 6 976 | |
| Vote 05 - Planning & Wsa | | 29 958 | - | - | - | - | 10 | 500 | 510 | 30 468 | 31 336 | 32 778 | |

| | | | | | | | | | | | | |
|---|---|----------------|---|---|---|---|---------------|-----------------|----------|---------|----------------|----------------|
| 05.1 - Planning Administration | | 7 286 | - | - | - | - | 10 | 935 | 945 | 8 231 | 7 621 | 7 971 |
| 05.2 - Wsa Administration | | 3 690 | - | - | - | - | - | (338) | (338) | 3 352 | 3 860 | 4 038 |
| 05.3 - Project Management | | 18 982 | - | - | - | - | - | (97) | (97) | 18 885 | 19 855 | 20 769 |
| Vote 06 - Technical Services | | 1 926 | - | - | - | - | - | (41) | (41) | 1 885 | 2 014 | 2 107 |
| 06.1 - Project Management Unit | | 1 926 | - | - | - | - | - | (41) | (41) | 1 885 | 2 014 | 2 107 |
| Vote 07 - Water Purification | | 37 554 | - | - | - | - | - | - | - | 37 554 | 39 281 | 41 088 |
| 07.1 - Water Purification - Abaqulusi | | - | - | - | - | - | - | - | - | - | - | - |
| 07.2 - Water Purification - Edumbe | | 7 969 | - | - | - | - | - | - | - | 7 969 | 8 336 | 8 719 |
| 07.3 - Water Purification - Nongoma | | 11 389 | - | - | - | - | - | - | - | 11 389 | 11 913 | 12 461 |
| 07.4 - Water Purification - Pongola | | 5 601 | - | - | - | - | - | - | - | 5 601 | 5 858 | 6 128 |
| 07.5 - Water Purification - Ulundi | | 12 595 | - | - | - | - | - | - | - | 12 595 | 13 174 | 13 780 |
| Vote 08 - Water Distribution | | 202 507 | - | - | - | - | 24 527 | 17 416 | 41 943 | 244 449 | 231 051 | 256 920 |
| 08.1 - Water Distribution Abaqulusi Wsp | | 7 068 | - | - | - | - | - | - | - | 7 068 | 7 393 | 7 733 |
| 08.2 - Water Distribution Endume Wsp | | 13 240 | - | - | - | - | - | (40) | (40) | 13 200 | 13 849 | 14 486 |
| 08.3 - Water Distribution Nongoma Wsp | | 21 273 | - | - | - | - | - | (20) | (20) | 21 253 | 22 251 | 23 275 |
| 08.4 - Water Distribution Pongola Wsp | | 19 999 | - | - | - | - | 2 000 | (2 720) | (720) | 19 279 | 20 919 | 21 882 |
| 08.5 - Water Distribution Ulundi Wsp | | 36 378 | - | - | - | - | - | 8 000 | 8 000 | 44 378 | 38 762 | 40 545 |
| 08.6 - Water Distribution Zululand Wsp | | 104 549 | - | - | - | - | 22 527 | 12 196 | 34 723 | 139 272 | 127 877 | 149 000 |
| Vote 09 - Waste Water | | 3 628 | - | - | - | - | - | - | - | 3 628 | 3 795 | 3 970 |
| 09.1 - Waste Water Abaqulusi Sanitation | | 313 | - | - | - | - | - | - | - | 313 | 328 | 343 |
| 09.2 - Waste Water Endume Sanitation | | 378 | - | - | - | - | - | - | - | 378 | 395 | 414 |
| 09.3 - Waste Water Nongoma Sanitation | | 227 | - | - | - | - | - | - | - | 227 | 238 | 249 |
| 09.4 - Waste Water Pongola Sanitation | | 518 | - | - | - | - | - | - | - | 518 | 542 | 566 |
| 09.5 - Waste Water Ulundi Sanitation | | 2 192 | - | - | - | - | - | - | - | 2 192 | 2 293 | 2 398 |
| Vote 10 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - . | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - . | | - | - | - | - | - | - | - | - | - | - | - |
| 13.1 - Electricity Reporting Function | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - * | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 563 862 | - | - | - | - | 50 423 | 11 920 | 62 343 | 626 205 | 606 131 | 649 111 |
| Surplus/ (Deficit) for the year | 2 | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |

References

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

DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24/02/2021

| 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 |
| R thousands | 1 | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| Revenue By Source | | | | | | | | | | | | |
| Property rates | 2 | – | – | – | – | – | – | – | – | – | – | – |
| Service charges - electricity revenue | 2 | – | – | – | – | – | – | – | – | – | – | – |
| Service charges - water revenue | 2 | 41 368 | – | – | – | – | – | – | – | 41 368 | 43 271 | 45 261 |
| Service charges - sanitation revenue | 2 | 11 140 | – | – | – | – | – | – | – | 11 140 | 11 652 | 12 188 |
| Service charges - refuse revenue | 2 | – | – | – | – | – | – | – | – | – | – | – |
| Rental of facilities and equipment | | 200 | – | – | – | – | – | – | – | 200 | 209 | 219 |
| Interest earned - external investments | | 5 000 | – | – | – | – | – | – | – | 5 000 | 5 230 | 5 471 |
| Interest earned - outstanding debtors | | – | – | – | – | – | – | 56 | 56 | 56 | – | – |
| Dividends received | | – | – | – | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | | 100 | – | – | – | – | – | (78) | (78) | 22 | 105 | 109 |
| Licences and permits | | – | – | – | – | – | – | 22 | 22 | 22 | – | – |
| Agency services | | – | – | – | – | – | – | – | – | – | – | – |
| Transfers and subsidies | | 515 221 | – | – | – | – | 61 423 | 1 700 | 63 123 | 578 344 | 548 723 | 590 578 |
| Other revenue | 2 | 900 | – | – | – | – | – | – | – | 900 | 941 | 985 |
| Gains | | – | – | – | – | – | – | – | – | – | – | – |
| Total Revenue (excluding capital transfers and contributions) | | 573 928 | – | – | – | – | 61 423 | 1 700 | 63 123 | 637 051 | 610 131 | 654 811 |
| Expenditure By Type | | | | | | | | | | | | |
| Employee related costs | | 223 466 | – | – | – | – | 2 000 | – | 2 000 | 225 466 | 224 058 | 234 365 |
| Remuneration of councillors | | 8 350 | – | – | – | – | – | – | – | 8 350 | 8 735 | 9 136 |
| Debt impairment | | 11 000 | – | – | – | – | 3 723 | – | 3 723 | 14 723 | 11 506 | 12 035 |
| Depreciation & asset impairment | | 62 886 | – | – | – | – | – | – | – | 62 886 | 65 778 | 68 804 |
| Finance charges | | – | – | – | – | – | – | – | – | – | – | – |
| Bulk purchases | | 23 552 | – | – | – | – | – | – | – | 23 552 | 25 346 | 26 512 |
| Other materials | | 8 590 | – | – | – | – | – | (1 575) | (1 575) | 7 015 | 8 985 | 9 398 |
| Contracted services | | 139 217 | – | – | – | – | 28 269 | 7 782 | 36 051 | 175 268 | 172 725 | 195 856 |
| Transfers and subsidies | | 10 852 | – | – | – | – | 2 950 | 1 811 | 4 761 | 15 613 | 9 669 | 10 114 |
| Other expenditure | | 75 949 | – | – | – | – | 13 481 | 3 902 | 17 383 | 93 333 | 79 328 | 82 889 |
| Losses | | – | – | – | – | – | – | – | – | – | – | – |
| Total Expenditure | | 563 862 | – | – | – | – | 50 423 | 11 920 | 62 343 | 626 205 | 606 131 | 649 111 |
| Surplus/(Deficit) | | 10 066 | – | – | – | – | 11 000 | (10 220) | 780 | 10 846 | 4 000 | 5 700 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 444 068 | – | – | – | – | – | (39 350) | (39 350) | 404 718 | 511 733 | 567 413 |
| 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 | | 454 134 | – | – | – | – | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Taxation | | – | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after taxation | | 454 134 | – | – | – | – | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Attributable to minorities | | – | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) attributable to municipality | | 454 134 | – | – | – | – | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Share of surplus/ (deficit) of associate | | – | – | – | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | | 454 134 | – | – | – | – | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

DC26 Zululand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|---|-----|-------------------------|------------------------------|---------------------------|---------------------------------|-------------------------------|---------------------------------|------------------------------|---------------------------|-------------------------------|---------------------------|---------------------------|
| | | Original Budget A | Prior Adjusted 5 A1 | Accum. Funds 6 B | Multi-year capital 7 C | Unfore. Unavoid. 8 D | Nat. or Prov. Govt 9 E | Other Adjusts. 10 F | Total Adjusts. 11 G | Adjusted Budget 12 H | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | |
| Capital expenditure - Vote | | | | | | | | | | | | |
| Multi-year expenditure to be adjusted | 2 | | | | | | | | | | | |
| Vote 01 - Council | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 02 - Corporate Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 03 - Finance | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 04 - Community Development | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 05 - Planning & Wsa | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 06 - Technical Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 07 - Water Purification | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 08 - Water Distribution | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 09 - Waste Water | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - * | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 3 | - | - | - | - | - | - | - | - | - | - | - |
| Single-year expenditure to be adjusted | 2 | | | | | | | | | | | |
| Vote 01 - Council | | - | - | - | - | - | 3 500 | (3 500) | - | - | - | - |
| Vote 02 - Corporate Services | | 7 870 | - | - | - | - | 600 | (4 742) | (4 142) | 3 728 | - | 200 |
| Vote 03 - Finance | | 1 222 | - | - | - | - | 5 000 | (1 978) | 3 022 | 4 244 | 4 000 | 5 500 |
| Vote 04 - Community Development | | 13 175 | - | - | - | - | - | (6 601) | (6 601) | 6 574 | 4 708 | 4 943 |
| Vote 05 - Planning & Wsa | | 431 867 | - | - | - | - | - | (32 749) | (32 749) | 399 118 | 507 025 | 562 470 |
| Vote 06 - Technical Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 07 - Water Purification | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 08 - Water Distribution | | - | - | - | - | - | 1 900 | - | 1 900 | 1 900 | - | - |
| Vote 09 - Waste Water | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - * | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Total Capital Expenditure - Vote | | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Capital Expenditure - Functional | | | | | | | | | | | | |
| Governance and administration | | 14 530 | - | - | - | - | 9 100 | (15 808) | (6 708) | 7 822 | 4 000 | 5 500 |
| Executive and council | | - | - | - | - | - | 3 500 | (3 500) | - | - | - | - |
| Finance and administration | | 14 530 | - | - | - | - | 5 600 | (12 308) | (6 708) | 7 822 | 4 000 | 5 500 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 974 | - | - | - | - | - | - | - | 974 | - | - |
| Community and social services | | 974 | - | - | - | - | - | - | - | 974 | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 8 996 | - | - | - | - | - | (1 013) | (1 013) | 7 983 | 7 223 | 7 603 |
| Planning and development | | 8 996 | - | - | - | - | - | (1 013) | (1 013) | 7 983 | 7 223 | 7 603 |
| Road transport | | - | - | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 429 484 | - | - | - | - | 1 900 | (32 749) | (30 849) | 398 635 | 504 510 | 559 810 |
| Energy sources | | - | - | - | - | - | - | - | - | - | - | - |
| Water management | | 429 484 | - | - | - | - | 1 900 | (32 749) | (30 849) | 398 635 | 504 510 | 559 810 |
| Waste water management | | - | - | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - | - | - |
| Other | | 150 | - | - | - | - | - | - | - | 150 | - | 200 |
| Total Capital Expenditure - Functional | 3 | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Funded by: | | | | | | | | | | | | |
| National Government | | 431 867 | - | - | - | - | - | (32 749) | (32 749) | 399 118 | 507 025 | 562 470 |
| Provincial Government | | 13 175 | - | - | - | - | - | (6 601) | (6 601) | 6 574 | 4 708 | 4 943 |
| District Municipality | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) | | - | - | - | - | - | - | - | - | - | - | - |
| (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 445 042 | - | - | - | - | - | (39 350) | (39 350) | 405 692 | 511 733 | 567 413 |
| Borrowing | | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 9 092 | - | - | - | - | 11 000 | (10 220) | 780 | 9 872 | 4 000 | 5 700 |
| Total Capital Funding | | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |

References:

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

DC26 Zululand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 24/02/2021

| Vote Description <i>[Insert departmental structure etc]</i> | 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 | Adjusted Budget |
| | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | | |
| Capital expenditure - Municipal Vote | 2 | | | | | | | | | | | | |
| Multi-year expenditure appropriation | | | | | | | | | | | | | |
| Vote 01 - Council | | - | - | - | - | - | - | - | - | - | - | - | - |
| 01.1 - Council | | | | | | | | | - | - | - | - | - |
| 01.2 - Municipal Manager Administration | | | | | | | | | - | - | - | - | - |
| 01.3 - Office Of The Speaker | | | | | | | | | - | - | - | - | - |
| Vote 02 - Corporate Services | | - | - | - | - | - | - | - | - | - | - | - | - |
| 02.1 - Corporate Services Administration | | | | | | | | | - | - | - | - | - |
| 02.2 - Human Resources | | | | | | | | | - | - | - | - | - |
| 02.3 - Airport | | | | | | | | | - | - | - | - | - |
| 02.4 - Disaster Management | | | | | | | | | - | - | - | - | - |
| Vote 03 - Finance | | - | - | - | - | - | - | - | - | - | - | - | - |
| 03.1 - Financial Services Administration | | | | | | | | | - | - | - | - | - |
| 03.2 - Budget & Treasury Office | | | | | | | | | - | - | - | - | - |
| 03.3 - Budget & Treasury Office | | | | | | | | | - | - | - | - | - |
| Vote 04 - Community Development | | - | - | - | - | - | - | - | - | - | - | - | - |
| 04.1 - Community & Social Serv. Administration | | | | | | | | | - | - | - | - | - |
| 04.2 - Indonsa | | | | | | | | | - | - | - | - | - |
| 04.3 - Municipal Health | | | | | | | | | - | - | - | - | - |
| 04.4 - Tourism | | | | | | | | | - | - | - | - | - |
| 04.5 - Local Economic Development | | | | | | | | | - | - | - | - | - |
| 04.6 - Community Development | | | | | | | | | - | - | - | - | - |
| 04.7 - Disaster Management | | | | | | | | | - | - | - | - | - |
| Vote 05 - Planning & Wsa | | - | - | - | - | - | - | - | - | - | - | - | - |
| 05.1 - Planning Administration | | | | | | | | | - | - | - | - | - |
| 05.2 - Wsa Administration | | | | | | | | | - | - | - | - | - |
| 05.3 - Project Management | | | | | | | | | - | - | - | - | - |
| Vote 06 - Technical Services | | - | - | - | - | - | - | - | - | - | - | - | - |
| 06.1 - Project Management Unit | | | | | | | | | - | - | - | - | - |
| Vote 07 - Water Purification | | - | - | - | - | - | - | - | - | - | - | - | - |
| 07.1 - Water Purification - Abaqulusi | | | | | | | | | - | - | - | - | - |
| 07.2 - Water Purification - Edumbe | | | | | | | | | - | - | - | - | - |
| 07.3 - Water Purification - Nongoma | | | | | | | | | - | - | - | - | - |
| 07.4 - Water Purification - Pongola | | | | | | | | | - | - | - | - | - |
| 07.5 - Water Purification - Ulundi | | | | | | | | | - | - | - | - | - |
| Vote 08 - Water Distribution | | - | - | - | - | - | - | - | - | - | - | - | - |
| 08.1 - Water Distribution Abaqulusi Wsp | | | | | | | | | - | - | - | - | - |
| 08.2 - Water Distribution Endume Wsp | | | | | | | | | - | - | - | - | - |
| 08.3 - Water Distribution Nongoma Wsp | | | | | | | | | - | - | - | - | - |
| 08.4 - Water Distribution Pongola Wsp | | | | | | | | | - | - | - | - | - |
| 08.5 - Water Distribution Ulundi Wsp | | | | | | | | | - | - | - | - | - |
| 08.6 - Water Distribution Zululand Wsp | | | | | | | | | - | - | - | - | - |
| Vote 09 - Waste Water | | - | - | - | - | - | - | - | - | - | - | - | - |
| 09.1 - Waste Water Abaqulusi Sanitation | | | | | | | | | - | - | - | - | - |
| 09.2 - Waste Water Endume Sanitation | | | | | | | | | - | - | - | - | - |
| 09.3 - Waste Water Nongoma Sanitation | | | | | | | | | - | - | - | - | - |
| 09.4 - Waste Water Pongola Sanitation | | | | | | | | | - | - | - | - | - |
| 09.5 - Waste Water Ulundi Sanitation | | | | | | | | | - | - | - | - | - |
| Vote 10 - . | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - . | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - . | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - . | | - | - | - | - | - | - | - | - | - | - | - | - |
| 13.1 - Electricity Reporting Function | | | | | | | | | - | - | - | - | - |
| Vote 14 - * | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital expenditure - Municipal Vote | 2 | | | | | | | | | | | | |
| Single-year expenditure appropriation | | | | | | | | | | | | | |
| Vote 01 - Council | | - | - | - | - | - | 3 500 | (3 500) | - | - | - | - | - |
| 01.1 - Council | | | | | | | 3 500 | (3 500) | - | - | - | - | - |
| 01.2 - Municipal Manager Administration | | | | | | | - | - | - | - | - | - | - |
| 01.3 - Office Of The Speaker | | | | | | | - | - | - | - | - | - | - |
| Vote 02 - Corporate Services | | 7 870 | - | - | - | - | 600 | (4 742) | (4 142) | 3 728 | - | 200 | - |
| 02.1 - Corporate Services Administration | | 7 720 | - | - | - | - | 600 | (4 742) | (4 142) | 3 578 | - | - | - |
| 02.2 - Human Resources | | - | - | - | - | - | - | - | - | - | - | - | - |
| 02.3 - Airport | | 150 | - | - | - | - | - | - | - | 150 | - | 200 | - |
| 02.4 - Disaster Management | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 03 - Finance | | 1 222 | - | - | - | - | 5 000 | (1 978) | 3 022 | 4 244 | 4 000 | 5 500 | - |
| 03.1 - Financial Services Administration | | 1 222 | - | - | - | - | 5 000 | (1 978) | 3 022 | 4 244 | 4 000 | 5 500 | - |
| 03.2 - Budget & Treasury Office | | - | - | - | - | - | - | - | - | - | - | - | - |
| 03.3 - Budget & Treasury Office | | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 04 - Community Development | | 13 175 | - | - | - | - | - | (6 601) | (6 601) | 6 574 | 4 708 | 4 943 | - |
| 04.1 - Community & Social Serv. Administration | | 5 588 | - | - | - | - | - | (5 588) | (5 588) | - | - | - | - |
| 04.2 - Indonsa | | 974 | - | - | - | - | - | - | - | 974 | - | - | - |
| 04.3 - Municipal Health | | - | - | - | - | - | - | - | - | - | - | - | - |
| 04.4 - Tourism | | - | - | - | - | - | - | - | - | - | - | - | - |
| 04.5 - Local Economic Development | | 6 613 | - | - | - | - | - | (1 013) | (1 013) | 5 600 | 4 708 | 4 943 | - |

| | | | | | | | | | | | | | |
|--|----------------|---|---|---|---|---|---------------|-----------------|----------|---------|----------------|----------------|---|
| 04.6 - Community Development | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 04.7 - Disaster Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 05 - Planning & Wsa | 431 867 | - | - | - | - | - | - | (32 749) | (32 749) | 399 118 | 507 025 | 562 470 | |
| 05.1 - Planning Administration | 2 383 | - | - | - | - | - | - | - | - | 2 383 | 2 515 | 2 660 | |
| 05.2 - Wsa Administration | - | - | - | - | - | - | - | - | - | - | - | - | |
| 05.3 - Project Management | 429 484 | - | - | - | - | - | - | (32 749) | (32 749) | 396 735 | 504 510 | 559 810 | |
| Vote 06 - Technical Services | - | - | - | - | - | - | - | - | - | - | - | - | |
| 06.1 - Project Management Unit | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 07 - Water Purification | - | - | - | - | - | - | - | - | - | - | - | - | |
| 07.1 - Water Purification - Abaqulusi | - | - | - | - | - | - | - | - | - | - | - | - | |
| 07.2 - Water Purification - Edumbe | - | - | - | - | - | - | - | - | - | - | - | - | |
| 07.3 - Water Purification - Nongoma | - | - | - | - | - | - | - | - | - | - | - | - | |
| 07.4 - Water Purification - Pongola | - | - | - | - | - | - | - | - | - | - | - | - | |
| 07.5 - Water Purification - Ulundi | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 08 - Water Distribution | - | - | - | - | - | - | 1 900 | - | 1 900 | 1 900 | - | - | |
| 08.1 - Water Distribution Abaqulusi Wsp | - | - | - | - | - | - | - | - | - | - | - | - | |
| 08.2 - Water Distribution Endume Wsp | - | - | - | - | - | - | - | - | - | - | - | - | |
| 08.3 - Water Distribution Nongoma Wsp | - | - | - | - | - | - | - | - | - | - | - | - | |
| 08.4 - Water Distribution Pongola Wsp | - | - | - | - | - | - | - | - | - | - | - | - | |
| 08.5 - Water Distribution Ulundi Wsp | - | - | - | - | - | - | - | - | - | - | - | - | |
| 08.6 - Water Distribution Zululand Wsp | - | - | - | - | - | - | 1 900 | - | 1 900 | 1 900 | - | - | |
| Vote 09 - Waste Water | - | - | - | - | - | - | - | - | - | - | - | - | |
| 09.1 - Waste Water Abaqulusi Sanitation | - | - | - | - | - | - | - | - | - | - | - | - | |
| 09.2 - Waste Water Endume Sanitation | - | - | - | - | - | - | - | - | - | - | - | - | |
| 09.3 - Waste Water Nongoma Sanitation | - | - | - | - | - | - | - | - | - | - | - | - | |
| 09.4 - Waste Water Pongola Sanitation | - | - | - | - | - | - | - | - | - | - | - | - | |
| 09.5 - Waste Water Ulundi Sanitation | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 10 - . | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 11 - . | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 12 - . | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 13 - . | - | - | - | - | - | - | - | - | - | - | - | - | |
| 13.1 - Electricity Reporting Function | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 14 - * | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 15 - Other | - | - | - | - | - | - | - | - | - | - | - | - | |
| Capital single-year expenditure sub-total | 454 134 | - | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 | |
| Total Capital Expenditure | 454 134 | - | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 | |

References

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

DC26 Zululand - Table B6 Adjustments Budget Financial Position - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|--|-----|---------------------|---------------------------|------------------------|---------------------------------|-------------------------------|---------------------------------|--------------------------|--------------------------|-------------------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted 3 A1 | Accum. Funds 4 B | Multi-year capital 5 C | Unfore. Unavoid. 6 D | Nat. or Prov. Govt 7 E | Other Adjusts. 8 F | Total Adjusts. 9 G | Adjusted Budget 10 H | Adjusted Budget | Adjusted Budget |
| R thousands | | A | | B | C | D | E | F | G | H | | |
| ASSETS | | | | | | | | | | | | |
| Current assets | | | | | | | | | | | | |
| Cash | | 66 967 | – | – | – | – | – | (8 440) | (8 440) | 58 527 | 144 184 | 120 422 |
| Call investment deposits | 1 | – | – | – | – | – | – | – | – | – | – | – |
| Consumer debtors | 1 | 35 404 | – | – | – | – | – | 0 | 0 | 35 404 | 42 027 | 48 498 |
| Other debtors | | 11 467 | – | – | – | – | – | 11 000 | 11 000 | 22 467 | 23 467 | 24 467 |
| Current portion of long-term receivables | | – | – | – | – | – | – | – | – | – | – | – |
| Inventory | | 4 000 | – | – | – | – | – | – | – | 4 000 | 4 217 | 4 227 |
| Total current assets | | 117 837 | – | – | – | – | – | 2 560 | 2 560 | 120 397 | 213 895 | 197 614 |
| Non current assets | | | | | | | | | | | | |
| Long-term receivables | | 14 300 | – | – | – | – | – | – | – | 14 300 | 14 300 | 14 300 |
| Investments | | – | – | – | – | – | – | – | – | – | – | – |
| Investment property | | – | – | – | – | – | – | – | – | – | – | – |
| Investment in Associate | | – | – | – | – | – | – | – | – | – | – | – |
| Property, plant and equipment | 1 | 4 608 942 | – | – | – | – | 7 500 | (45 070) | (37 570) | 4 571 372 | 4 791 541 | 4 968 921 |
| Biological | | – | – | – | – | – | – | – | – | – | – | – |
| Intangible | | 1 000 | – | – | – | – | – | (1 000) | (1 000) | – | – | – |
| Other non-current assets | | – | – | – | – | – | 3 500 | (3 500) | – | – | – | – |
| Total non current assets | | 4 624 242 | – | – | – | – | 11 000 | (49 570) | (38 570) | 4 585 672 | 4 805 841 | 4 983 221 |
| TOTAL ASSETS | | 4 742 079 | – | – | – | – | 11 000 | (47 010) | (36 010) | 4 706 069 | 5 019 736 | 5 180 835 |
| LIABILITIES | | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | | |
| Bank overdraft | | – | – | – | – | – | – | – | – | – | – | – |
| Borrowing | | – | – | – | – | – | – | – | – | – | – | – |
| Consumer deposits | | 3 612 | – | – | – | – | – | – | – | 3 612 | 3 617 | 3 622 |
| Trade and other payables | | 120 000 | – | – | – | – | – | 91 000 | 91 000 | 211 000 | 191 669 | 190 114 |
| Provisions | | 15 000 | – | – | – | – | – | (15 000) | (15 000) | – | – | – |
| Total current liabilities | | 138 612 | – | – | – | – | – | 76 000 | 76 000 | 214 612 | 195 286 | 193 736 |
| Non current liabilities | | | | | | | | | | | | |
| Borrowing | 1 | – | – | – | – | – | – | – | – | – | – | – |
| Provisions | 1 | 45 000 | – | – | – | – | – | – | – | 45 000 | 47 000 | 49 000 |
| Total non current liabilities | | 45 000 | – | – | – | – | – | – | – | 45 000 | 47 000 | 49 000 |
| TOTAL LIABILITIES | | 183 612 | – | – | – | – | – | 76 000 | 76 000 | 259 612 | 242 286 | 242 736 |
| NET ASSETS | 2 | 4 558 467 | – | – | – | – | 11 000 | (123 010) | (112 010) | 4 446 457 | 4 777 450 | 4 938 099 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 4 558 467 | – | – | – | – | 11 000 | (123 010) | (112 010) | 4 446 457 | 4 777 450 | 4 938 099 |
| Reserves | | – | – | – | – | – | – | – | – | – | – | – |
| TOTAL COMMUNITY WEALTH/EQUITY | | 4 558 467 | – | – | – | – | 11 000 | (123 010) | (112 010) | 4 446 457 | 4 777 450 | 4 938 099 |

References

1. Detail to be provided in Table SA3

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

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

DC26 Zululand - Table B7 Adjustments Budget Cash Flows - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|--|-----|-------------------------|------------------------------|---------------------------|---------------------------------|-------------------------------|---------------------------------|-----------------------------|--------------------------|-------------------------------|---------------------------|---------------------------|
| | | Original Budget A | Prior Adjusted 3 A1 | Accum. Funds 4 B | Multi-year capital 5 C | Unfore. Unavoid. 6 D | Nat. or Prov. Govt 7 E | Other Adjusts. 8 F | Total Adjusts. 9 G | Adjusted Budget 10 H | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Property rates | | | | | | | | | - | - | | |
| Service charges | | - | - | - | - | - | - | 26 130 | 26 130 | 26 130 | - | - |
| Other revenue | | 128 130 | - | - | - | - | - | (128 130) | (128 130) | - | 130 000 | 132 000 |
| Transfers and Subsidies - Operational | 1 | 515 221 | - | - | - | - | - | 61 423 | 61 423 | 576 644 | 548 723 | 590 578 |
| Transfers and Subsidies - Capital | 1 | 444 068 | - | - | - | - | - | (41 450) | (41 450) | 402 618 | 511 733 | 567 413 |
| Interest | | 5 000 | - | - | - | - | - | - | - | 5 000 | 5 230 | 5 471 |
| Dividends | | | | | | | | | - | - | | |
| Payments | | | | | | | | | | | | |
| Suppliers and employees | | (564 134) | - | - | - | - | - | 31 051 | 31 051 | (533 083) | (617 327) | (653 594) |
| Finance charges | | | | | | | | | - | - | | |
| Transfers and Grants | 1 | - | - | - | - | - | - | (15 513) | (15 513) | (15 513) | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 528 285 | - | - | - | - | - | (66 489) | (66 489) | 461 795 | 578 359 | 641 867 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Proceeds on disposal of PPE | | | | | | | | | - | - | | |
| Decrease (increase) in non-current receivables | | (700) | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | | |
| Capital assets | | (454 134) | - | - | - | - | - | 38 570 | 38 570 | (415 564) | (511 733) | (567 413) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (454 834) | - | - | - | - | - | 38 570 | 38 570 | (415 564) | (511 733) | (567 413) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Short term loans | | | | | | | | | - | - | | |
| Borrowing long term/refinancing | | | | | | | | | - | - | | |
| Increase (decrease) in consumer deposits | | 88 | - | - | - | - | - | - | - | - | (5) | (5) |
| Payments | | | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | | - | - | | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 88 | - | - | - | - | - | - | - | - | (5) | (5) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 73 538 | - | - | - | - | - | (27 919) | (27 919) | 46 231 | 66 621 | 74 449 |
| Cash/cash equivalents at the year begin: | 2 | 26 452 | - | - | - | - | - | (14 156) | (14 156) | 12 296 | 89 056 | 144 184 |
| Cash/cash equivalents at the year end: | 2 | 99 991 | - | - | - | - | - | (42 076) | (42 076) | 58 527 | 155 677 | 218 634 |

References

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

DC26 Zululand - Table B8 Cash backed reserves/accumulated surplus reconciliation - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|--|-----|-------------------------|------------------------------|---------------------------|---------------------------------|-------------------------------|---------------------------------|-----------------------------|--------------------------|-------------------------------|---------------------------|---------------------------|
| | | Original Budget A | Prior Adjusted 3 A1 | Accum. Funds 4 B | Multi-year capital 5 C | Unfore. Unavoid. 6 D | Nat. or Prov. Govt 7 E | Other Adjusts. 8 F | Total Adjusts. 9 G | Adjusted Budget 10 H | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | |
| Cash and investments available | | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 99 991 | – | – | – | – | – | (42 076) | (42 076) | 57 915 | 155 677 | 218 634 |
| Other current investments > 90 days | | (33 024) | – | – | – | – | – | 33 636 | 33 636 | 612 | (11 492) | (98 211) |
| Non current assets - Investments | 1 | – | – | – | – | – | – | – | – | – | – | – |
| Cash and investments available: | | 66 967 | – | – | – | – | – | (8 440) | (8 440) | 58 527 | 144 184 | 120 422 |
| Applications of cash and investments | | | | | | | | | | | | |
| Unspent conditional transfers | | – | – | – | – | – | – | – | – | – | – | – |
| Unspent borrowing | | | | | | | | | – | – | | |
| Statutory requirements | | | | | | | | | – | – | | |
| Other working capital requirements | 2 | (25 934) | – | | | | | 201 821 | 201 821 | 175 888 | (2 649) | (16 027) |
| Other provisions | | | | | | | | | – | – | | |
| Long term investments committed | | – | – | – | – | – | – | – | – | – | – | – |
| Reserves to be backed by cash/investments | | – | – | | | | | – | – | – | – | – |
| Total Application of cash and investments: | | (25 934) | – | – | – | – | – | 201 821 | 201 821 | 175 888 | (2 649) | (16 027) |
| Surplus(shortfall) | | 92 900 | – | – | – | – | – | (210 261) | (210 261) | (117 361) | 146 833 | 136 449 |

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably h
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Table B9 Asset Management - 24/02/2021

| Description | | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year | Budget Year |
|---|--|-----|---------------------|----------------|--------------|------------|----------|---------------|----------------|----------------|----------|-------------|-------------|
| | | | Original | Prior Adjusted | Accum. Funds | Multi-year | Unfore. | Nat. or Prov. | Other Adjusts. | Total Adjusts. | Adjusted | Adjusted | Adjusted |
| | | | Budget | 7 | 8 | capital | Unavoid. | Govt | | | Budget | Budget | Budget |
| R thousands | | | A | A1 | B | 9 | 10 | 11 | 12 | 13 | 14 | | |
| | | | | | | C | D | E | F | G | H | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | | | |
| Total New Assets to be adjusted | | 1 | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Roads Infrastructure | | | 2 383 | - | - | - | - | - | - | - | 2 383 | 2 515 | 2 660 |
| Storm water Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | | 384 687 | - | - | - | - | 3 000 | (34 173) | (31 173) | 353 514 | 504 510 | 559 810 |
| Sanitation Infrastructure | | | 44 797 | - | - | - | - | - | 446 | 446 | 45 243 | - | - |
| Solid Waste Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | | 431 867 | - | - | - | - | 3 000 | (33 727) | (30 727) | 401 140 | 507 025 | 562 470 |
| Community Facilities | | | 6 613 | - | - | - | - | - | (1 013) | (1 013) | 5 600 | 4 708 | 4 943 |
| Sport and Recreation Facilities | | | 5 588 | - | - | - | - | - | (5 588) | (5 588) | - | - | - |
| Community Assets | | | 12 201 | - | - | - | - | - | (6 601) | (6 601) | 5 600 | 4 708 | 4 943 |
| Heritage Assets | | | - | - | - | - | - | 3 500 | (3 500) | - | - | - | - |
| Revenue Generating | | | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | | - | - | - | - | - | - | - | - | - | - | - |
| Other Assets | | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | | - | - | - | - | - | - | - | - | - | - | - |
| Servitudes | | | - | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | | 1 000 | - | - | - | - | - | (1 000) | (1 000) | - | - | - |
| Intangible Assets | | | 1 000 | - | - | - | - | - | (1 000) | (1 000) | - | - | - |
| Computer Equipment | | | 5 222 | - | - | - | - | 2 000 | (4 742) | (2 742) | 2 481 | 4 000 | 5 500 |
| Furniture and Office Equipment | | | 120 | - | - | - | - | - | - | - | 120 | - | - |
| Machinery and Equipment | | | 1 124 | - | - | - | - | 1 900 | - | 1 900 | 3 024 | - | 200 |
| Transport Assets | | | 2 600 | - | - | - | - | 600 | - | 600 | 3 200 | - | - |
| Land | | | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | | - | - | - | - | - | - | - | - | - | - | - |
| Total Renewal of Existing Assets to be adjusted | | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Roads Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |
| Community Facilities | | | - | - | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | | - | - | - | - | - | - | - | - | - | - | - |
| Community Assets | | | - | - | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | | - | - | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | | - | - | - | - | - | - | - | - | - | - | - |
| Other Assets | | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | | - | - | - | - | - | - | - | - | - | - | - |
| Servitudes | | | - | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | | - | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | | - | - | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | | - | - | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | | - | - | - | - | - | - | - | - | - | - | - |
| Transport Assets | | | - | - | - | - | - | - | - | - | - | - | - |
| Land | | | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | | - | - | - | - | - | - | - | - | - | - | - |
| Total Upgrading of Existing Assets to be adjusted | | 2a | - | - | - | - | - | - | - | - | - | - | - |
| Roads Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | | - | - | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | | | |
|---|---|----------------|----------|----------|----------|----------|---------------|-----------------|-----------------|----------------|----------------|----------------|
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Community Facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Other Assets | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure to be adjusted | 4 | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Roads Infrastructure | | 2 383 | - | - | - | - | - | - | - | 2 383 | 2 515 | 2 660 |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 384 687 | - | - | - | - | 3 000 | (34 173) | (31 173) | 353 514 | 504 510 | 559 810 |
| Sanitation Infrastructure | | 44 797 | - | - | - | - | - | 446 | 446 | 45 243 | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 431 867 | - | - | - | - | 3 000 | (33 727) | (30 727) | 401 140 | 507 025 | 562 470 |
| Community Facilities | | 6 613 | - | - | - | - | - | (1 013) | (1 013) | 5 600 | 4 708 | 4 943 |
| Sport and Recreation Facilities | | 5 588 | - | - | - | - | - | (5 588) | (5 588) | - | - | - |
| Community Assets | | 12 201 | - | - | - | - | - | (6 601) | (6 601) | 5 600 | 4 708 | 4 943 |
| Heritage Assets | | - | - | - | - | - | 3 500 | (3 500) | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | 1 000 | - | - | - | - | - | (1 000) | (1 000) | - | - | - |
| Intangible Assets | | 1 000 | - | - | - | - | - | (1 000) | (1 000) | - | - | - |
| Computer Equipment | | 5 222 | - | - | - | - | 2 000 | (4 742) | (2 742) | 2 481 | 4 000 | 5 500 |
| Furniture and Office Equipment | | 120 | - | - | - | - | - | - | - | 120 | - | - |
| Machinery and Equipment | | 1 124 | - | - | - | - | 1 900 | - | 1 900 | 3 024 | - | 200 |
| Transport Assets | | 2 600 | - | - | - | - | 600 | - | 600 | 3 200 | - | - |
| Land | | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENDITURE to be adjusted | 4 | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 3 095 642 | - | - | - | - | 11 000 | (49 570) | (38 570) | 3 057 072 | 3 277 241 | 3 454 621 |
| Roads Infrastructure | | 2 383 | - | - | - | - | - | - | - | 2 383 | 2 515 | 2 660 |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 384 687 | - | - | - | - | 3 000 | (34 173) | (31 173) | 353 514 | 504 510 | 559 810 |
| Sanitation Infrastructure | | 44 797 | - | - | - | - | - | 446 | 446 | 45 243 | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 431 867 | - | - | - | - | 3 000 | (33 727) | (30 727) | 401 140 | 507 025 | 562 470 |
| Community Assets | | 12 201 | - | - | - | - | - | (6 601) | (6 601) | 5 600 | 4 708 | 4 943 |
| Heritage Assets | | - | - | - | - | - | 3 500 | (3 500) | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Other Assets | | 2 641 508 | - | - | - | - | - | - | - | 2 641 508 | 2 761 508 | 2 881 508 |

| | | | | | | | | | | | | | |
|---|---|------------------|------|---|---|---|---------------|-----------------|-----------------|------------------|------------------|------------------|---|
| Biological or Cultivated Assets | | | | | | | | | | | | | |
| Intangible Assets | | 1 000 | - | - | - | - | - | (1 000) | (1 000) | - | - | - | - |
| Computer Equipment | | 5 222 | - | - | - | - | 2 000 | (4 742) | (2 742) | 2 481 | 4 000 | 5 500 | - |
| Furniture and Office Equipment | | 120 | - | - | - | - | - | - | - | 120 | - | - | - |
| Machinery and Equipment | | 1 124 | - | - | - | - | 1 900 | - | 1 900 | 3 024 | - | 200 | - |
| Transport Assets | | 2 600 | - | - | - | - | 600 | - | 600 | 3 200 | - | - | - |
| Land | | | | | | | | | | | | | |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | | | | |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 3 095 642 | - | - | - | - | 11 000 | (49 570) | (38 570) | 3 057 072 | 3 277 241 | 3 454 621 | |
| EXPENDITURE OTHER ITEMS | | | | | | | | | | | | | |
| Depreciation & asset impairment | | 62 886 | - | - | - | - | - | - | - | 62 886 | 65 778 | 68 804 | |
| Repairs and Maintenance by asset class | 3 | 61 930 | - | - | - | - | 7 000 | (8 396) | (1 396) | 60 534 | 64 779 | 67 759 | |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - | - | - | |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - | - | - | |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - | - | - | |
| Water Supply Infrastructure | | 57 000 | - | - | - | - | 4 500 | (6 690) | (2 190) | 54 810 | 59 622 | 62 365 | |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - | - | - | |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - | - | - | |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - | - | - | |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - | - | - | |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure | | 57 000 | - | - | - | - | 4 500 | (6 690) | (2 190) | 54 810 | 59 622 | 62 365 | |
| Community Facilities | | - | - | - | - | - | - | - | - | - | - | - | |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - | - | - | |
| Community Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Revenue Generating | | - | - | - | - | - | - | - | - | - | - | - | |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - | - | - | |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Buildings | | 2 500 | - | - | - | - | 1 500 | (26) | 1 474 | 3 974 | 2 615 | 2 735 | |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | |
| Other Assets | | 2 500 | - | - | - | - | 1 500 | (26) | 1 474 | 3 974 | 2 615 | 2 735 | |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Servitudes | | - | - | - | - | - | - | - | - | - | - | - | |
| Licences and Rights | | - | - | - | - | - | - | - | - | - | - | - | |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Computer Equipment | | 900 | - | - | - | - | - | (500) | (500) | 400 | 941 | 985 | |
| Furniture and Office Equipment | | 100 | - | - | - | - | - | - | - | 100 | 105 | 109 | |
| Machinery and Equipment | | 430 | - | - | - | - | - | 250 | 250 | 680 | 450 | 470 | |
| Transport Assets | | 1 000 | - | - | - | - | 1 000 | (1 430) | (430) | 570 | 1 046 | 1 094 | |
| Land | | - | - | - | - | - | - | - | - | - | - | - | |
| Zoo's, Marine and Non-biological Animals | 6 | - | - | - | - | - | - | - | - | - | - | - | |
| TOTAL EXPENDITURE OTHER ITEMS to be adjusted | | 124 816 | - | - | - | - | 7 000 | (8 396) | (1 396) | 123 420 | 130 557 | 136 563 | |
| Renewal and upgrading of Existing Assets as % of total capex | | 0.0% | 0.0% | | | | | | | 0.0% | 0.0% | 0.0% | |
| Renewal and upgrading of Existing Assets as % of deprecn" | | 0.0% | 0.0% | | | | | | | 0.0% | 0.0% | 0.0% | |
| R&M as a % of PPE | | 2.0% | 0.0% | | | | | | | 2.0% | 2.0% | 2.0% | |
| Renewal and upgrading and R&M as a % of PPE | | 2.0% | 0.0% | | | | | | | 2.0% | 2.0% | 2.0% | |

References

- Detail of new assets provided in Table SB18a
- Detail of renewal of existing assets provided in Table SB18b
- Detail of upgrading of existing assets provided in Table SB18e
- Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to Adjustments Budget Financial Position (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = "Other" Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Table B10 Basic service delivery measurement - 24/02/2021

| 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 |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| Household service targets | 1 | | | | | | | | | | | |
| Water: | | | | | | | | | | | | |
| Piped water inside dwelling | | | | | | | | | - | - | | |
| Piped water inside yard (but not in dwelling) | | | | | | | | | - | - | | |
| Using public tap (at least min.service level) | 2 | | | | | | | | - | - | | |
| Other water supply (at least min.service level) | | | | | | | | | - | - | | |
| Minimum Service Level and Above sub-total | | - | - | - | - | - | - | - | - | - | - | - |
| Using public tap (< min.service level) | 3 | | | | | | | | - | - | | |
| Other water supply (< min.service level) | 3,4 | | | | | | | | - | - | | |
| No water supply | | | | | | | | | - | - | | |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation/sewerage: | | | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | | | | | | | | - | - | | |
| Flush toilet (with septic tank) | | | | | | | | | - | - | | |
| Chemical toilet | | | | | | | | | - | - | | |
| Pit toilet (ventilated) | | | | | | | | | - | - | | |
| Other toilet provisions (> min.service level) | | | | | | | | | - | - | | |
| Minimum Service Level and Above sub-total | | - | - | - | - | - | - | - | - | - | - | - |
| Bucket toilet | | | | | | | | | - | - | | |
| Other toilet provisions (< min.service level) | | | | | | | | | - | - | | |
| No toilet provisions | | | | | | | | | - | - | | |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - | - | - |
| Energy: | | | | | | | | | | | | |
| Electricity (at least min. service level) | | | | | | | | | - | - | | |
| Electricity - prepaid (> min.service level) | | | | | | | | | - | - | | |
| Minimum Service Level and Above sub-total | | - | - | - | - | - | - | - | - | - | - | - |
| Electricity (< min.service level) | | | | | | | | | - | - | | |
| Electricity - prepaid (< min. service level) | | | | | | | | | - | - | | |
| Other energy sources | | | | | | | | | - | - | | |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - | - | - |
| Refuse: | | | | | | | | | | | | |
| Removed at least once a week (min.service) | | | | | | | | | - | - | | |
| Minimum Service Level and Above sub-total | | - | - | - | - | - | - | - | - | - | - | - |
| Removed less frequently than once a week | | | | | | | | | - | - | | |
| Using communal refuse dump | | | | | | | | | - | - | | |
| Using own refuse dump | | | | | | | | | - | - | | |
| Other rubbish disposal | | | | | | | | | - | - | | |
| No rubbish disposal | | | | | | | | | - | - | | |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - | - | - |
| Households receiving Free Basic Service: | 15 | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation (free minimum level service) | | - | - | - | - | - | - | - | - | - | - | - |
| Electricity/other energy (50kwh per household per month) | | - | - | - | - | - | - | - | - | - | - | - |
| Refuse (removed at least once a week) | | - | - | - | - | - | - | - | - | - | - | - |
| Cost of Free Basic Services provided (R'000) | 16 | | | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation (free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - | - | - |
| Refuse (removed once a week for indigent households) | | - | - | - | - | - | - | - | - | - | - | - |
| Cost of Free Basic Services provided - Informal Formal Settlements (R'000) | | - | - | - | - | - | - | - | - | - | - | - |
| Total cost of FBS provided | | - | - | - | - | - | - | - | - | - | - | - |
| Highest level of free service provided: | | | | | | | | | | | | |
| Property rates (R'000 value threshold) | | | | | | | | | - | - | | |
| Water (kilolitres per household per month) | | | | | | | | | - | - | | |
| Sanitation (kilolitres per household per month) | | | | | | | | | - | - | | |
| Sanitation (Rand per household per month) | | | | | | | | | - | - | | |
| Electricity (kw per household per month) | | | | | | | | | - | - | | |
| Refuse (average litres per week) | | | | | | | | | - | - | | |
| Revenue cost of free services provided (R'000) | 17 | | | | | | | | | | | |
| Property rates (tariff adjustment) (impermissible values per section 17 of MPRA) | | | | | | | | | - | - | | |
| Property rates - exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA | | - | - | - | - | - | - | - | - | - | - | - |
| Water (in excess of 6 kilolitres per indigent household per month) | | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation (in excess of free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - | - | - |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | - | - | - | - | - | - | - | - | - | - | - |
| Water (in excess of free service to indigent households) | | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Housing - rental rebates | | | | | | | | | - | - | | |
| Housing - top structure subsidies | | | | | | | | | - | - | | |
| Other | | | | | | | | | - | - | | |
| Total revenue cost of subsidised services provided | | - | - | - | - | - | - | - | - | - | - | - |

References:

1. Include services provided by another entity; e.g. Eskom

2. Stand distance > 200m from dwelling

3. Stand distance <= 200m from dwelling

4. Borehole, spring, rain-water tank etc.

5. Must agree to total number of households in municipal area

6. Include value of subsidy provided by municipality above provincial subsidy level

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

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

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

11. Adjustments to transfers from National or Provincial Government

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

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

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

DC26 Zululand - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|---|-----|-------------------------|---------------------------|------------------------|------------------------------|----------------------------|-------------------------------|---------------------------|------------------------|----------------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget A | Prior Adjusted 6 A1 | Accum. Funds 7 B | Multi-year capital 8 C | Unfore. Unavoid. 9 D | Nat. or Prov. Govt 10 E | Other Adjusts. 11 F | Total Adjusts. 12 G | Adjusted Budget 13 H | Adjusted Budget | Adjusted Budget | |
| R thousands | | | | | | | | | | | | | |
| REVENUE ITEMS | | | | | | | | | | | | | |
| Property rates | | | | | | | | | | | | | |
| Total Property Rates | | | | | | | | | | | | | |
| less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) | | | | | | | | | | | | | |
| Net Property Rates | | | | | | | | | | | | | |
| 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 | | 41 368 | | | | | | | | 41 368 | 43 271 | 45 261 | |
| 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 | | 41 368 | | | | | | | | 41 368 | 43 271 | 45 261 | |
| Service charges - sanitation revenue | | | | | | | | | | | | | |
| Total Service charges - sanitation revenue | | 11 140 | | | | | | | | 11 140 | 11 652 | 12 188 | |
| 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 | | 11 140 | | | | | | | | 11 140 | 11 652 | 12 188 | |
| Service charges - refuse revenue | | | | | | | | | | | | | |
| Total refuse removal revenue | | | | | | | | | | | | | |
| Total landfill revenue | | | | | | | | | | | | | |
| less Revenue Foregone (in excess of one removal a week to indigent households) | | | | | | | | | | | | | |
| less Cost of Free Basis Services (removed once a week to indigent households) | | | | | | | | | | | | | |
| Net Service charges - refuse revenue | | | | | | | | | | | | | |
| Other Revenue By Source | | | | | | | | | | | | | |
| Fuel Levy | | | | | | | | | | | | | |
| Other Revenue | | 900000 | 0 | 0 | 0 | 0 | 0 | 0 | | 900 | 941400 | 984704 | |
| Total 'Other' Revenue | 1 | 900 | | | | | | | | 900 | 941 | 985 | |
| EXPENDITURE ITEMS | | | | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | | | |
| Basic Salaries and Wages | | 157 447 | | | | | | | | 157 447 | 155 127 | 162 263 | |
| Pension and UIF Contributions | | 19 798 | | | | | | | | 19 798 | 20 613 | 21 561 | |
| Medical Aid Contributions | | 11 632 | | | | | | | | 11 632 | 12 167 | 12 727 | |
| Overtime | | | | | | | | | | | | | |
| Performance Bonus | | 10 851 | | | | | | | | 10 851 | 11 350 | 11 872 | |
| Motor Vehicle Allowance | | 7 984 | | | | | | | | 7 984 | 8 351 | 8 735 | |
| Cellphone Allowance | | 585 | | | | | | | | 585 | 612 | 640 | |
| Housing Allowances | | 1 164 | | | | | | | | 1 164 | 1 218 | 1 274 | |
| Other benefits and allowances | | 9 306 | | | | | 2 000 | | 2 000 | 11 306 | 9 705 | 10 151 | |
| Payments in lieu of leave | | | | | | | | | | | | | |
| Long service awards | | | | | | | | | | | | | |
| Post-retirement benefit obligations | | 4 700 | | | | | | | | 4 700 | 4 916 | 5 142 | |
| sub-total | 4 | 223 466 | | | | | 2 000 | | 2 000 | 225 466 | 224 058 | 234 365 | |
| Less: Employees costs capitalised to PPE | | | | | | | | | | | | | |
| Total Employee related costs | 1 | 223 466 | | | | | 2 000 | | 2 000 | 225 466 | 224 058 | 234 365 | |
| Depreciation & asset impairment | | | | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | 62 886 | | | | | | | | 62 886 | 65 778 | 68 804 | |
| Lease amortisation | | | | | | | | | | | | | |
| Capital asset impairment | | | | | | | | | | | | | |
| Total Depreciation & asset impairment | 1 | 62 886 | | | | | | | | 62 886 | 65 778 | 68 804 | |
| Bulk purchases | | | | | | | | | | | | | |
| Electricity Bulk Purchases | | | | | | | | | | | | | |
| Water Bulk Purchases | | 23 552 | | | | | | | | 23 552 | 25 346 | 26 512 | |
| Total bulk purchases | 1 | 23 552 | | | | | | | | 23 552 | 25 346 | 26 512 | |
| Transfers and grants | | | | | | | | | | | | | |
| Cash transfers and grants | | 150 | | | | | (150) | (150) | | | 157 | 164 | |
| Non-cash transfers and grants | | 10 702 | | | | | 2 950 | 1 961 | 4 911 | 15 613 | 9 512 | 9 950 | |
| Total transfers and grants | | 10 852 | | | | | 2 950 | 1 811 | 4 761 | 15 613 | 9 669 | 10 114 | |
| Contracted services | | | | | | | | | | | | | |
| Outsourced Services | | 60 550 | | | | | 5 500 | (6 426) | (926) | 59 624 | 63 335 | 66 249 | |
| Consultants and Professional Services | | 71 350 | | | | | 22 769 | 12 630 | 35 399 | 106 748 | 101 791 | 121 715 | |
| Contractors | | 7 317 | | | | | | 1 578 | 1 578 | 8 895 | 7 599 | 7 893 | |
| Total contracted services | | 139 217 | | | | | 28 269 | 7 782 | 36 051 | 175 268 | 172 725 | 195 656 | |
| Other Expenditure By Type | | | | | | | | | | | | | |
| Collection costs | | | | | | | | | | | | | |
| Contributions to 'other' provisions | | | | | | | | | | | | | |
| Audit fees | | 3 500 | | | | | | (400) | (400) | 3 100 | 3 661 | 3 829 | |
| Other Expenditure | | 72 449 | | | | | 13 481 | 4 302 | 17 783 | 90 233 | 75 667 | 79 059 | |
| Total Other Expenditure | 1 | 75 949 | | | | | 13 481 | 3 902 | 17 383 | 93 333 | 79 328 | 82 889 | |
| by Expenditure Item | | | | | | | | | | | | | |
| Employee related costs | 14 | | | | | | | | | | | | |
| Other materials | | 430 | | | | | | 100 | 100 | 530 | 450 | 470 | |
| Contracted Services | | 60 500 | | | | | 5 500 | (7 956) | (2 456) | 58 044 | 63 283 | 66 194 | |
| Other Expenditure | | 1 000 | | | | | 1 500 | (540) | 960 | 1 960 | 1 046 | 1 094 | |
| Total Repairs and Maintenance Expenditure | 15 | 61 930 | | | | | 7 000 | (8 396) | (1 396) | 60 534 | 64 779 | 67 759 | |

Basis of assumptions

1. Must reconcile with relevant line on the 'Financial Performance' budget
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature
4. Expenditure to meet any unfunded obligations
5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
12. $G = B + C + D + E + F$
13. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC26 Zululand - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|--|-----|-------------------------|---------------------------|------------------------|---------------------------------|-------------------------------|---------------------------------|--------------------------|---------------------------|-------------------------------|---------------------------|---------------------------|
| | | Original Budget A | Prior Adjusted 4 A1 | Accum. Funds 5 B | Multi-year capital 6 C | Unfore. Unavoid. 7 D | Nat. or Prov. Govt 8 E | Other Adjusts. 9 F | Total Adjusts. 10 G | Adjusted Budget 11 H | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | | |
| Consumer debtors | | | | | | | | | | | | |
| Consumer debtors | | 151 404 | - | - | - | - | - | 6 823 | 6 823 | 158 227 | 169 533 | 187 533 |
| Less: provision for debt impairment | | (116 000) | - | - | - | - | - | (6 823) | (6 823) | (122 823) | (127 506) | (139 035) |
| Total Consumer debtors | 1 | 35 404 | - | - | - | - | - | 0 | 0 | 35 404 | 42 027 | 48 498 |
| Debt impairment provision | | | | | | | | | | | | |
| Balance at the beginning of the year | | (105 000) | - | - | - | - | - | - | - | (105 000) | (116 000) | (127 000) |
| Contributions to the provision | | (11 000) | - | - | - | - | - | (6 823) | (6 823) | (17 823) | (11 506) | (12 035) |
| Bad debts written off | | - | - | - | - | - | - | - | - | - | - | - |
| Balance at end of year | | (116 000) | - | - | - | - | - | (6 823) | (6 823) | (122 823) | (127 506) | (139 035) |
| Property, plant & equipment | | | | | | | | | | | | |
| PPE at cost/valuation (excl. finance leases) | | 4 608 942 | - | - | - | - | 7 500 | (45 070) | (37 570) | 4 571 372 | 4 791 541 | 4 968 921 |
| Leases recognised as PPE | | - | - | - | - | - | - | - | - | - | - | - |
| Less: Accumulated depreciation | | - | - | - | - | - | - | - | - | - | - | - |
| Total Property, plant & equipment | 1 | 4 608 942 | - | - | - | - | 7 500 | (45 070) | (37 570) | 4 571 372 | 4 791 541 | 4 968 921 |
| 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 | | 120 000 | - | - | - | - | - | 91 000 | 91 000 | 211 000 | 182 000 | 180 000 |
| Other creditors | | - | - | - | - | - | - | - | - | - | 9 669 | 10 114 |
| Unspent conditional transfers | | - | - | - | - | - | - | - | - | - | - | - |
| VAT | | - | - | - | - | - | - | - | - | - | - | - |
| Total Trade and other payables | 1 | 120 000 | - | - | - | - | - | 91 000 | 91 000 | 211 000 | 191 669 | 190 114 |
| Non current liabilities - Borrowing | | | | | | | | | | | | |
| Borrowing | 3 | - | - | - | - | - | - | - | - | - | - | - |
| Finance leases (including PPP asset element) | | - | - | - | - | - | - | - | - | - | - | - |
| Total Non current liabilities - Borrowing | | - | - | - | - | - | - | - | - | - | - | - |
| Provisions - non current | | | | | | | | | | | | |
| Retirement benefits | | - | - | - | - | - | - | - | - | - | - | - |
| Refuse landfill site rehabilitation | | - | - | - | - | - | - | - | - | - | - | - |
| Other | | 45 000 | - | - | - | - | - | - | - | 45 000 | 47 000 | 49 000 |
| Total Provisions - non current | | 45 000 | - | - | - | - | - | - | - | 45 000 | 47 000 | 49 000 |
| CHANGES IN NET ASSETS | | | | | | | | | | | | |
| Accumulated surplus/(Deficit) | | | | | | | | | | | | |
| Accumulated surplus/(Deficit) - opening balance | | 4 104 333 | - | - | - | - | - | (73 440) | (73 440) | 4 030 893 | 4 261 717 | 4 364 986 |
| GRAP adjustments | | - | - | - | - | - | - | - | - | - | - | - |
| Restated balance | | 4 104 333 | - | - | - | - | - | (73 440) | (73 440) | 4 030 893 | 4 261 717 | 4 364 986 |
| Surplus/(Deficit) | | 454 134 | - | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 |
| Transfers to/from Reserves | | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation offsets | | - | - | - | - | - | - | - | - | - | - | - |
| Other adjustments | | - | - | - | - | - | - | - | - | - | - | - |
| Accumulated Surplus/(Deficit) | 1 | 4 558 467 | - | - | - | - | 11 000 | (123 010) | (112 010) | 4 446 457 | 4 777 450 | 4 938 099 |
| Reserves | | | | | | | | | | | | |
| Housing Development Fund | | - | - | - | - | - | - | - | - | - | - | - |
| Capital replacement | | - | - | - | - | - | - | - | - | - | - | - |
| Self-insurance | | - | - | - | - | - | - | - | - | - | - | - |
| Other reserves | | - | - | - | - | - | - | - | - | - | - | - |
| Revaluation | | - | - | - | - | - | - | - | - | - | - | - |
| Total Reserves | 2 | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 4 558 467 | - | - | - | - | 11 000 | (123 010) | (112 010) | 4 446 457 | 4 777 450 | 4 938 099 |

References

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

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

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

DC26 Zululand - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 24/02/2021

| Description | Unit of measurement | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|-------------|---------------------|-------------------------|----------------------|----------------------|----------------------------|--------------------------|----------------------------|------------------------|---------------------|-------------------------|---------------------------|---------------------------|
| | | Original Budget A | Prior Adjusted A1 | Accum. Funds B | Multi-year capital C | Unfore. Unavoid. D | Nat. or Prov. Govt E | Other Adjusts. F | Total Adjusts. G | Adjusted Budget H | Adjusted Budget | Adjusted Budget |
| | | | | | | | | | - | - | - | - |

References

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

DC26 Zululand - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 24/02/2021

| 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 |
| <u>Borrowing Management</u> | | | | | | | | | |
| Credit Rating | Short term/long term rating | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Safety of Capital</u> | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Liquidity</u> | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | | | | 85.0% | 0.0% | 56.1% | 109.5% | 102.0% |
| Current Ratio adjusted for aged debtors | Current assets/current liabilities less debtors > 90 days/current liabilities | | | | 85.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | | | 0.5 | 0.0 | 0.3 | 0.7 | 0.6 |
| <u>Revenue Management</u> | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | | | | | | | |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | | | | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | | | | 10.7% | 0.0% | 11.3% | 13.1% | 13.3% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Creditors Management</u> | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | | | | | | | |
| Creditors to Cash and Investments | | | | | 120.0% | 0.0% | 360.5% | 123.1% | 87.0% |
| <u>Other Indicators</u> | | | | | | | | | |
| Electricity Distribution Losses (2) | Total Volume Losses (kW) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | |
| Water Distribution Losses (2) | Total Volume Losses (kℓ) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | | | | 38.9% | 0.0% | 35.4% | 36.7% | 35.8% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | | | | | | | | |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | | | | 10.8% | 0.0% | 9.5% | 10.6% | 10.3% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | | | | 11.0% | 0.0% | 9.9% | 10.8% | 10.5% |
| <u>IDP regulation financial viability indicators</u> | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | | | | 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 | | | | 6.2% | 0.0% | 5.6% | 6.9% | 7.4% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | | | | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

References

1. Consumer debtors > 12 months old are excluded from current assets

DC26 Zululand - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 24/02/2021

| Description of economic indicator | Ref. | Basis of calculation | 2001 Census | 2007 Survey | 2011 Census | 2017/18 | 2018/19 | 2019/20 | Budget Year 2020/21 | 2020/21 Medium |
|---|-------|----------------------|-------------|-------------|-------------|---------|---------|---------|---------------------|----------------|
| | | | | | | Outcome | Outcome | Outcome | Original Budget | Outcome |
| Demographics | | | | | | | | | | |
| Population | | | | | | | | | | |
| Females aged 5 - 14 | | | | | | | | | | |
| Males aged 5 - 14 | | | | | | | | | | |
| Females aged 15 - 34 | | | | | | | | | | |
| Males aged 15 - 34 | | | | | | | | | | |
| Unemployment | | | | | | | | | | |
| Monthly Household income (no. of households) | 1, 12 | | | | | | | | | |
| None | | | | | | | | | | |
| R1 - R1 600 | | | | | | | | | | |
| R1 601 - R3 200 | | | | | | | | | | |
| R3 201 - R6 400 | | | | | | | | | | |
| R6 401 - R12 800 | | | | | | | | | | |
| R12 801 - R25 600 | | | | | | | | | | |
| R25 601 - R51 200 | | | | | | | | | | |
| R52 201 - R102 400 | | | | | | | | | | |
| R102 401 - R204 800 | | | | | | | | | | |
| R204 801 - R409 600 | | | | | | | | | | |
| R409 601 - R819 200 | | | | | | | | | | |
| > R819 200 | | | | | | | | | | |
| Poverty profiles (no. of households) | 13 | | | | | | | | | |
| < R2 060 per household per month | | | | | | | | | | |
| 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 | 3 | | | | | | | | | |
| Formal | | | | | | | | | | |
| Informal | | | | | | | | | | |
| Total number of households | 4 | - | - | - | - | - | - | - | - | - |
| Dwellings provided by municipality | | | | | | | | | | |
| Dwellings provided by province/s | | | | | | | | | | |
| Dwellings provided by private sector | 5 | | | | | | | | | |
| Total new housing dwellings | | - | - | - | - | - | - | - | - | - |
| Economic | 6 | | | | | | | | | |
| Inflation/inflation outlook (CPIX) | | | | | | | | | | |
| Interest rate - borrowing | | | | | | | | | | |
| Interest rate - investment | | | | | | | | | | |
| Remuneration increases | | | | | | | | | | |
| Consumption growth (electricity) | | | | | | | | | | |
| Consumption growth (water) | | | | | | | | | | |
| Collection rates | 7 | | | | | | | | | |
| Property tax/service charges | | | | | % | % | % | % | % | % |
| Rental of facilities & equipment | | | | | % | % | % | % | % | % |
| Interest - external investments | | | | | % | % | % | % | % | % |
| Interest - debtors | | | | | % | % | % | % | % | % |
| Revenue from agency services | | | | | % | % | % | % | % | % |

Detail on the provision of municipal services for B10

| Total municipal services | Ref. | | 2017/18 | 2018/19 | 2019/20 | Budget Year 2020/21 | | | 2020/21 Medium |
|---|------|---|---------|---------|---------|---------------------|-----------------|--------------------|---------------------|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2020/21 |
| Household service targets (000) | | | | | | | | | |
| Water: | | | | | | | | | |
| Piped water inside dwelling | | | | | | | | | |
| Piped water inside yard (but not in dwelling) | | | | | | | | | |
| Using public tap (at least min.service level) | 8 | | | | | | | | |
| Other water supply (at least min.service level) | 10 | | | | | | | | |
| Minimum Service Level and Above sub-total | | - | - | - | - | - | - | - | - |
| Using public tap (< min.service level) | 9 | | | | | | | | |
| Other water supply (< min.service level) | 10 | | | | | | | | |
| No water supply | | | | | | | | | |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - |
| Total number of households | | - | - | - | - | - | - | - | - |
| Sanitation/sewerage: | | | | | | | | | |
| Flush toilet (connected to sewerage) | | | | | | | | | |
| Flush toilet (with septic tank) | | | | | | | | | |
| Chemical toilet | | | | | | | | | |
| Pit toilet (ventilated) | | | | | | | | | |
| Other toilet provisions (> min.service level) | | | | | | | | | |
| Minimum Service Level and Above sub-total | | - | - | - | - | - | - | - | - |
| Bucket toilet | | | | | | | | | |
| Other toilet provisions (< min.service level) | | | | | | | | | |
| No toilet provisions | | | | | | | | | |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - |
| Total number of households | | - | - | - | - | - | - | - | - |
| Energy: | | | | | | | | | |
| Electricity (at least min.service level) | | | | | | | | | |
| Electricity - prepaid (min.service level) | | | | | | | | | |
| Minimum Service Level and Above sub-total | | - | - | - | - | - | - | - | - |
| Electricity (< min.service level) | | | | | | | | | |
| Electricity - prepaid (< min. service level) | | | | | | | | | |
| Other energy sources | | | | | | | | | |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - |
| Total number of households | | - | - | - | - | - | - | - | - |
| Refuse: | | | | | | | | | |
| Removed at least once a week | | | | | | | | | |
| Minimum Service Level and Above sub-total | | - | - | - | - | - | - | - | - |
| Removed less frequently than once a week | | | | | | | | | |
| Using communal refuse dump | | | | | | | | | |
| Using own refuse dump | | | | | | | | | |
| Other rubbish disposal | | | | | | | | | |
| No rubbish disposal | | | | | | | | | |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - |
| Total number of households | | - | - | - | - | - | - | - | - |
| Municipal in-house services | | | | | | | | | |
| Household service targets (000) | | | | | | | | | |
| Water: | | | | | | | | | |
| Piped water inside dwelling | | | | | | | | | |
| Piped water inside yard (but not in dwelling) | | | | | | | | | |
| Using public tap (at least min.service level) | 8 | | | | | | | | |
| Other water supply (at least min.service level) | 10 | | | | | | | | |
| Minimum Service Level and Above sub-total | | - | - | - | - | - | - | - | - |
| Using public tap (< min.service level) | 9 | | | | | | | | |
| Other water supply (< min.service level) | 10 | | | | | | | | |
| No water supply | | | | | | | | | |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - |
| Total number of households | | - | - | - | - | - | - | - | - |

[illegible]

| Detail of Free Basic Services (FBS) provided | | | Budget Year 2020/21 | | | | | | |
|--|------|--|---------------------|----------------|--------------|--------------------|------------------|---------------------|----------------|
| | | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt. | Other Adjusts. |
| Electricity | Ref. | Location of households for each type of FBS | | | | | | | |
| List type of FBS service | | Formal settlements - (50 kwh per indigent household per month R '000) Number of HH receiving this type of FBS Informal settlements (R '000) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (R '000) Number of HH receiving this type of FBS Living in informal backyard rental agreement (R '000) Number of HH receiving this type of FBS Other (R '000) Number of HH receiving this type of FBS | | | | | | | |
| | | Total cost of FBS - Electricity for informal settlements | - | - | - | - | - | - | - |
| Water | Ref. | Location of households for each type of FBS | | | | | | | |
| List type of FBS service | | Formal settlements - (6 kilolitre per indigent household per month R '000) Number of HH receiving this type of FBS Informal settlements (R '000) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (R '000) Number of HH receiving this type of FBS Living in informal backyard rental agreement (R '000) Number of HH receiving this type of FBS Other (R '000) Number of HH receiving this type of FBS | - | - | - | - | - | - | - |
| | | Total cost of FBS - Water for informal settlements | - | - | - | - | - | - | - |
| Sanitation | Ref. | Location of households for each type of FBS | | | | | | | |
| List type of FBS service | | Formal settlements - (free sanitation service to indigent households R '000) Number of HH receiving this type of FBS Informal settlements (R '000) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (R '000) Number of HH receiving this type of FBS Living in informal backyard rental agreement (R '000) Number of HH receiving this type of FBS Other (R '000) Number of HH receiving this type of FBS | - | - | - | - | - | - | - |
| | | Total cost of FBS - Sanitation for informal settlements | - | - | - | - | - | - | - |
| Refuse Removal | Ref. | Location of households for each type of FBS | | | | | | | |
| List type of FBS service | | Formal settlements - (removed once a week to indigent households R '000) Number of HH receiving this type of FBS Informal settlements (R '000) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (R '000) Number of HH receiving this type of FBS Living in informal backyard rental agreement (R '000) Number of HH receiving this type of FBS Other (R '000) Number of HH receiving this type of FBS | | | | | | | |
| | | Total cost of FBS - Refuse Removal for informal settlements | - | - | - | - | - | - | - |

References

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

DC26 Zululand - Supporting Table SB6 Adjustments Budget - funding measurement - 24/02/2021

| 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 | | | | 99 991 | – | 58 527 | 155 677 | 218 634 |
| Cash + investments at the yr end less applications - R'000 | 2 | 18(1)b | | | | 92 900 | – | (117 361) | 146 833 | 136 449 |
| Cash year end/monthly employee/supplier payments | 3 | 18(1)b | | | | – | – | – | – | – |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 4 | 18(1) | | | | 454 134 | – | 415 564 | 515 733 | 573 113 |
| Service charge rev % change - macro CPIX target exclusive | 5 | 18(1)a,(2) | | | | 0.0% | 0.0% | 0.0% | -1.4% | -1.4% |
| Cash receipts % of Ratepayer & Other revenue | 6 | 18(1)a,(2) | 0.0% | 0.0% | 0.0% | 238.6% | 0.0% | 48.7% | 231.4% | 224.6% |
| Debt impairment expense as a % of total billable revenue | 7 | 18(1)a,(2) | | | | 20.9% | 0.0% | 27.9% | 20.9% | 20.9% |
| Capital payments % of capital expenditure | 8 | 18(1)c;19 | | | | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Borrowing receipts % of capital expenditure (excl. transfers) | 9 | 18(1)c | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grants % of Govt. legislated/gazetted allocations | 10 | 18(1)a | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Current consumer debtors % change - incr(decr) | 11 | 18(1)a | | | | | | | 13.2% | 11.4% |
| Long term receivables % change - incr(decr) | 12 | 18(1)a | | | | | | | 0.0% | 0.0% |
| R&M % of Property Plant & Equipment | 13 | 20(1)(vi) | | | | 2.0% | 0.0% | 2.0% | 2.0% | 2.0% |
| Asset renewal % of capital budget | 14 | 20(1)(vi) | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

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)

DC26 Zululand - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|---|------|-------------------------|------------------------------|---------------------------------|---------------------------------|------------------------------|---------------------------|-------------------------------|---------------------------|---------------------------|
| | | Original Budget A | Prior Adjusted 7 A1 | Multi-year capital 8 B | Nat. or Prov. Govt 9 C | Other Adjusts. 10 D | Total Adjusts. 11 E | Adjusted Budget 12 F | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 513 310 | – | – | 61 423 | – | 61 423 | 574 733 | 546 812 | 588 667 |
| Local Government Equitable Share | | | | | | | | | | |
| Equitable Share | 3 | 502 849 | – | – | 61 423 | – | 61 423 | 564 272 | 545 612 | 587 467 |
| Expanded Public Works Programme Integrated Grant | | 9 261 | – | – | – | – | – | 9 261 | – | – |
| Infrastructure Skills Development Grant | | – | – | – | – | – | – | – | – | – |
| Local Government Financial Management Grant | | 1 200 | – | – | – | – | – | 1 200 | 1 200 | 1 200 |
| Municipal Disaster Relief Grant | | – | – | – | – | – | – | – | – | – |
| Municipal Infrastructure Grant | | – | – | – | – | – | – | – | – | – |
| Municipal Systems Improvement Grant | | – | – | – | – | – | – | – | – | – |
| Rural Road Asset Management Systems Grant | | – | – | – | – | – | – | – | – | – |
| Water Services Infrastructure Grant | | – | – | – | – | – | – | – | – | – |
| Water Services Operating Subsidy Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| WiFi Grant [Department of Telecommunications and Postal Services] | | – | – | – | – | – | – | – | – | – |
| Provincial Government: | | 1 911 | – | – | – | 1 700 | 1 700 | 3 611 | 1 911 | 1 911 |
| Art Centres Subsidies | | – | – | – | – | – | – | – | – | – |
| Development Planning and Shared Services | | – | – | – | – | – | – | – | – | – |
| Environmental Grant | | – | – | – | – | – | – | – | – | – |
| Specify (Add grant description) | 4 | 1 911 | – | – | – | 1 700 | 1 700 | 3 611 | 1 911 | 1 911 |
| Tourism Events | | – | – | – | – | – | – | – | – | – |
| District Municipality: | 5 | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | – | – | – | – | – | – | – | – | – |
| KwazuluNatal Provincial Planning and Development Commission | | – | – | – | – | – | – | – | – | – |
| Total Operating Transfers and Grants | 6 | 515 221 | – | – | 61 423 | 1 700 | 63 123 | 578 344 | 548 723 | 590 578 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 431 867 | – | – | – | (32 749) | (32 749) | 399 118 | 507 025 | 562 470 |
| Expanded Public Works Programme Integrated Grant for Municipalities | | – | – | – | – | – | – | – | – | – |
| Municipal Disaster Relief Grant | | – | – | – | – | – | – | – | – | – |
| Municipal Infrastructure Grant | | 223 984 | – | – | – | (2 749) | (2 749) | 221 235 | 244 510 | 259 530 |
| Municipal Water Infrastructure Grant | | – | – | – | – | – | – | – | – | – |
| Regional Bulk Infrastructure Grant | | 100 000 | – | – | – | (30 000) | (30 000) | 70 000 | 150 000 | 200 000 |
| Rural Road Asset Management Systems Grant | | 2 383 | – | – | – | – | – | 2 383 | 2 515 | 2 660 |
| Water Services Infrastructure Grant | | 105 500 | – | – | – | – | – | 105 500 | 110 000 | 100 280 |
| Provincial Government: | | 12 201 | – | – | – | (6 601) | (6 601) | 5 600 | 4 708 | 4 943 |
| Specify (Add grant description) | | 12 201 | – | – | – | (6 601) | (6 601) | 5 600 | 4 708 | 4 943 |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| [insert description] | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | – | – | – | – | – | – | – | – | – |
| [insert description] | | – | – | – | – | – | – | – | – | – |
| Total Capital Transfers and Grants | 6 | 444 068 | – | – | – | (39 350) | (39 350) | 404 718 | 511 733 | 567 413 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 959 289 | – | – | 61 423 | (37 650) | 23 773 | 983 062 | 1 060 456 | 1 157 991 |

References

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

DC26 Zululand - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|--|-----|-------------------------|---------------------------|---------------------------------|---------------------------------|--------------------------|--------------------------|------------------------------|---------------------------|---------------------------|
| | | Original Budget A | Prior Adjusted 2 A1 | Multi-year capital 3 B | Nat. or Prov. Govt 4 C | Other Adjusts. 5 D | Total Adjusts. 6 E | Adjusted Budget 7 F | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | |
| EXPENDITURE ON TRANSFERS AND GRANT PROGRAM: | 1 | | | | | | | | | |
| <u>Operating expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | 488 940 | – | – | 46 700 | 10 220 | 56 920 | 545 860 | 526 831 | 566 251 |
| Local Government Equitable Share | | | | | | | – | – | | |
| Equitable Share | | 478 359 | – | – | 46 700 | 10 340 | 57 040 | 535 399 | 525 505 | 564 920 |
| Expanded Public Works Programme Integrated Grant | | 9 261 | – | – | – | – | – | 9 261 | – | – |
| Local Government Financial Management Grant | | 1 200 | – | – | – | – | – | 1 200 | 1 200 | 1 200 |
| Municipal Disaster Relief Grant | | 120 | – | – | – | (120) | (120) | – | 126 | 131 |
| Municipal Infrastructure Grant | | – | – | – | – | – | – | – | – | – |
| Rural Road Asset Management Systems Grant | | – | – | – | – | – | – | – | – | – |
| Water Services Infrastructure Grant | | – | – | – | – | – | – | – | – | – |
| | | | | | | | – | – | | |
| Provincial Government: | | 937 | – | – | – | 1 700 | 1 700 | 2 637 | 1 911 | 1 911 |
| Art Centres Subsidies | | – | – | – | – | – | – | – | – | – |
| Development Planning and Shared Services | | – | – | – | – | – | – | – | – | – |
| Environmental Grant | | – | – | – | – | – | – | – | – | – |
| Specify (Add grant description) | | 937 | – | – | – | 1 700 | 1 700 | 2 637 | 1 911 | 1 911 |
| Tourism Events | | – | – | – | – | – | – | – | – | – |
| | | | | | | | – | – | | |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| | | | | | | | – | – | | |
| | | | | | | | – | – | | |
| Other grant providers: | | – | – | – | – | – | – | – | – | – |
| <i>KwazuluNatal Provincial Planning and Development Commission</i> | | – | – | – | – | – | – | – | – | – |
| | | | | | | | – | – | | |
| Total operating expenditure of Transfers and Grants: | | 489 877 | – | – | 46 700 | 11 920 | 58 620 | 548 497 | 528 742 | 568 162 |
| <u>Capital expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | 431 867 | – | – | – | (32 749) | (32 749) | 399 118 | 507 025 | 562 470 |
| Local Government Financial Management Grant | | – | – | – | – | – | – | – | – | – |
| Municipal Infrastructure Grant | | 223 984 | – | – | – | (2 749) | (2 749) | 221 235 | 244 510 | 259 530 |
| Regional Bulk Infrastructure Grant | | 100 000 | – | – | – | (30 000) | (30 000) | 70 000 | 150 000 | 200 000 |
| Rural Road Asset Management Systems Grant | | 2 383 | – | – | – | – | – | 2 383 | 2 515 | 2 660 |
| Water Services Infrastructure Grant | | 105 500 | – | – | – | – | – | 105 500 | 110 000 | 100 280 |
| | | | | | | | – | – | | |
| Provincial Government: | | 13 175 | – | – | – | (6 601) | (6 601) | 6 574 | 4 708 | 4 943 |
| Specify (Add grant description) | | 13 175 | – | – | – | (6 601) | (6 601) | 6 574 | 4 708 | 4 943 |
| | | | | | | | – | – | | |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| | | | | | | | – | – | | |
| | | | | | | | – | – | | |
| Other grant providers: | | – | – | – | – | – | – | – | – | – |
| | | | | | | | – | – | | |
| | | | | | | | – | – | | |
| Total capital expenditure of Transfers and Grants | | 445 042 | – | – | – | (39 350) | (39 350) | 405 692 | 511 733 | 567 413 |
| Total capital expenditure of Transfers and Grants | | 934 919 | – | – | 46 700 | (27 430) | 19 270 | 954 189 | 1 040 475 | 1 135 575 |

References

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

DC26 Zululand - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|---|-----|----------------------|---------------------------|---------------------------------|---------------------------------|--------------------------|--------------------------|------------------------------|---------------------------|---------------------------|
| | | Original Budget A | Prior Adjusted 2 A1 | Multi-year capital 3 B | Nat. or Prov. Govt 4 C | Other Adjusts. 5 D | Total Adjusts. 6 E | Adjusted Budget 7 F | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | |
| Operating transfers and grants: | | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | - | - | - | - | - | - | - | - | - |
| Current year receipts | | (515 221) | - | - | - | (59 512) | (59 512) | (574 733) | (590 578) | - |
| Conditions met - transferred to revenue | | 515 221 | - | - | - | 59 512 | (59 512) | (574 733) | 590 578 | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | - | - | | |
| Current year receipts | | | | | | | - | - | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | - | - | | |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | - | - | | |
| Current year receipts | | | | | | | - | - | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | - | - | | |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | - | - | | |
| Current year receipts | | | | | | | - | - | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | - | - | | |
| Total operating transfers and grants revenue | | 515 221 | - | - | - | 59 512 | (59 512) | (574 733) | 590 578 | - |
| Total operating transfers and grants - CTBM | 2 | - | - | - | - | - | - | - | - | - |
| Capital transfers and grants: | | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | - | - | - | - | - | - | - | - | - |
| Current year receipts | | (444 068) | - | - | - | 44 950 | 44 950 | (399 118) | (567 413) | - |
| Conditions met - transferred to revenue | | 444 068 | - | - | - | (44 950) | 44 950 | (399 118) | 567 413 | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | - | - | | |
| Current year receipts | | | | | | | - | - | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | - | - | | |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | - | - | | |
| Current year receipts | | | | | | | - | - | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | - | - | | |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | - | - | | |
| Current year receipts | | | | | | | - | - | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | - | - | | |
| Total capital transfers and grants revenue | | 444 068 | - | - | - | (44 950) | 44 950 | (399 118) | 567 413 | - |
| Total capital transfers and grants - CTBM | | - | - | - | - | - | - | - | - | - |
| TOTAL TRANSFERS AND GRANTS REVENUE | | 959 289 | - | - | - | 14 562 | (14 562) | (973 851) | 1 157 991 | - |
| TOTAL TRANSFERS AND GRANTS - CTBM | | - | - | - | - | - | - | - | - | - |

References

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

DC26 Zululand - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|---|-----|---------------------|---------------------|-------------------|----------------------------|--------------------------|-----------------------------|----------------------|----------------------|--------------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted 6 | Accum. Funds 7 | Multi-year capital 8 | Unfore. Unavoid. 9 | Nat. or Prov. Govt 10 | Other Adjusts. 11 | Total Adjusts. 12 | Adjusted Budget 13 | Adjusted Budget | Adjusted Budget |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| <u>Cash transfers to other municipalities</u> | | | | | | | | | | | | |
| Dm Kzn: Zululand - Planning &Dev Tourism | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Dm Kzn: Zululand - Environ Protection | | - | - | - | - | - | - | - | - | - | - | - |
| Dm Kzn: Zululand - Planning &Dev | | - | - | - | - | - | - | - | - | - | - | - |
| Dm Kzn: Zululand - Planning &Dev Tourism | | - | - | - | - | - | - | - | - | - | - | - |
| Dm Kzn: Zululand - Plan &Dev Tourism | | - | - | - | - | - | - | - | - | - | - | - |
| Dm Kzn: Zululand - Planning &Dev | | 150 | - | - | - | - | - | (150) | (150) | - | 157 | 164 |
| Dm Kzn: Zululand - Planning &Dev Tourism | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL ALLOCATIONS TO MUNICIPALITIES: | | 150 | - | - | - | - | - | (150) | (150) | - | 157 | 164 |
| <u>Cash transfers to Entities/Other External Mechanisms</u> | | | | | | | | | | | | |
| | 2 | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| TOTAL ALLOCATIONS TO ENTITIES/EMs' | | - | - | - | - | - | - | - | - | - | - | - |
| <u>Cash transfers to other Organs of State</u> | | | | | | | | | | | | |
| | 3 | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE: | | - | - | - | - | - | - | - | - | - | - | - |
| <u>Cash transfers to other Organisations</u> | | | | | | | | | | | | |
| | 4 | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS: | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL CASH TRANSFERS | 5 | 150 | - | - | - | - | - | (150) | (150) | - | 157 | 164 |

[illegible]

DC26 Zululand - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 24/02/2021

| Summary of remuneration | Ref | Budget Year 2020/21 | | | | | | | | | | % change |
|---|-----|----------------------|------------------------|---------------------|---------------------------|-------------------------|---------------------------|------------------------|------------------------|-------------------------|------|----------|
| | | Original Budget A | Prior Adjusted 5 A1 | Accum. Funds 6 B | Multi-year capital 7 C | Unfore. Unavoid. 8 D | Nat. or Prov. Govt 9 E | Other Adjusts. 10 F | Total Adjusts. 11 G | Adjusted Budget 12 H | | |
| R thousands | | | | | | | | | | | | |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | | | |
| Basic Salaries and Wages | | – | – | | | | | – | – | – | | |
| Pension and UIF Contributions | | 448 | – | | | | | – | – | 448 | 0.0% | |
| Medical Aid Contributions | | 267 | – | | | | | – | – | 267 | 0.0% | |
| Motor Vehicle Allowance | | 1 818 | – | | | | | – | – | 1 818 | 0.0% | |
| Cellphone Allowance | | 653 | – | | | | | – | – | 653 | | |
| Housing Allowances | | – | – | | | | | – | – | – | | |
| Other benefits and allowances | | 5 164 | – | | | | | – | – | 5 164 | | |
| Sub Total - Councillors | | 8 350 | | | | | – | – | – | 8 350 | 0.0% | |
| % increase | | | (0) | | | | | | | – | | |
| Senior Managers of the Municipality | | | | | | | | | | | | |
| Basic Salaries and Wages | | 6 442 | – | – | – | – | – | – | – | 6 442 | 0.0% | |
| Pension and UIF Contributions | | 64 | – | – | – | – | – | – | – | 64 | 0.0% | |
| Medical Aid Contributions | | 144 | – | – | – | – | – | – | – | 144 | 0.0% | |
| Overtime | | – | – | – | – | – | – | – | – | – | | |
| Performance Bonus | | – | – | – | – | – | – | – | – | – | | |
| Motor Vehicle Allowance | | 1 559 | – | – | – | – | – | – | – | 1 559 | 0.0% | |
| Cellphone Allowance | | 68 | – | – | – | – | – | – | – | 68 | 0.0% | |
| Housing Allowances | | – | – | – | – | – | – | – | – | – | | |
| Other benefits and allowances | | 264 | – | – | – | – | – | – | – | 264 | | |
| Payments in lieu of leave | | – | – | – | – | – | – | – | – | – | | |
| Long service awards | | – | – | – | – | – | – | – | – | – | | |
| Post-retirement benefit obligations | 5 | – | – | – | – | – | – | – | – | – | | |
| Sub Total - Senior Managers of Municipality | | 8 541 | – | – | – | – | – | – | – | 8 541 | 0.0% | |
| % increase | | | (0) | | | | | | | – | | |
| Other Municipal Staff | | | | | | | | | | | | |
| Basic Salaries and Wages | | 151 005 | – | – | – | – | – | – | – | 151 005 | 0.0% | |
| Pension and UIF Contributions | | 19 733 | – | – | – | – | – | – | – | 19 733 | 0.0% | |
| Medical Aid Contributions | | 11 488 | – | – | – | – | – | – | – | 11 488 | 0.0% | |
| Overtime | | – | – | – | – | – | – | – | – | – | | |
| Performance Bonus | | 10 851 | – | – | – | – | – | – | – | 10 851 | | |
| Motor Vehicle Allowance | | 6 425 | – | – | – | – | – | – | – | 6 425 | 0.0% | |
| Cellphone Allowance | | 517 | – | – | – | – | – | – | – | 517 | 0.0% | |
| Housing Allowances | | 1 164 | – | – | – | – | – | – | – | 1 164 | | |
| Other benefits and allowances | | 9 042 | – | – | – | – | 2 000 | – | 2 000 | 11 042 | | |
| Payments in lieu of leave | | – | – | – | – | – | – | – | – | – | | |
| Long service awards | | – | – | – | – | – | – | – | – | – | | |
| Post-retirement benefit obligations | 5 | 4 700 | – | – | – | – | – | – | – | 4 700 | 0.0% | |
| Sub Total - Other Municipal Staff | | 214 925 | – | – | – | – | 2 000 | – | 2 000 | 216 925 | 0.9% | |
| % increase | | | | | | | | | | | | |
| Total Parent Municipality | | 231 817 | – | – | – | – | 2 000 | – | 2 000 | 233 817 | 0.9% | |
| Board Members of Entities | | | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | – | – | |
| Pension and UIF Contributions | | | | | | | | | | – | – | |
| Medical Aid Contributions | | | | | | | | | | – | – | |
| Overtime | | | | | | | | | | – | – | |
| Performance Bonus | | | | | | | | | | – | – | |
| Motor Vehicle Allowance | | | | | | | | | | – | – | |
| Cellphone Allowance | | | | | | | | | | – | – | |
| Housing Allowances | | | | | | | | | | – | – | |
| Other benefits and allowances | | | | | | | | | | – | – | |
| Board Fees | | | | | | | | | | – | – | |
| Payments in lieu of leave | | | | | | | | | | – | – | |
| Long service awards | | | | | | | | | | – | – | |
| Post-retirement benefit obligations | 5 | | | | | | | | | – | – | |
| Sub Total - Board Members of Entities | | – | – | – | – | – | – | – | – | – | – | |
| % increase | | | | | | | | | | | | |
| Senior Managers of Entities | | | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | – | – | |
| Pension and UIF Contributions | | | | | | | | | | – | – | |
| Medical Aid Contributions | | | | | | | | | | – | – | |
| Overtime | | | | | | | | | | – | – | |
| Performance Bonus | | | | | | | | | | – | – | |
| Motor Vehicle Allowance | | | | | | | | | | – | – | |
| Cellphone Allowance | | | | | | | | | | – | – | |
| Housing Allowances | | | | | | | | | | – | – | |
| Other benefits and allowances | | | | | | | | | | – | – | |
| Payments in lieu of leave | | | | | | | | | | – | – | |
| Long service awards | | | | | | | | | | – | – | |
| Post-retirement benefit obligations | 5 | | | | | | | | | – | – | |
| Sub Total - Senior Managers of Entities | | – | – | – | – | – | – | – | – | – | – | |
| % increase | | | | | | | | | | | | |
| Other Staff of Entities | | | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | – | – | |
| Pension and UIF Contributions | | | | | | | | | | – | – | |
| Medical Aid Contributions | | | | | | | | | | – | – | |
| Overtime | | | | | | | | | | – | – | |
| Performance Bonus | | | | | | | | | | – | – | |
| Motor Vehicle Allowance | | | | | | | | | | – | – | |
| Cellphone Allowance | | | | | | | | | | – | – | |
| Housing Allowances | | | | | | | | | | – | – | |
| Other benefits and allowances | | | | | | | | | | – | – | |
| Payments in lieu of leave | | | | | | | | | | – | – | |
| Long service awards | | | | | | | | | | – | – | |
| Post-retirement benefit obligations | 5 | | | | | | | | | – | – | |
| Sub Total - Other Staff of Entities | | – | – | – | – | – | – | – | – | – | – | |
| % increase | | | | | | | | | | | | |
| Total Municipal Entities | | – | – | – | – | – | – | – | – | – | – | |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 231 817 | – | – | – | – | 2 000 | – | 2 000 | 233 817 | 0.9% | |
| % increase | | | | | | | | | | | | |
| TOTAL MANAGERS AND STAFF | | 223 466 | – | – | – | – | 2 000 | – | 2 000 | 225 466 | 0.9% | |

References

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

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

3. s57 of the Systems Act

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

5. Includes pension payments and employer contributions to medical aid

Column Definitions:

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

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

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

7. Increases of funds approved under section 31 MFMA

8. Adjustments approved in accordance with section 29 MFMA

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

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

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

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

DC26 Zululand - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|----------------------------------|-----|---------------------|-----------------|-----------------|-----------------|----------------|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|--|
| | | | | | | | | | | | | | | | | | |
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2020/21 | Budget Year +1 2021/22 | Budget Year +2 2022/23 | |
| R thousands | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | |
| Revenue by Vote | | | | | | | | | | | | | | | | | |
| Vote 01 - Council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 02 - Corporate Services | | - | - | - | - | - | - | - | - | 33 | 33 | 33 | 300 | 400 | 418 | 438 | |
| Vote 03 - Finance | | 226 293 | 2 133 | 375 | 349 | (740) | 202 | 227 138 | - | 48 614 | 48 614 | 48 614 | (30 399) | 571 194 | 552 879 | 595 013 | |
| Vote 04 - Community Development | | - | 10 | - | - | - | - | - | - | 200 | 200 | 200 | 8 622 | 9 233 | 6 619 | 6 854 | |
| Vote 05 - Planning & Wsa | | - | 2 316 | - | - | 231 968 | - | 49 837 | - | 30 211 | 30 211 | 30 211 | 33 626 | 408 379 | 507 025 | 562 470 | |
| Vote 06 - Technical Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 07 - Water Purification | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 08 - Water Distribution | | 5 035 | (630) | 1 861 | 4 524 | 1 527 | 2 937 | 3 767 | 1 063 | 3 459 | 3 459 | 3 459 | 10 965 | 41 424 | 43 271 | 45 261 | |
| Vote 09 - Waste Water | | 912 | 912 | 557 | 857 | 927 | 892 | 927 | 473 | 928 | 928 | 928 | 1 897 | 11 140 | 11 652 | 12 188 | |
| Vote 10 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 11 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 12 - , | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 13 - , | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 14 - * | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Revenue by Vote | | 232 240 | 4 741 | 2 792 | 5 730 | 233 682 | 4 031 | 281 669 | 1 536 | 83 445 | 83 445 | 83 445 | 25 012 | 1 041 769 | 1 121 864 | 1 222 224 | |
| Expenditure by Vote | | | | | | | | | | | | | | | | | |
| Vote 01 - Council | | 6 805 | 2 296 | 4 117 | 4 264 | 2 933 | 4 476 | 2 364 | 2 400 | 4 101 | 4 101 | 4 101 | 2 776 | 44 733 | 38 569 | 40 343 | |
| Vote 02 - Corporate Services | | 5 620 | 7 306 | 9 516 | 8 033 | 6 551 | 9 673 | 6 442 | 7 181 | 7 742 | 7 742 | 7 742 | 5 637 | 89 184 | 77 526 | 81 092 | |
| Vote 03 - Finance | | 6 466 | 2 171 | 17 992 | 3 484 | 13 759 | 2 761 | 3 940 | 3 576 | 10 548 | 10 548 | 10 548 | 46 469 | 132 263 | 138 416 | 144 728 | |
| Vote 04 - Community Development | | 2 049 | 2 448 | 2 290 | 2 554 | 4 751 | 4 555 | 2 446 | 2 879 | 3 182 | 3 182 | 3 182 | 8 520 | 42 040 | 44 142 | 46 085 | |
| Vote 05 - Planning & Wsa | | 689 | 690 | 687 | 821 | 1 448 | 1 253 | 779 | 710 | 2 526 | 2 526 | 2 526 | 15 812 | 30 468 | 31 336 | 32 778 | |
| Vote 06 - Technical Services | | 282 | 261 | 273 | 228 | 169 | 188 | 142 | 211 | 153 | 153 | 153 | (326) | 1 885 | 2 014 | 2 107 | |
| Vote 07 - Water Purification | | 4 257 | 4 160 | 4 483 | 4 297 | 4 603 | 4 667 | 3 951 | 5 019 | 3 133 | 3 133 | 3 133 | (7 284) | 37 554 | 39 281 | 41 088 | |
| Vote 08 - Water Distribution | | 8 832 | 12 298 | 26 509 | 37 728 | 31 855 | 35 600 | 7 925 | 33 543 | 23 142 | 23 142 | 23 142 | (19 265) | 244 449 | 231 051 | 256 920 | |
| Vote 09 - Waste Water | | 282 | 304 | 302 | 289 | 298 | 317 | 254 | 353 | 302 | 302 | 302 | 323 | 3 628 | 3 795 | 3 970 | |
| Vote 10 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 11 - . | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 12 - , | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 13 - , | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 14 - * | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Expenditure by Vote | | 35 283 | 31 935 | 66 168 | 61 698 | 66 368 | 63 489 | 28 242 | 55 871 | 54 830 | 54 830 | 54 830 | 52 662 | 626 205 | 606 131 | 649 111 | |
| Surplus / (Deficit) | | 196 958 | (27 194) | (63 376) | (55 968) | 167 315 | (59 459) | 253 427 | (54 334) | 28 615 | 28 615 | 28 615 | (27 651) | 415 564 | 515 733 | 573 113 | |

References

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

DC26 Zululand - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 24/02/2021

| Ref | Description - Standard classification | Budget Year 2020/21 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|--------------------------|--|---------------------|----------|----------|----------|----------|----------|---------|----------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|-----------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2020/21 | Budget Year +1 2021/22 | Budget Year +2 2022/23 | Adjusted Budget |
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | |
| R thousands | Revenue - Functional | | | | | | | | | | | | | | | | |
| | Governance and administration | 226 293 | 2 133 | 375 | 349 | (740) | 202 | 227 138 | - | 47 996 | 47 996 | 47 996 | (28 143) | 571 994 | 553 297 | 595 451 | |
| | Executive and council | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Finance and administration | 226 293 | 2 133 | 375 | 349 | (740) | 202 | 227 138 | - | 47 996 | 47 996 | 47 996 | (28 143) | 571 994 | 553 297 | 595 451 | |
| | Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Community and public safety | - | 10 | - | - | - | - | - | - | 164 | 164 | 164 | 1 432 | 1 931 | 1 911 | 1 911 | |
| | Community and social services | - | - | - | - | - | - | - | - | 159 | 159 | 159 | 1 433 | 1 911 | 1 911 | 1 911 | |
| | Sport and recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Public safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Health | - | 10 | - | - | - | - | - | - | 4 | 4 | 4 | (1) | 22 | - | - | |
| | Economic and environmental services | - | - | - | - | - | - | - | - | 547 | 547 | 547 | 6 342 | 7 983 | 7 223 | 7 603 | |
| | Planning and development | - | - | - | - | - | - | - | - | 547 | 547 | 547 | 6 342 | 7 983 | 7 223 | 7 603 | |
| | Road transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Environmental protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Trading services | 5 948 | 2 598 | 2 417 | 5 381 | 234 422 | 3 829 | 54 531 | 1 536 | 34 399 | 34 399 | 34 399 | 44 700 | 458 559 | 559 433 | 617 259 | |
| | Energy sources | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Water management | 5 035 | 1 686 | 1 861 | 4 524 | 233 494 | 2 937 | 53 604 | 1 063 | 33 471 | 33 471 | 33 471 | 42 803 | 447 420 | 547 781 | 605 071 | |
| | Waste water management | 912 | 912 | 557 | 857 | 927 | 882 | 927 | 473 | 928 | 928 | 928 | 1 897 | 11 140 | 11 652 | 12 188 | |
| | Waste management | - | - | - | - | - | - | - | - | 340 | 340 | 340 | 680 | 1 700 | - | - | |
| | Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Total Revenue - Functional | 232 240 | 4 741 | 2 792 | 5 730 | 233 682 | 4 031 | 281 669 | 1 536 | 83 445 | 83 445 | 83 445 | 25 012 | 1 041 769 | 1 121 864 | 1 222 224 | |
| Expenditure - Functional | Governance and administration | 18 680 | 11 685 | 31 457 | 15 745 | 24 474 | 17 478 | 12 706 | 13 302 | 22 389 | 22 389 | 22 389 | 55 984 | 268 577 | 255 543 | 267 243 | |
| | Executive and council | 6 805 | 2 296 | 4 117 | 4 264 | 2 933 | 4 476 | 2 364 | 2 400 | 4 101 | 4 101 | 4 101 | 2 776 | 44 733 | 38 589 | 40 343 | |
| | Finance and administration | 11 875 | 9 389 | 27 340 | 11 481 | 21 541 | 13 002 | 10 342 | 10 902 | 18 288 | 18 288 | 18 288 | 53 108 | 223 844 | 216 974 | 226 899 | |
| | Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Community and public safety | 1 225 | 1 191 | 1 264 | 1 171 | 1 557 | 2 566 | 1 351 | 1 193 | 1 840 | 1 840 | 1 840 | 5 482 | 22 519 | 24 826 | 25 880 | |
| | Community and social services | 318 | 289 | 295 | 293 | 687 | 1 636 | 486 | 316 | 908 | 908 | 908 | 4 009 | 11 053 | 12 602 | 13 094 | |
| | Sport and recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Public safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Health | 907 | 903 | 969 | 878 | 870 | 931 | 865 | 877 | 931 | 931 | 931 | 1 473 | 11 466 | 12 224 | 12 786 | |
| | Economic and environmental services | 1 148 | 1 538 | 1 216 | 1 514 | 2 596 | 1 812 | 1 224 | 1 572 | 1 716 | 1 716 | 1 716 | 3 099 | 20 869 | 21 445 | 22 431 | |
| | Planning and development | 1 148 | 1 538 | 1 216 | 1 514 | 2 596 | 1 812 | 1 224 | 1 572 | 1 716 | 1 716 | 1 716 | 3 099 | 20 869 | 21 445 | 22 431 | |
| | Road transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Environmental protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Trading services | 13 654 | 17 023 | 31 592 | 42 659 | 37 042 | 40 939 | 12 384 | 39 242 | 28 294 | 28 294 | 28 294 | (13 013) | 306 401 | 295 997 | 324 854 | |
| | Energy sources | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Water management | 13 372 | 16 720 | 31 290 | 42 370 | 36 744 | 40 622 | 12 129 | 38 888 | 27 991 | 27 991 | 27 991 | (13 336) | 302 773 | 292 202 | 320 884 | |
| | Waste water management | 282 | 304 | 302 | 289 | 298 | 317 | 254 | 353 | 302 | 302 | 302 | 323 | 3 628 | 3 795 | 3 970 | |
| | Waste management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Other | 575 | 497 | 640 | 610 | 699 | 694 | 577 | 562 | 591 | 591 | 591 | 1 211 | 7 839 | 8 320 | 8 703 | |
| | Total Expenditure - Functional | 35 283 | 31 935 | 66 168 | 61 698 | 66 368 | 63 489 | 28 242 | 55 871 | 54 830 | 54 830 | 54 830 | 52 662 | 626 205 | 608 131 | 649 111 | |
| | Surplus/ (Deficit) 1. | 196 958 | (27 194) | (63 376) | (55 968) | 167 315 | (59 459) | 253 427 | (54 334) | 28 615 | 28 615 | 28 615 | (27 651) | 415 564 | 515 733 | 573 113 | |

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

DC26 Zululand - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|---------------|---------------|---------------|-----------------|---|--|--|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2020/21 Adjusted Budget | Budget Year +1 2021/22 Adjusted Budget | Budget Year +2 2022/23 Adjusted Budget |
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Budget | Budget | Budget | Budget | Budget | Budget | Budget |
| R thousands | | | | | | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | | | | | |
| Property rates | | | | | | | | | | | | | | | | |
| Service charges - electricity revenue | | 5 033 | (633) | 1 858 | 4 521 | 1 521 | 2 931 | 3 761 | 1 063 | 3 447 | 3 447 | 3 447 | 10 970 | 41 368 | 43 271 | 45 261 |
| Service charges - water revenue | | 912 | 912 | 557 | 857 | 927 | 892 | 927 | 473 | 928 | 928 | 928 | 1 897 | 11 140 | 11 652 | 12 188 |
| Service charges - sanitation revenue | | | | | | | | | | | | | | | | |
| Service charges - refuse revenue | | | | | | | | | | | | | | | | |
| Rental of facilities and equipment | | 10 | 10 | 10 | 15 | 15 | 15 | 37 | - | 17 | 17 | 17 | 39 | 200 | 209 | 219 |
| Interest earned - external investments | | - | 923 | 360 | 332 | 50 | 39 | 571 | - | 417 | 417 | 417 | 1 475 | 5 000 | 5 230 | 5 471 |
| Interest earned - outstanding debtors | | 2 | 2 | 3 | 3 | 5 | 6 | 6 | - | 11 | 11 | 11 | (6) | 56 | - | - |
| Dividends received | | | | | | | | | | | | | | | | |
| Fines, penalties and forfeits | | - | - | 0 | 0 | 2 | 9 | - | - | (7) | (7) | (7) | 33 | 22 | 105 | 109 |
| Licences and permits | | - | 10 | - | - | - | - | - | - | 4 | 4 | 4 | (1) | 22 | - | - |
| Agency services | | | | | | | | | | | | | | | | |
| Transfers and subsidies | | 226 282 | 3 516 | - | - | 1 832 | - | 228 026 | - | 49 417 | 49 417 | 49 417 | (29 563) | 578 344 | 548 723 | 590 578 |
| Other revenue | | 1 | - | 5 | 2 | 29 | 140 | 4 | - | 75 | 75 | 75 | 493 | 900 | 941 | 985 |
| Gains | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue | | 232 240 | 4 741 | 2 792 | 5 730 | 4 381 | 4 031 | 233 332 | 1 536 | 54 310 | 54 310 | 54 310 | (14 662) | 637 051 | 610 131 | 654 811 |
| Expenditure By Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 18 134 | 17 763 | 18 624 | 19 514 | 20 034 | 18 957 | 17 824 | 18 844 | 18 822 | 18 822 | 18 822 | 19 307 | 225 466 | 224 058 | 234 365 |
| Remuneration of councillors | | 709 | 709 | 724 | 719 | 717 | 699 | 656 | 683 | 696 | 696 | 696 | 646 | 8 350 | 8 735 | 9 136 |
| Debt impairment | | - | - | - | - | - | - | - | - | 1 289 | 1 289 | 1 289 | 10 856 | 14 723 | 11 506 | 12 035 |
| Depreciation & asset impairment | | - | - | 15 721 | - | 10 481 | - | - | - | 5 240 | 5 240 | 5 240 | 20 962 | 62 886 | 65 778 | 68 804 |
| Finance charges | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | | - | (966) | 2 265 | 4 216 | 1 398 | 4 171 | - | 1 766 | 2 014 | 2 014 | 2 014 | 4 662 | 23 552 | 25 346 | 26 512 |
| Other materials | | - | 2 420 | 10 | - | - | 2 082 | - | - | 531 | 531 | 531 | 909 | 7 015 | 8 985 | 9 398 |
| Contracted services | | 3 564 | 6 739 | 16 942 | 30 181 | 26 703 | 26 136 | 3 800 | 26 627 | 16 100 | 16 100 | 16 100 | (13 722) | 175 268 | 172 725 | 195 856 |
| Transfers and subsidies | | 4 634 | 362 | 322 | 230 | 993 | 1 741 | 45 | 157 | 1 610 | 1 610 | 1 610 | 2 299 | 15 613 | 9 669 | 10 114 |
| Other expenditure | | 8 241 | 4 909 | 11 562 | 6 838 | 6 042 | 9 704 | 5 918 | 7 795 | 8 527 | 8 527 | 8 527 | 6 743 | 93 333 | 79 328 | 82 889 |
| Losses | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 35 283 | 31 935 | 66 168 | 61 698 | 66 368 | 63 489 | 28 242 | 55 871 | 54 830 | 54 830 | 54 830 | 52 662 | 626 205 | 606 131 | 649 111 |
| Surplus/(Deficit) | | 196 958 | (27 194) | (63 376) | (55 968) | (61 986) | (59 459) | 205 091 | (54 334) | (520) | (520) | (520) | (67 324) | 10 846 | 4 000 | 5 700 |
| 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) | | - | - | - | - | 229 301 | - | 48 337 | - | 29 136 | 29 136 | 29 136 | 39 674 | 404 718 | 511 733 | 567 413 |
| Transfers and subsidies - capital (in-kind - all) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 196 958 | (27 194) | (63 376) | (55 968) | 167 315 | (59 459) | 253 427 | (54 334) | 28 615 | 28 615 | 28 615 | (27 651) | 415 564 | 515 733 | 573 113 |

References

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

DC26 Zululand - Supporting Table SB15 Adjustments Budget - monthly cash flow - 24/02/2021

| Monthly cash flows | | Ref | Budget Year 2020/21 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | | | | |
|--|--|-----|---------------------|-----------|-----------|-----------|-----------|----------|---------|----------|---------|---------|---------|-----------|---|--|--|--|--|--|--|
| | | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2020/21 Adjusted Budget | Budget Year +1 2021/22 Adjusted Budget | Budget Year +2 2022/23 Adjusted Budget | | | | |
| | | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Budget | Budget | Budget | Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | | | | |
| R thousands | | | | | | | | | | | | | | | | | | | | | |
| Cash Receipts By Source | | | 1 | | | | | | | | | | | | | | | | | | |
| Property rates | | | | | | | | | | | | | | | | | | | | | |
| Service charges - electricity revenue | | | | | | | | | | | | | | | | | | | | | |
| Service charges - water revenue | | | 39 468 | 14 840 | 1 939 | 1 740 | (50 408) | 954 | 1 111 | - | 1 741 | 1 741 | 1 741 | 6 024 | 20 889 | - | - | | | | |
| Service charges - sanitation revenue | | | 1 510 | 352 | 690 | 604 | (860) | 281 | 384 | - | 437 | 437 | 437 | 970 | 5 241 | - | - | | | | |
| Service charges - refuse | | | | | | | | | | | | | | | | | | | | | |
| Rental of facilities and equipment | | | 10 | 10 | 10 | 15 | 15 | 15 | 37 | - | 33 | 33 | 33 | 189 | 400 | 418 | 438 | | | | |
| Interest earned - external investments | | | - | - | - | - | 50 | 39 | 571 | - | 417 | 417 | 417 | 3 091 | 5 000 | 5 230 | 5 471 | | | | |
| Interest earned - outstanding debtors | | | | | | | | | | | | | | | | | | | | | |
| Dividends received | | | | | | | | | | | | | | | | | | | | | |
| Fines, penalties and forfeits | | | - | - | 0 | 0 | 2 | 9 | - | - | 2 | 2 | 2 | 6 | 22 | 105 | 109 | | | | |
| Licences and permits | | | - | 10 | - | - | - | - | - | - | 2 | 2 | 2 | 7 | 22 | - | - | | | | |
| Agency services | | | | | | | | | | | | | | | | | | | | | |
| Transfers and Subsidies - Operational | | | - | - | - | - | 233 965 | 212 278 | - | - | 48 054 | 48 054 | 48 054 | (13 760) | 576 644 | 548 723 | 590 578 | | | | |
| Other revenue | | | (23 541) | 5 554 | (100 805) | (45 558) | 728 486 | 99 953 | 111 624 | - | (37) | (37) | (37) | (776 047) | (444) | 129 477 | 131 453 | | | | |
| Cash Receipts by Source | | | 17 447 | 20 766 | (98 166) | (43 198) | 911 249 | 313 528 | 113 727 | - | 50 648 | 50 648 | 50 648 | (779 522) | 607 774 | 683 953 | 728 049 | | | | |
| 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) | | | 113 868 | 36 000 | 80 000 | 31 650 | 25 000 | 50 000 | - | - | 33 552 | 33 552 | 33 552 | (34 555) | 402 618 | 511 733 | 567 413 | | | | |
| Proceeds on Disposal of Fixed and Intangible Assets | | | | | | | | | | | | | | | | | | | | | |
| Short term loans | | | | | | | | | | | | | | | | | | | | | |
| Borrowing long term/refinancing | | | | | | | | | | | | | | | | | | | | | |
| Increase (decrease) in consumer deposits | | | - | - | - | - | - | - | - | - | - | - | - | (0) | (0) | 5 | 5 | | | | |
| Decrease (increase) in non-current receivables | | | - | - | - | - | - | - | - | - | - | - | - | (14 300) | (14 300) | - | - | | | | |
| Decrease (increase) in non-current investments | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| Total Cash Receipts by Source | | | 131 315 | 56 766 | (18 166) | (11 548) | 936 249 | 363 528 | 113 727 | - | 84 199 | 84 199 | 84 199 | (828 377) | 996 092 | 1 195 691 | 1 295 467 | | | | |
| Cash Payments by Type | | | | | | | | | | | | | | | | | | | | | |
| Employee related costs | | | 8 | 8 | - | 13 185 | 92 606 | 21 354 | 19 123 | - | 19 485 | 19 485 | 19 485 | 29 078 | 233 817 | 232 793 | 243 502 | | | | |
| Remuneration of councillors | | | | | | | | | | | | | | | | | | | | | |
| Finance charges | | | | | | | | | | | | | | | | | | | | | |
| Bulk purchases - Electricity | | | | | | | | | | | | | | | | | | | | | |
| Bulk purchases - Water & Sewer | | | - | - | - | - | - | - | - | - | 1 963 | 1 963 | 1 963 | 17 664 | 23 552 | 25 346 | 26 512 | | | | |
| Other materials | | | | | | | | | | | | | | | | | | | | | |
| Contracted services | | | | | | | | | | | | | | | | | | | | | |
| Transfers and grants - other municipalities | | | | | | | | | | | | | | | | | | | | | |
| Transfers and grants - other | | | - | - | - | - | - | - | - | - | 1 293 | 1 293 | 1 293 | 11 635 | 15 513 | - | - | | | | |
| Other expenditure | | | 177 615 | 95 207 | 128 603 | 94 978 | 93 749 | 105 962 | 14 730 | - | 22 976 | 22 976 | 22 976 | (504 058) | 275 715 | 359 188 | 383 581 | | | | |
| Cash Payments by Type | | | 177 623 | 95 215 | 128 603 | 108 164 | 186 355 | 127 315 | 33 853 | - | 45 716 | 45 716 | 45 716 | (445 681) | 548 597 | 617 327 | 653 594 | | | | |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | | | | | | |
| Capital assets | | | 75 | 46 591 | 67 762 | 42 474 | 47 428 | 46 939 | 2 271 | - | 34 630 | 34 630 | 34 630 | 58 132 | 415 564 | 511 733 | 567 413 | | | | |
| Repayment of borrowing | | | | | | | | | | | | | | | | | | | | | |
| Other Cash Flows/Payments | | | | | | | | | | | | | | | | | | | | | |
| Total Cash Payments by Type | | | 177 698 | 141 807 | 196 365 | 150 638 | 233 784 | 174 254 | 36 125 | - | 80 347 | 80 347 | 80 347 | (387 549) | 964 161 | 1 129 060 | 1 221 007 | | | | |
| NET INCREASE/(DECREASE) IN CASH HELD | | | (46 383) | (85 041) | (214 531) | (162 186) | 702 465 | 189 274 | 77 603 | - | 3 853 | 3 853 | 3 853 | (440 827) | 31 931 | 66 631 | 74 459 | | | | |
| Cash/cash equivalents at the month/year beginning: | | | - | (46 383) | (131 424) | (345 955) | (508 141) | 194 324 | 383 598 | 461 200 | 461 200 | 465 053 | 468 906 | 472 758 | - | 31 931 | 98 562 | | | | |
| Cash/cash equivalents at the month/year end: | | | (46 383) | (131 424) | (345 955) | (508 141) | 194 324 | 383 598 | 461 200 | 461 200 | 465 053 | 468 906 | 472 758 | 31 931 | 31 931 | 98 562 | 173 021 | | | | |

DC26 Zululand - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 24/02/2021

| R thousands | Description - Municipal Vote | Ref | Budget Year 2020/21 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|-------------|---|-----|---------------------|---------|---------|---------|----------|----------|---------|----------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|--|
| | | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2020/21 | Budget Year +1 2021/22 | Budget Year +2 2022/23 | |
| | | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | |
| 1 | Multi-year expenditure appropriation | | | | | | | | | | | | | | | | | |
| | Vote 01 - Council | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 02 - Corporate Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 03 - Finance | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 04 - Community Development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 05 - Planning & Wsa | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 06 - Technical Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 07 - Water Purification | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 08 - Water Distribution | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 09 - Waste Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 10 - . | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 11 - . | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 12 - , | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 13 - , | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 14 - * | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 15 - Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 3 | Capital Multi-year expenditure sub-total | | | | | | | | | | | | | | | | | |
| | Single-year expenditure appropriation | | | | | | | | | | | | | | | | | |
| | Vote 01 - Council | - | - | - | - | - | - | - | - | - | - | - | 1 050 | - | - | - | - | |
| | Vote 02 - Corporate Services | - | - | - | - | 97 | - | - | - | - | - | - | 4 046 | 3 728 | 200 | 5 500 | 200 | |
| | Vote 03 - Finance | 75 | 30 | 178 | 173 | 80 | - | - | 115 | 221 | 221 | 221 | 2 931 | 4 244 | 4 000 | 4 943 | 5 500 | |
| | Vote 04 - Community Development | - | - | 6 | - | - | 195 | 393 | 783 | (65) | (65) | (65) | 5 391 | 6 574 | 4 708 | 4 943 | 4 943 | |
| | Vote 05 - Planning & Wsa | - | 46 561 | 67 579 | 42 301 | 47 251 | 46 744 | 1 878 | 31 803 | 34 603 | 34 603 | 34 603 | 11 192 | 399 118 | 507 025 | 562 470 | 562 470 | |
| | Vote 06 - Technical Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 07 - Water Purification | - | - | - | - | - | - | - | - | 190 | 190 | 190 | 1 330 | 1 900 | - | - | - | |
| | Vote 08 - Water Distribution | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 09 - Waste Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 10 - . | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 11 - . | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 12 - , | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 13 - , | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 14 - * | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Vote 15 - Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 3 | Capital single-year expenditure sub-total | 75 | 46 591 | 67 762 | 42 474 | 47 428 | 46 939 | 2 271 | 32 701 | 34 460 | 34 460 | 34 460 | 25 941 | 415 564 | 515 733 | 573 113 | 573 113 | |
| 2 | Total Capital Expenditure | 75 | 46 591 | 67 762 | 42 474 | 47 428 | 46 939 | 2 271 | 32 701 | 34 460 | 34 460 | 34 460 | 25 941 | 415 564 | 515 733 | 573 113 | 573 113 | |

References

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

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

DC26 Zululand - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|---------|---------|---------|----------|----------|---------|----------|--------|--------|--------|--------|---|--|--|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2020/21 Adjusted Budget | Budget Year +1 2021/22 Adjusted Budget | Budget Year +2 2022/23 Adjusted Budget |
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Budget | Budget | Budget | Budget | | | |
| R thousands | | | | | | | | | | | | | | | | |
| Capital Expenditure - Functional | | | | | | | | | | | | | | | | |
| Governance and administration | | | | | | | | | | | | | | | | |
| Executive and council | | 75 | 30 | 178 | 173 | 177 | - | - | 115 | (867) | (867) | (867) | 9 676 | 7 822 | 4 000 | 5 500 |
| Finance and administration | | - | - | - | - | - | - | - | - | (350) | (350) | (350) | 1 050 | - | - | - |
| Internal audit | | 75 | 30 | 178 | 173 | 177 | - | - | 115 | (517) | (517) | (517) | 8 626 | 7 822 | 4 000 | 5 500 |
| Community and public safety | | - | - | 6 | - | - | 195 | - | - | 93 | 93 | 93 | 494 | 974 | - | - |
| Community and social services | | - | - | 6 | - | - | 195 | - | - | 93 | 93 | 93 | 494 | 974 | - | - |
| Sport and recreation | | | | | | | | | | | | | - | - | - | - |
| Public safety | | | | | | | | | | | | | - | - | - | - |
| Housing | | | | | | | | | | | | | - | - | - | - |
| Health | | | | | | | | | | | | | - | - | - | - |
| Economic and environmental services | | | | | | | | | | | | | | | | |
| Planning and development | | - | - | - | - | - | - | 393 | 1 647 | 655 | 655 | 655 | 3 979 | 7 983 | 7 223 | 7 603 |
| Road transport | | - | - | - | - | - | - | 393 | 1 647 | 655 | 655 | 655 | 3 979 | 7 983 | 7 223 | 7 603 |
| Environmental protection | | | | | | | | | | | | | - | - | - | - |
| Trading services | | - | 46 561 | 67 579 | 42 301 | 47 251 | 46 744 | 1 878 | 30 940 | 34 566 | 34 566 | 34 566 | 11 684 | 398 635 | 504 510 | 559 810 |
| Energy sources | | | | | | | | | | | | | - | - | - | - |
| Water management | | - | 46 561 | 67 579 | 42 301 | 47 251 | 46 744 | 1 878 | 30 940 | 34 566 | 34 566 | 34 566 | 11 684 | 398 635 | 504 510 | 559 810 |
| Waste water management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | 14 | 14 | 14 | 107 | 150 | - | 200 |
| Other | | | | | | | | | | | | | | | | |
| Total Capital Expenditure - Functional | | 75 | 46 591 | 67 762 | 42 474 | 47 428 | 46 939 | 2 271 | 32 701 | 34 460 | 34 460 | 34 460 | 25 941 | 415 564 | 515 733 | 573 113 |

References

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

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

[illegible]

| | | | | | | | | | | | | |
|---|-------|---------|---|---|---|--------|----------|----------|---------|---------|---------|---|
| Outdoor Facilities | 5 588 | - | - | - | - | - | (5 588) | (5 588) | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | 3 500 | (3 500) | - | - | - | - | - |
| Monuments | - | - | - | - | - | - | - | - | - | - | - | - |
| Historic Buildings | - | - | - | - | - | 3 500 | (3 500) | - | - | - | - | - |
| Works of Art | - | - | - | - | - | - | - | - | - | - | - | - |
| Conservation Areas | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Heritage | - | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - | - | - | - |
| Revenue Generating | - | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | - | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Other assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Buildings | - | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Offices | - | - | - | - | - | - | - | - | - | - | - | - |
| Pay/Enquiry Points | - | - | - | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | - | - | - | - | - | - | - | - | - | - | - | - |
| Workshops | - | - | - | - | - | - | - | - | - | - | - | - |
| Yards | - | - | - | - | - | - | - | - | - | - | - | - |
| Stores | - | - | - | - | - | - | - | - | - | - | - | - |
| Laboratories | - | - | - | - | - | - | - | - | - | - | - | - |
| Training Centres | - | - | - | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant | - | - | - | - | - | - | - | - | - | - | - | - |
| Depots | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - |
| Staff Housing | - | - | - | - | - | - | - | - | - | - | - | - |
| Social Housing | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | 1 000 | - | - | - | - | - | (1 000) | (1 000) | - | - | - | - |
| Servitudes | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights | 1 000 | - | - | - | - | - | (1 000) | (1 000) | - | - | - | - |
| Water Rights | - | - | - | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | - | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | - | - | - | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | 1 000 | - | - | - | - | - | (1 000) | (1 000) | - | - | - | - |
| Load Settlement Software Applications | - | - | - | - | - | - | - | - | - | - | - | - |
| Unspecified | - | - | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | 5 222 | - | - | - | - | 2 000 | (4 742) | (2 742) | 2 481 | 4 000 | 5 500 | - |
| Computer Equipment | 5 222 | - | - | - | - | 2 000 | (4 742) | (2 742) | 2 481 | 4 000 | 5 500 | - |
| Furniture and Office Equipment | 120 | - | - | - | - | - | - | - | 120 | - | - | - |
| Furniture and Office Equipment | 120 | - | - | - | - | - | - | - | 120 | - | - | - |
| Machinery and Equipment | 1 124 | - | - | - | - | 1 900 | - | 1 900 | 3 024 | - | 200 | - |
| Machinery and Equipment | 1 124 | - | - | - | - | 1 900 | - | 1 900 | 3 024 | - | 200 | - |
| Transport Assets | 2 600 | - | - | - | - | 600 | - | 600 | 3 200 | - | - | - |
| Transport Assets | 2 600 | - | - | - | - | 600 | - | 600 | 3 200 | - | - | - |
| Land | - | - | - | - | - | - | - | - | - | - | - | - |
| Land | - | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on new assets to be adjusted | 1 | 454 134 | - | - | - | 11 000 | (49 570) | (38 570) | 415 564 | 515 733 | 573 113 | - |

References

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

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| | | | | | | | | | | | | | |
|---|-------|--------|--|--|--|--|-------|---------|---------|--------|--------|--------|--|
| Abattoirs | | | | | | | | | | | | | |
| Airports | | | | | | | | | | | | | |
| Taxi Ranks/Bus Terminals | | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | | |
| Sport and Recreation Facilities | | | | | | | | | | | | | |
| Indoor Facilities | | | | | | | | | | | | | |
| Outdoor Facilities | | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | | |
| Heritage assets | | | | | | | | | | | | | |
| Monuments | | | | | | | | | | | | | |
| Historic Buildings | | | | | | | | | | | | | |
| Works of Art | | | | | | | | | | | | | |
| Conservation Areas | | | | | | | | | | | | | |
| Other Heritage | | | | | | | | | | | | | |
| Investment properties | | | | | | | | | | | | | |
| Revenue Generating | | | | | | | | | | | | | |
| Improved Property | | | | | | | | | | | | | |
| Unimproved Property | | | | | | | | | | | | | |
| Non-revenue Generating | | | | | | | | | | | | | |
| Improved Property | | | | | | | | | | | | | |
| Unimproved Property | | | | | | | | | | | | | |
| Other assets | 2 500 | | | | | | 1 500 | (26) | 1 474 | 3 974 | 2 615 | 2 735 | |
| Operational Buildings | 2 500 | | | | | | 1 500 | (26) | 1 474 | 3 974 | 2 615 | 2 735 | |
| Municipal Offices | 2 500 | | | | | | 1 500 | (26) | 1 474 | 3 974 | 2 615 | 2 735 | |
| Pay/Enquiry Points | | | | | | | | | | | | | |
| Building Plan Offices | | | | | | | | | | | | | |
| Workshops | | | | | | | | | | | | | |
| Yards | | | | | | | | | | | | | |
| Stores | | | | | | | | | | | | | |
| Laboratories | | | | | | | | | | | | | |
| Training Centres | | | | | | | | | | | | | |
| Manufacturing Plant | | | | | | | | | | | | | |
| Depots | | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | | |
| Housing | | | | | | | | | | | | | |
| Staff Housing | | | | | | | | | | | | | |
| Social Housing | | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | | |
| Biological or Cultivated Assets | | | | | | | | | | | | | |
| Biological or Cultivated Assets | | | | | | | | | | | | | |
| Intangible Assets | | | | | | | | | | | | | |
| Servitudes | | | | | | | | | | | | | |
| Licences and Rights | | | | | | | | | | | | | |
| Water Rights | | | | | | | | | | | | | |
| Effluent Licenses | | | | | | | | | | | | | |
| Solid Waste Licenses | | | | | | | | | | | | | |
| Computer Software and Applications | | | | | | | | | | | | | |
| Local Settlement Software Applications | | | | | | | | | | | | | |
| Unspecified | | | | | | | | | | | | | |
| Computer Equipment | 900 | | | | | | | (500) | (500) | 400 | 941 | 985 | |
| Computer Equipment | 900 | | | | | | | (500) | (500) | 400 | 941 | 985 | |
| Furniture and Office Equipment | 100 | | | | | | | | | 100 | 105 | 109 | |
| Furniture and Office Equipment | 100 | | | | | | | | | 100 | 105 | 109 | |
| Machinery and Equipment | 430 | | | | | | | 250 | 250 | 680 | 450 | 470 | |
| Machinery and Equipment | 430 | | | | | | | 250 | 250 | 680 | 450 | 470 | |
| Transport Assets | 1 000 | | | | | | 1 000 | (1 430) | (430) | 570 | 1 046 | 1 094 | |
| Transport Assets | 1 000 | | | | | | 1 000 | (1 430) | (430) | 570 | 1 046 | 1 094 | |
| Land | | | | | | | | | | | | | |
| Land | | | | | | | | | | | | | |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | | | | |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | | | | |
| Total Repairs and Maintenance Expenditure to be adjusted | 1 | 61 930 | | | | | 7 000 | (8 396) | (1 396) | 60 534 | 64 779 | 67 759 | |

References

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

check balance

| Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year *1) | Budget Year *2) |
|---------------------------------------|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|-----------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | 2021/22 | 2022/23 |
| R thousands | | | | | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | | | |
| Infrastructure | | 62 886 | -- | -- | -- | -- | -- | -- | -- | 62 886 | 65 778 | 68 804 |
| Roads Infrastructure | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Roads | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Road Structures | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Road Furniture | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Capital Spares | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Storm water Infrastructure | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Drainage Collection | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Storm water Conveyance | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Attenuation | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Electrical Infrastructure | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Power Plants | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| HV Substations | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| HV Switching Station | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| HV Transmission Conductors | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| MV Substations | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| MV Switching Stations | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| MV Networks | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| LV Networks | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Capital Spares | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Water Supply Infrastructure | | 62 886 | -- | -- | -- | -- | -- | -- | -- | 62 886 | 65 778 | 68 804 |
| Dams and Weirs | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Boreholes | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Reservoirs | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Pump Stations | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Water Treatment Works | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Bulk Mains | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Distribution | | 62 886 | -- | -- | -- | -- | -- | -- | -- | 62 886 | 65 778 | 68 804 |
| Distribution Points | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| PRV Stations | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Capital Spares | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Sanitation Infrastructure | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Pump Station | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Reticulation | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Waste Water Treatment Works | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Outfall Sewers | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Toilet Facilities | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Capital Spares | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Solid Waste Infrastructure | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Landfill Sites | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Waste Transfer Stations | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Waste Processing Facilities | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Waste Drop-off Points | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Waste Separation Facilities | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Electricity Generation Facilities | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Capital Spares | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Rail Infrastructure | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Rail Lines | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Rail Structures | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Rail Furniture | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Drainage Collection | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Storm water Conveyance | | -- | -- | -- | | | | | | | | |

| | | | | | | | | | | | | | |
|---|---|--------|---|---|---|---|---|---|---|--------|--------|--------|---|
| Abattoirs | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Airports | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Indoor Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Monuments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Historic Buildings | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Works of Art | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Conservation Areas | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Heritage | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Revenue Generating | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Buildings | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Offices | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Pay/Enquiry Points | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Workshops | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Yards | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Stores | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Laboratories | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Training Centres | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depots | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Staff Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Social Housing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Servitudes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water Rights | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Local Settlement Software Applications | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unspecified | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transport Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transport Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Land | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Depreciation to be adjusted | 1 | 62 886 | - | - | - | - | - | - | - | 62 886 | 65 778 | 68 804 | |

References

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

check balance

[illegible]

| | | | | | | | | | | | | | |
|---|---|--|--|--|--|--|--|--|--|---|---|--|--|
| Monuments | | | | | | | | | | - | - | | |
| Historic Buildings | | | | | | | | | | - | - | | |
| Works of Art | | | | | | | | | | - | - | | |
| Conservation Areas | | | | | | | | | | - | - | | |
| Other Heritage | | | | | | | | | | - | - | | |
| Investment properties | | | | | | | | | | - | - | | |
| Revenue Generating | | | | | | | | | | - | - | | |
| Improved Property | | | | | | | | | | - | - | | |
| Unimproved Property | | | | | | | | | | - | - | | |
| Non-revenue Generating | | | | | | | | | | - | - | | |
| Improved Property | | | | | | | | | | - | - | | |
| Unimproved Property | | | | | | | | | | - | - | | |
| Other assets | | | | | | | | | | - | - | | |
| Operational Buildings | | | | | | | | | | - | - | | |
| Municipal Offices | | | | | | | | | | - | - | | |
| Pay/Enquiry Points | | | | | | | | | | - | - | | |
| Building Plan Offices | | | | | | | | | | - | - | | |
| Workshops | | | | | | | | | | - | - | | |
| Yards | | | | | | | | | | - | - | | |
| Stores | | | | | | | | | | - | - | | |
| Laboratories | | | | | | | | | | - | - | | |
| Training Centres | | | | | | | | | | - | - | | |
| Manufacturing Plant | | | | | | | | | | - | - | | |
| Depots | | | | | | | | | | - | - | | |
| Capital Spares | | | | | | | | | | - | - | | |
| Housing | | | | | | | | | | - | - | | |
| Staff Housing | | | | | | | | | | - | - | | |
| Social Housing | | | | | | | | | | - | - | | |
| Capital Spares | | | | | | | | | | - | - | | |
| Biological or Cultivated Assets | | | | | | | | | | - | - | | |
| Biological or Cultivated Assets | | | | | | | | | | - | - | | |
| Intangible Assets | | | | | | | | | | - | - | | |
| Servitudes | | | | | | | | | | - | - | | |
| Licences and Rights | | | | | | | | | | - | - | | |
| Water Rights | | | | | | | | | | - | - | | |
| Effluent Licences | | | | | | | | | | - | - | | |
| Solid Waste Licences | | | | | | | | | | - | - | | |
| Computer Software and Applications | | | | | | | | | | - | - | | |
| Local Settlement Software Applications | | | | | | | | | | - | - | | |
| Unspecified | | | | | | | | | | - | - | | |
| Computer Equipment | | | | | | | | | | - | - | | |
| Computer Equipment | | | | | | | | | | - | - | | |
| Furniture and Office Equipment | | | | | | | | | | - | - | | |
| Furniture and Office Equipment | | | | | | | | | | - | - | | |
| Machinery and Equipment | | | | | | | | | | - | - | | |
| Machinery and Equipment | | | | | | | | | | - | - | | |
| Transport Assets | | | | | | | | | | - | - | | |
| Transport Assets | | | | | | | | | | - | - | | |
| Land | | | | | | | | | | - | - | | |
| Land | | | | | | | | | | - | - | | |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | - | - | | |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | - | - | | |
| Total Capital Expenditure on upgrading of existing assets to be adjusted | 1 | | | | | | | | | - | - | | |

References

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

check balance

[illegible]

List all projects where approved budgets have been adjusted

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

Distinguish projects approved in terms of NFMA section 19(1)

DC26 Zululand - Supporting Table SB20 Not required - 24/02/2021

| Description | Ref | Budget Year 2020/21 | | | | | | | | | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
|--|-----|-------------------------|------------------------------|---------------------------|---------------------------------|-------------------------------|---------------------------------|-----------------------------|---------------------------|-------------------------------|---------------------------|---------------------------|
| | | Original Budget A | Prior Adjusted 3 A1 | Accum. Funds 4 B | Multi-year capital 5 C | Unfore. Unavoid. 6 D | Nat. or Prov. Govt 8 E | Other Adjusts. 9 F | Total Adjusts. 10 G | Adjusted Budget 11 H | Adjusted Budget | Adjusted Budget |
| 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