

ITEM:

Adoption of Mid-year Adjustment Budget of 2020/21 Financial Year

PURPOSE OF THIS REPORT:

To request the Council to adopt the mid-year adjustment budget as required by section 28 of the Municipal Finance Management Act 56 of 2003.

BACKGROUND:

1. A mid-year adjustment budget was performed as required by section 28 of the Municipal Finance Management Act 56 of 2003 in the prescribed format for financial year of 2020/2021 and hereby tabled to Council for consideration and adoption.

FINANCIAL IMPLICATIONS:

None.

LEGAL IMPLICATIONS:

Compliance with section 28 of MFMA 56 of 2003.

RECOMMENDATION:

It is therefore recommended;

- (a) that Council adopts the mid-year adjustment budget as mentioned above.

UBUNTU MUNICIPALITY

ADJUSTMENT BUDGET NUMBER 2 2020-2021

Ubuntu Municipality



*menswaardigheid • hoop • erfenis
ubuntu • ithemba • izithethe
humanity • hope • heritage*

A handwritten signature in black ink, appearing to be 'M. R. N.' or similar, located in the bottom left corner of the page.

ADJUSTMENT BUDGET OF
UBUNTU
MUNICIPALITY

2020/2021

Copies of this document can be viewed:

- **In the foyers of all municipal buildings**
- **All public libraries within the municipality**
 - **At www.ubuntu.gov.za**

Approved in council meeting on 24 ~~January~~ ^{Feb.} 2021

Table of Contents

PART 1 – ANNUAL BUDGET	2
1.1 MAYOR’S REPORT	2
1.2 COUNCIL RESOLUTIONS	2
1.3 EXECUTIVE SUMMARY	2
1.4 ADJUSTMENT BUDGET TABLES	3
2 PART 2 – SUPPORTING DOCUMENTATION	16
2.1 ADJUSTMENTS TO BUDGET ASSUMPTIONS	16
2.2 ADJUSTMENTS TO BUDGET FUNDING	16
2.3 ADJUSTMENTS TO EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES	16
2.4 ADJUSTMENTS TO ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY	16
2.5 ADJUSTMENT TO COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS	16
2.6 ADJUSTMENTS TO SDBIP	16
2.7 ADJUSTMENTS TO CAPITAL EXPENDITURE	16
2.8 OTHER SUPPORTING DOCUMENTATION	16
2.9 MUNICIPAL MANAGER’S QUALITY CERTIFICATE	17



Abbreviations and Acronyms

AMR	Automated Meter Reading	ℓ	litre
ASGISA	Accelerated and Shared Growth Initiative	LED	Local Economic Development
BPC	Budget Planning Committee	MEC	Member of the Executive Committee
CBD	Central Business District	MFMA	Municipal Financial Management Act Programme
CFO	Chief Financial Officer	MIG	Municipal Infrastructure Grant
MM	Municipal Manager	MMC	Member of Mayoral Committee
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure Framework
DoRA	Division of Revenue Act	MTREF	Medium-term Revenue and Expenditure Framework
DWA	Department of Water Affairs	NERSA	National Electricity Regulator South Africa
EE	Employment Equity	NGO	Non-Governmental organisations
EEDSM	Energy Efficiency Demand Side Management	NKPIs	National Key Performance Indicators
EM	Executive Mayor	OHS	Occupational Health and Safety
FBS	Free basic services	OP	Operational Plan
GAMAP	Generally Accepted Municipal Accounting Practice	PBO	Public Benefit Organisations
GDP	Gross domestic product	PHC	Provincial Health Care
GDS	Gauteng Growth and Development Strategy	PMS	Performance Management System
GFS	Government Financial Statistics	PPE	Property Plant and Equipment
GRAP	General Recognised Accounting Practice	PPP	Public Private Partnership
HR	Human Resources	PTIS	Public Transport Infrastructure System
HSRC	Human Science Research Council	RG	Restructuring Grant
IDP	Integrated Development Strategy	RSC	Regional Services Council
IT	Information Technology	SALGA	South African Local Government Association
kl	kilolitre	SAPS	South African Police Service
km	kilometre	SDBIP	Service Delivery Budget Implementation Plan
KPA	Key Performance Area	SMME	Small Micro and Medium Enterprises
KPI	Key Performance Indicator		
kWh	kilowatt		

Part 1 – Annual Budget

1.1 Mayor's Report

- 1.1.1. Based on the Mid-year review that was tabled in council in January 2021 various narrations indicated that an adjustment budget is needed.
- 1.1.2. The rollover of the MIG was approved and need to be adjusted accordingly.
- 1.1.3. The mayor herewith proposes that the adjustment budget be adopted.

1.2 Council Resolutions

The Council of Ubuntu Municipality, acting in terms of section 28 (2) of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

- 1.1. The annual budget adjustments of the municipality for the financial year 2020/2021 and the multi-year and single-year capital appropriations as set out in the following tables in part 1.8 of this report
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table B2;
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table B3;
 - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table B4; and
 - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table B5.
- 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables in part 1.4 of this report:
 - 1.2.1. Budgeted Financial Position as contained in Table B6;
 - 1.2.2. Budgeted Cash Flows as contained in Table B7;
 - 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table B8;
 - 1.2.4. Asset management as contained in Table B9; and
2. The Council of Ubuntu Municipality take note of the fact that adjusted budget is not funded in Table B8. The financial recovery plan has been adopted to make the budget funded over the long term.
3. The adjustment budget is adopted on 24 February 2021.

1.3 Executive Summary

- a) This adjustment budget will increase the capital expenditure in B5 water. The IDP and SDBIP will therefore also be indirectly affected.
- b) This special adjustment budget will also reduce the cash shortfall on table B8 from 69,169 million to R64,619 million. This is in line with the Financial Recovery Plan to drive the municipality to financial sustainability and a funded budget in the long term.

1.4 Adjustment Budget Tables

NC071 Ubuntu - Table B1 Adjustments Budget Summary -

Description	Budget Year 2020/21									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	23 131	23 131	-	-	-	-	-	-	23 131	24 518	25 990
Service charges	31 972	31 972	-	-	-	-	1 256	1 256	33 229	39 984	39 984
Investment revenue	386	386	-	-	-	-	5	5	391	409	409
Transfers recognised - operational	41 866	47 499	-	-	-	-	-	-	47 499	44 215	46 980
Other own revenue	40 129	40 129	-	-	-	-	7 464	7 464	47 593	42 533	42 533
Total Revenue (excluding capital transfers and contributions)	137 484	143 117	-	-	-	-	8 726	8 726	151 843	151 659	155 874
Employee costs	38 487	38 487	-	-	-	-	-	-	38 487	40 796	43 244
Remuneration of councillors	2 977	2 977	-	-	-	-	-	-	2 977	3 161	3 328
Depreciation & asset impairment	24 620	24 620	-	-	-	-	-	-	24 620	25 856	27 122
Finance charges	6 150	6 150	-	-	-	-	-	-	6 150	6 519	6 519
Materials and bulk purchases	20 694	19 422	-	-	-	-	(176)	(176)	19 245	20 587	20 587
Transfers and grants	0	0	-	-	-	-	-	-	0	0	0
Other expenditure	55 266	56 222	-	-	-	-	3 254	3 254	59 477	58 523	58 540
Total Expenditure	148 194	147 878	-	-	-	-	3 078	3 078	150 956	155 443	159 341
Surplus/(Deficit)	(10 710)	(4 762)	-	-	-	-	5 648	5 648	886	(3 784)	(3 466)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	24 934	22 934	-	-	-	-	2 290	2 290	25 224	19 397	30 735
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	14 224	18 172	-	-	-	-	7 938	7 938	26 110	15 613	27 269
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	14 224	18 172	-	-	-	-	7 938	7 938	26 110	15 613	27 269
Capital expenditure & funds sources											
Capital expenditure	25 234	24 834	-	-	-	-	2 540	2 540	27 374	19 397	30 701
Transfers recognised - capital	24 934	22 934	-	-	-	-	2 290	2 290	25 224	19 397	30 701
Borrowing	0	0	-	-	-	-	-	-	0	0	0
Internally generated funds	300	1 900	-	-	-	-	250	250	2 150	0	0
Total sources of capital funds	25 234	24 834	-	-	-	-	2 540	2 540	27 374	19 397	30 701
Financial position											
Total current assets	13 223	13 223	-	-	-	-	18 208	18 208	31 431	(6 962)	(7 723)
Total non current assets	646 678	646 278	-	-	-	-	32 899	32 899	679 178	698 113	753 986
Total current liabilities	83 078	80 285	-	-	-	-	7 115	7 115	87 399	73 078	83 078
Total non current liabilities	12 432	12 432	-	-	-	-	31 785	31 785	44 217	12 432	12 432
Community wealth/Equity	(4 000)	568 099	-	-	-	-	10 893	10 893	578 992	605 640	670 752
Cash flows											
Net cash from (used) operating	25 512	25 112	-	-	-	-	4 605	4 605	29 717	20 887	29 974
Net cash from (used) investing	(24 934)	(24 534)	-	-	-	-	(2 840)	(2 840)	(27 374)	19 397	30 735
Net cash from (used) financing	(0)	(0)	-	-	-	-	-	-	(0)	(0)	(0)
Cash/cash equivalents at the year end	(1 228)	(1 228)	-	-	-	-	1 765	1 765	537	37 899	56 834
Cash backing/surplus reconciliation											
Cash and investments available	2 385	2 385	-	-	-	-	(1 848)	(1 848)	537	3 875	3 114
Application of cash and investments	74 346	71 553	-	-	-	-	(6 397)	(6 397)	65 156	75 896	65 899
Balance - surplus (shortfall)	(71 962)	(69 169)	-	-	-	-	4 550	4 550	(64 619)	(72 021)	(62 785)
Asset Management											
Asset register summary (MDV)	646 678	646 278	-	-	-	-	(14 492)	(14 492)	631 787	666 104	719 416
Depreciation & asset impairment	24 466	24 466	-	-	-	-	-	-	24 466	25 693	26 958
Renewal and Upgrading of Existing Assets	9 934	9 934	-	-	-	-	2 290	2 290	12 224	10 397	10 701
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-
Free services											
Cost of Free Basic Services provided	769	769	-	-	-	-	2 087	2 087	2 856	810	810
Revenue cost of free services provided	1 743	1 743	-	-	-	-	1 257	1 257	2 999	1 847	1 934
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

NC071 Ubuntu - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2020/21										Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	+1 2021/22	+2 2022/23
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget	Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Revenue - Functional													
<i>Governance and administration</i>		85 972	91 365	-	-	-	-	7 226	7 226	98 591	72 597	76 750	
Executive and council		1 059	1 059	-	-	-	-	-	-	1 059	2	2	
Finance and administration		84 914	90 307	-	-	-	-	7 226	7 226	97 533	72 596	76 748	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		802	1 042	-	-	-	-	12	12	1 054	1 094	1 157	
Community and social services		790	1 030	-	-	-	-	12	12	1 042	1 081	1 145	
Sport and recreation		12	12	-	-	-	-	-	-	12	12	12	
Public safety		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		18 881	18 881	-	-	-	-	135	135	19 016	38 033	38 033	
Planning and development		88	88	-	-	-	-	0	0	88	89	89	
Road transport		18 793	18 793	-	-	-	-	134	134	18 927	37 945	37 945	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		56 763	54 763	-	-	-	-	3 643	3 643	58 406	59 331	70 669	
Energy sources		25 568	23 568	-	-	-	-	30	30	23 597	34 342	35 342	
Water management		14 872	14 872	-	-	-	-	3 802	3 802	18 675	15 632	15 970	
Waste water management		12 293	12 293	-	-	-	-	(802)	(802)	11 491	5 080	15 080	
Waste management		4 030	4 030	-	-	-	-	613	613	4 643	4 277	4 277	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	162 418	166 051	-	-	-	-	11 016	11 016	177 067	171 056	186 609	
Expenditure - Functional													
<i>Governance and administration</i>		66 654	67 654	-	-	-	-	956	956	68 610	69 870	71 385	
Executive and council		5 382	5 382	-	-	-	-	12	12	5 394	5 688	5 974	
Finance and administration		61 272	62 272	-	-	-	-	943	943	63 215	64 182	65 411	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		8 404	8 404	-	-	-	-	-	-	8 404	8 820	9 259	
Community and social services		6 388	6 388	-	-	-	-	-	-	6 388	6 704	7 037	
Sport and recreation		2 004	2 004	-	-	-	-	-	-	2 004	2 104	2 209	
Public safety		12	12	-	-	-	-	-	-	12	13	13	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		21 051	21 051	-	-	-	-	2 172	2 172	23 223	23 119	24 100	
Planning and development		3 004	3 004	-	-	-	-	2 188	2 188	5 193	4 161	4 253	
Road transport		18 046	18 046	-	-	-	-	(16)	(16)	18 030	18 959	19 847	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		52 085	50 770	-	-	-	-	(50)	(50)	50 720	53 633	54 596	
Energy sources		26 801	25 485	-	-	-	-	-	-	25 485	26 985	27 139	
Water management		5 229	5 229	-	-	-	-	(257)	(257)	4 972	5 513	5 673	
Waste water management		11 470	11 470	-	-	-	-	(42)	(42)	11 428	12 080	12 492	
Waste management		8 585	8 585	-	-	-	-	250	250	8 834	9 054	9 293	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	148 194	147 878	-	-	-	-	3 078	3 078	150 956	155 443	159 341	
Surplus/ (Deficit) for the year		14 224	18 172	-	-	-	-	7 938	7 938	26 110	15 613	27 269	

NC071 Ubuntu - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	3	4	5	6	7	8	9	10	+1 2021/22	+2 2022/23	
		A1	B	C	D	E	F	G	H			
Revenue by Vote	1											
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services Directorate		67 562	72 955	-	-	-	7 126	7 126	80 081	72 228	76 380	
Vote 3 - Corporate & Community Services		37 806	38 046	-	-	-	194	194	38 241	39 194	39 257	
Vote 4 - Infrastructure & Planning		57 049	55 049	-	-	-	3 696	3 696	58 745	59 634	70 972	
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	
Vote 6 - Executive and Council		-	-	-	-	-	-	-	-	-	-	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	162 418	166 051	-	-	-	11 016	11 016	177 067	171 056	186 609	
Expenditure by Vote	1											
Vote 1 - Office of the Municipal Manager		3 058	3 058	-	-	-	12	12	3 071	3 220	3 338	
Vote 2 - Financial Services Directorate		53 969	54 969	-	-	-	700	700	55 669	57 614	58 578	
Vote 3 - Corporate & Community Services		21 256	21 256	-	-	-	228	228	21 483	21 226	22 163	
Vote 4 - Infrastructure & Planning		66 711	65 398	-	-	-	2 138	2 138	67 534	69 987	71 697	
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	
Vote 6 - Executive and Council		3 200	3 200	-	-	-	-	-	3 200	3 397	3 565	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	148 194	147 878	-	-	-	3 078	3 078	150 956	155 443	159 341	
Surplus/ (Deficit) for the year	2	14 224	18 172	-	-	-	7 938	7 938	26 110	15 613	27 269	

NC071 Ubuntu - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	23 131	23 131	-	-	-	-	-	-	23 131	24 518	25 990
Service charges - electricity revenue	2	18 115	18 115	-	-	-	-	-	30	18 145	25 393	25 393
Service charges - water revenue	2	5 035	5 035	-	-	-	-	1 416	1 416	6 451	5 235	5 235
Service charges - sanitation revenue	2	4 793	4 793	-	-	-	-	(802)	(802)	3 991	5 080	5 080
Service charges - refuse revenue	2	4 029	4 029	-	-	-	-	613	613	4 642	4 276	4 276
Rental of facilities and equipment		216	216	-	-	-	-	53	53	269	229	229
Interest earned - external investments		386	386	-	-	-	-	5	5	391	409	409
Interest earned - outstanding debtors		3 361	3 361	-	-	-	-	7 141	7 141	10 501	3 562	3 562
Dividends received		0	0	-	-	-	-	-	-	0	0	0
Fines, penalties and forfeits		35 406	35 406	-	-	-	-	-	-	35 406	37 531	37 531
Licences and permits		-	-	-	-	-	-	-	-	-	-	-
Agency services		371	371	-	-	-	-	134	134	505	393	393
Transfers and subsidies		41 866	47 499	-	-	-	-	-	-	47 499	44 215	46 960
Other revenue	2	776	776	-	-	-	-	136	136	912	818	818
Gains		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		137 484	143 117	-	-	-	-	8 726	8 726	151 843	151 659	155 874
Expenditure By Type												
Employee related costs		38 487	38 487	-	-	-	-	-	-	38 487	40 796	43 244
Remuneration of councillors		2 977	2 977	-	-	-	-	-	-	2 977	3 161	3 328
Debt impairment		37 203	37 203	-	-	-	-	-	-	37 203	39 435	39 435
Depreciation & asset impairment		24 620	24 620	-	-	-	-	-	-	24 620	25 886	27 122
Finance charges		6 150	6 150	-	-	-	-	-	-	6 150	6 519	6 519
Bulk purchases		20 661	19 389	-	-	-	-	(176)	(176)	19 212	20 552	20 552
Other materials		33	33	-	-	-	-	-	-	33	35	35
Contracted services		6 232	6 188	-	-	-	-	743	743	6 932	6 681	6 681
Transfers and subsidies		0	0	-	-	-	-	-	-	0	0	0
Other expenditure		11 831	12 831	-	-	-	-	2 511	2 511	15 342	12 407	12 425
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		148 194	147 878	-	-	-	-	3 078	3 078	150 956	155 443	159 341
Surplus/(Deficit)												
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(10 710)	(4 762)	-	-	-	-	5 648	5 648	886	(3 784)	(3 466)
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all)		24 934	22 934	-	-	-	-	2 290	2 290	25 224	19 397	30 735
Surplus/(Deficit) before taxation		14 224	18 172	-	-	-	-	7 938	7 938	26 110	15 613	27 269
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		14 224	18 172	-	-	-	-	7 938	7 938	26 110	15 613	27 269
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		14 224	18 172	-	-	-	-	7 938	7 938	26 110	15 613	27 269
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		14 224	18 172	-	-	-	-	7 938	7 938	26 110	15 613	27 269

24 February 2021

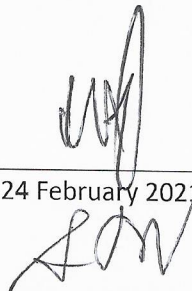
NC071 Ubuntu - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	5	6	7	8	9	10	11	12	13	14	
		A1	B	C	D	E	F	G	H			
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Office of the Municipal Manager												
Vote 2 - Financial Services Directorate		0	0									
Vote 3 - Corporate & Community Services										0	0	
Vote 4 - Infrastructure & Planning		24 934	22 934									
Vote 5 - COMMUNITY & SOCIAL SERVICES							2 290	2 290	25 224	19 397	30 701	
Vote 6 - Executive and Council												
Vote 7 - [NAME OF VOTE 7]												
Vote 8 - [NAME OF VOTE 8]												
Vote 9 - [NAME OF VOTE 9]												
Vote 10 - [NAME OF VOTE 10]												
Vote 11 - [NAME OF VOTE 11]												
Vote 12 - [NAME OF VOTE 12]												
Vote 13 - [NAME OF VOTE 13]												
Vote 14 - [NAME OF VOTE 14]												
Vote 15 - [NAME OF VOTE 15]												
Capital multi-year expenditure sub-total	3	24 934	22 934				2 290	2 290	25 224	19 397	30 701	
Single-year expenditure to be adjusted	2											
Vote 1 - Office of the Municipal Manager		0	0						0	0	0	
Vote 2 - Financial Services Directorate		0	0						0	0	0	
Vote 3 - Corporate & Community Services												
Vote 4 - Infrastructure & Planning		300	1 900									
Vote 5 - COMMUNITY & SOCIAL SERVICES		0	0				250	250	2 150	0	0	
Vote 6 - Executive and Council												
Vote 7 - [NAME OF VOTE 7]												
Vote 8 - [NAME OF VOTE 8]												
Vote 9 - [NAME OF VOTE 9]												
Vote 10 - [NAME OF VOTE 10]												
Vote 11 - [NAME OF VOTE 11]												
Vote 12 - [NAME OF VOTE 12]												
Vote 13 - [NAME OF VOTE 13]												
Vote 14 - [NAME OF VOTE 14]												
Vote 15 - [NAME OF VOTE 15]												
Capital single-year expenditure sub-total		300	1 900									
Total Capital Expenditure - Vote		25 234	24 834				2 540	2 540	27 374	19 397	30 701	
Capital Expenditure - Functional												
Governance and administration		0	0						0	0	0	
Executive and council		0	0						0	0	0	
Finance and administration		0	0						0	0	0	
Internal audit												
Community and public safety												
Community and social services												
Sport and recreation												
Public safety												
Housing												
Health												
Economic and environmental services		0	0						0	0	0	
Planning and development												
Road transport		0	0						0	0	0	
Environmental protection												
Trading services		24 934	24 534				2 540	2 540	27 074	19 397	30 701	
Energy sources		7 500	5 500						5 500	9 000	10 000	
Water management		17 434	17 434				2 290	2 290	19 724	10 397	20 701	
Waste water management			1 600						1 850			
Waste management												
Other		300	300						300	0	0	
Total Capital Expenditure - Functional	3	25 234	24 834				2 540	2 540	27 374	19 397	30 701	
Funded by:												
National Government		24 934	22 934				2 290	2 290	25 224	19 397	30 701	
Provincial Government												
District Municipality												
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Enterprises, Municipal Enterprises)												
Transfers recognised - capital	4	24 934	22 934				2 290	2 290	25 224	19 397	30 701	
Borrowing		0	0						0	0	0	
Internally generated funds		300	1 900				250	250	2 150	0	0	
Total Capital Funding		25 234	24 834				2 540	2 540	27 374	19 397	30 701	

NC071 Ubuntu - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
	A	3	4	5	6	7	8	9	10	11	12	
	A	A1	B	C	D	E	F	G	H			
R thousands												
ASSETS												
Current assets												
Cash		2 385	2 385	-	-	-	-	(1 848)	(1 848)	537	3 875	3 114
Call investment deposits	1	0	0	-	-	-	-	-	-	0	0	0
Consumer debtors	1	10 838	10 838	-	-	-	-	13 208	13 208	24 046	(10 837)	(10 837)
Other debtors		0	0	-	-	-	-	6 767	6 767	6 767	0	0
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		0	0	-	-	-	-	81	81	81	0	0
Total current assets		13 223	13 223	-	-	-	-	18 208	18 208	31 431	(6 962)	(7 723)
Non current assets												
Long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		29 638	29 638	-	-	-	-	17 753	17 753	47 391	32 009	34 570
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	617 014	616 614	-	-	-	-	15 142	15 142	631 755	666 075	719 385
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		27	27	-	-	-	-	5	5	32	29	31
Other non-current assets		0	0	-	-	-	-	-	-	0	0	0
Total non current assets		646 678	646 278	-	-	-	-	32 899	32 899	679 178	698 113	753 986
TOTAL ASSETS		659 901	659 501	-	-	-	-	51 108	51 108	710 609	691 150	746 263
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		0	0	-	-	-	-	433	433	433	0	0
Consumer deposits		0	0	-	-	-	-	200	200	200	0	0
Trade and other payables		80 000	77 207	-	-	-	-	6 233	6 233	83 440	70 000	60 000
Provisions		3 077	3 077	-	-	-	-	249	249	3 327	3 077	3 077
Total current liabilities		83 078	80 285	-	-	-	-	7 115	7 115	87 399	73 078	63 078
Non current liabilities												
Borrowing	1	1 619	1 619	-	-	-	-	107	107	1 725	1 619	1 619
Provisions	1	10 814	10 814	-	-	-	-	31 678	31 678	42 492	10 814	10 814
Total non current liabilities		12 432	12 432	-	-	-	-	31 785	31 785	44 217	12 432	12 432
TOTAL LIABILITIES		95 510	92 717	-	-	-	-	38 899	38 899	131 616	85 510	75 510
NET ASSETS	2	564 391	566 784	-	-	-	-	12 208	12 208	578 992	605 640	670 752
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		(4 000)	568 099	-	-	-	-	10 893	10 893	578 992	605 640	670 752
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		(4 000)	568 099	-	-	-	-	10 893	10 893	578 992	605 640	670 752

24 February 2021



NC071 Ubuntu - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		A	3	4	5	6	7	8	9	10	Budget	Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		13 079	13 079	-	-	-	-	799	799	13 878	13 864	14 696
Service charges		24 618	24 618	-	-	-	-	-	-	24 921	31 666	31 666
Other revenue		11 984	11 984	-	-	-	-	304	304	24 921	31 666	31 666
Transfers and Subsidies - Operational	1	41 866	47 499	-	-	-	-	-	-	11 984	12 699	12 699
Transfers and Subsidies - Capital	1	24 934	22 934	-	-	-	-	2 290	2 290	47 499	43 963	46 684
Interest		2 402	2 402	-	-	-	-	-	-	25 224	19 397	30 735
Dividends		-	-	-	-	-	-	4 290	4 290	6 692	2 546	2 546
Payments												
Suppliers and employees		(87 221)	(91 254)	-	-	-	-	(3 078)	(3 078)	(94 332)	(96 729)	(102 533)
Finance charges		(6 150)	(6 150)	-	-	-	-	-	-	(6 150)	(6 519)	(6 519)
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		25 512	25 112	-	-	-	-	4 605	4 605	29 717	20 887	29 974
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(24 934)	(24 534)	-	-	-	-	(2 840)	(2 840)	(27 374)	19 397	30 735
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24 934)	(24 534)	-	-	-	-	(2 840)	(2 840)	(27 374)	19 397	30 735
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(0)	(0)	-	-	-	-	-	-	(0)	(0)	(0)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(0)	(0)	-	-	-	-	-	-	(0)	(0)	(0)
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2	(1 806)	(1 806)	-	-	-	-	-	-	(1 806)	(2 385)	(3 875)
Cash/cash equivalents at the year end:	2	(1 228)	(1 228)	-	-	-	-	1 765	1 765	537	37 899	56 834

NC071 Ubuntu - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2021/22	+2 2022/23	
Cash and investments available												
Cash/cash equivalents at the year end	1	(1 228)	(1 228)	-	-	-	-	1 765	1 765	537	37 899	56 834
Other current investments > 90 days		3 612	3 612	-	-	-	-	(3 612)	(3 612)	0	(34 024)	(53 720)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		2 385	2 385	-	-	-	-	(1 848)	(1 848)	537	3 875	3 114
Applications of cash and investments												
Unspent conditional transfers		(1 230)	(1 230)	-	-	-	-	3 002	3 002	1 772	(1 230)	(1 230)
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	75 576	72 783	-	-	-	-	(9 399)	(9 399)	63 384	77 126	67 129
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		74 346	71 553	-	-	-	-	(6 397)	(6 397)	65 156	75 896	65 899
Surplus(shortfall)		(71 962)	(69 169)	-	-	-	-	4 550	4 550	(64 619)	(72 021)	(62 785)

NC071 Ubuntu - Table B9 Asset Management -

Description	Ref	Budget Year 2020/21								Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	+1 2021/22	+2 2022/23
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	15 300	14 900	-	-	-	-	250	250	15 150	9 000	20 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		7 500	5 500	-	-	-	-	-	-	5 500	9 000	10 000
Water Supply Infrastructure		7 500	7 500	-	-	-	-	-	-	7 500	0	10 000
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		15 000	13 000	-	-	-	-	-	-	13 000	9 000	20 000
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		0	0	-	-	-	-	-	-	0	0	0
Intangible Assets		0	0	-	-	-	-	-	-	0	0	0
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		300	300	-	-	-	-	-	-	300	0	0
Machinery and Equipment		0	0	-	-	-	-	-	-	0	0	0
Transport Assets		0	1 600	-	-	-	-	-	-	1 600	0	0
Land		-	-	-	-	-	-	250	250	1 850	0	0
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-

24 February 2021

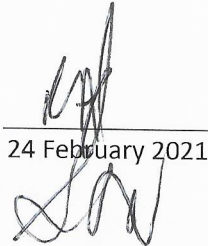
NC071 Ubuntu - Table B9 Asset Management -

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Total Renewal of Existing Assets to be adjusted	2	9 934	9 934	--	--	--	--	2 290	2 290	12 224	10 397	10 701
Roads Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	0	0
Water Supply Infrastructure		9 934	9 934	--	--	--	--	2 290	2 290	12 224	10 397	10 701
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Infrastructure		9 934	9 934	--	--	--	--	2 290	2 290	12 224	10 397	10 701
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		--	--	--	--	--	--	--	--	--	--	--

NC071 Ubuntu - Table B9 Asset Management -

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	7	8	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	H			
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	25 234	24 834	-	-	-	2 540	2 540	27 374	19 397	30 701	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		7 500	5 500	-	-	-	-	-	5 500	9 000	10 000	
Water Supply Infrastructure		17 434	17 434	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	2 290	2 290	19 724	10 397	20 701	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	
Infrastructure		24 934	22 934	-	-	-	2 290	2 290	25 224	19 397	30 701	
Community Facilities		-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	
Other Assets		-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	
Licences and Rights		0	0	-	-	-	-	-	0	0	0	
Intangible Assets		0	0	-	-	-	-	-	0	0	0	
Computer Equipment		-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		300	300	-	-	-	-	-	300	0	0	
Machinery and Equipment		0	0	-	-	-	-	-	0	0	0	
Transport Assets		0	1 600	-	-	-	250	250	1 850	0	0	
Land		-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted	4	25 234	24 834	-	-	-	2 540	2 540	27 374	19 397	30 701	

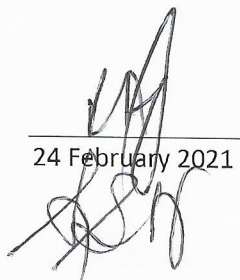
24 February 2021



NC071 Ubuntu - Table B9 Asset Management -

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other 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	+1 2021/22	+2 2022/23
R thousands												
ASSET REGISTER SUMMARY - PPE (WDV)	5	646 678	646 278	--	--	--	--	(14 492)	(14 492)	631 787	666 104	719 416
<i>Roads Infrastructure</i>		72 339	72 339	--	--	--	--	--	--	72 339	78 126	84 376
<i>Storm water Infrastructure</i>		10 201	10 201	--	--	--	--	--	--	10 201	11 017	11 899
<i>Electrical Infrastructure</i>		22 159	20 159	--	--	--	--	--	--	20 159	23 932	25 846
<i>Water Supply Infrastructure</i>		66 446	66 446	--	--	--	--	2 290	2 290	68 737	71 762	77 503
<i>Sanitation Infrastructure</i>		268 035	268 035	--	--	--	--	--	--	268 035	289 478	312 637
<i>Solid Waste Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Rail Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Coastal Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Information and Communication Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Infrastructure</i>		439 181	437 181	--	--	--	--	2 290	2 290	439 471	474 315	512 261
<i>Community Assets</i>		134 973	134 973	--	--	--	--	(12 606)	(12 606)	122 367	113 762	122 863
<i>Heritage Assets</i>		0	0	--	--	--	--	--	--	0	0	0
<i>Investment properties</i>		29 638	29 638	--	--	--	--	(4 425)	(4 425)	25 212	32 009	34 570
<i>Other Assets</i>		27 053	27 053	--	--	--	--	--	--	27 053	29 218	31 555
<i>Biological or Cultivated Assets</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Intangible Assets</i>		27	27	--	--	--	--	--	--	27	29	31
<i>Computer Equipment</i>		423	423	--	--	--	--	--	--	423	456	493
<i>Furniture and Office Equipment</i>		533	533	--	--	--	--	--	--	533	276	322
<i>Machinery and Equipment</i>		288	288	--	--	--	--	--	--	288	311	336
<i>Transport Assets</i>		1 104	2 704	--	--	--	--	250	250	2 954	1 192	1 288
<i>Land</i>		13 458	13 458	--	--	--	--	--	--	13 458	14 535	15 698
<i>Zoo's, Marine and Non-biological Animals</i>		--	--	--	--	--	--	--	--	--	--	--
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	646 678	646 278	--	--	--	--	(14 492)	(14 492)	631 787	666 104	719 416
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		24 466	24 466	--	--	--	--	--	--	24 466	25 693	26 958
Repairs and Maintenance by asset class	3	--	--	--	--	--	--	--	--	--	--	--
<i>Roads Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Storm water Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Electrical Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Water Supply Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Sanitation Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Solid Waste Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Rail Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Coastal Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Information and Communication Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Infrastructure</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Community Facilities</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Sport and Recreation Facilities</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Community Assets</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Heritage Assets</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Revenue Generating</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Non-revenue Generating</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Investment properties</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Operational Buildings</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Housing</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Other Assets</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Biological or Cultivated Assets</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Servitudes</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Licences and Rights</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Intangible Assets</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Computer Equipment</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Furniture and Office Equipment</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Machinery and Equipment</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Transport Assets</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Land</i>		--	--	--	--	--	--	--	--	--	--	--
<i>Zoo's, Marine and Non-biological Animals</i>	6	--	--	--	--	--	--	--	--	--	--	--
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		24 466	24 466	--	--	--	--	--	--	24 466	25 693	26 958

24 February 2021



NC071 Ubuntu - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	A	A1	B	C	D	E	F	G	H			
Household service targets	1											
Water:												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min.service level)	2											
Other water supply (at least min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3,4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
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)												
<i>Minimum Service Level and Above sub-total</i>												
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Energy:												
Electricity (at least min. service level)												
Electricity - prepaid (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Refuse:												
Removed at least once a week (min.service)												
<i>Minimum Service Level and Above sub-total</i>												
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>												
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)		189	189					703	703	892	201	201
Sanitation (free sanitation service to indigent households)												
Electricity/other energy (50kwh per indigent household)		203	203							203	215	215
Refuse (removed once a week for indigent households)		376	376					1 384	1 384	1 760	393	393
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided		769	769					2 087	2 087	2 856	810	810
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		1 371	1 371							1 371	1 454	1 541
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)		371	371					1 257	1 257	1 628	393	393
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
households)												
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other												
Total revenue cost of subsidised services provided	6	1 743	1 743					1 257	1 257	2 999	1 847	1 934

24 February 2021

2 Part 2 – Supporting Documentation

2.1 Adjustments to budget assumptions

- There is no material change in assumptions from previous budgets.

2.2 Adjustments to budget funding

- a) The following adjustments towards the funding of the budget needs to be highlighted:
 - a. R4,605 million increase in net cash flow from operating activities. R2, 804 million decrease in investing activities of capital assets. Net increase of R1,765 cash held.
 - b. There is a financial recovery plan to ensure long term sustainability of the municipality.
 - c. There will be slight increase in the financial reserves due to budget.
 - d. The short-term sustainability of the municipality is still uncertain due to low collection rate and high growth in debtors and creditors.
- b) Table A7 provides comfort that the operating and capital budget is funded as prescribed by section 18 of the MFMA.
- c) The collection rates have remained the same as per the 1st adjustment budget.
- d) There are no investments of the municipality that is maturing. In fact there are no long-term investments.
- e) There is no adjustment with regards to proceeds to sale of assets.
- f) There are no adjustments with regards to leasing of assets. There is also a material problem with tenants without lease agreements and needs to be resolved as soon as possible to improve revenue
- g) There are no previous year's cash backed reserves therefore there can be no adjustment with regards to that.
- h) The municipality does not intend to make new loans.

2.3 Adjustments to expenditure on allocations and grant programmes

- a) Table A5 shows that Water Capex will increase with R2, 290 million.

2.4 Adjustments to allocations or grants made by the municipality

- a) The municipality does not make any grants to any entity.

2.5 Adjustment to councillors allowances and employee benefits

- a) There is no movement in council allowance and employee benefits.

2.6 Adjustments to SDBIP

- a) The SDBIP also needs to be revised based on the information provided above.

2.7 Adjustments to capital expenditure

- a. R2, 290 million increase in water bulk infrastructure, R250 thousand in sewerage unit..

Other supporting documentation

- a. There is no other supporting documentation

2.8 Municipal Manager's quality certificate

QUALITY CERTIFICATE

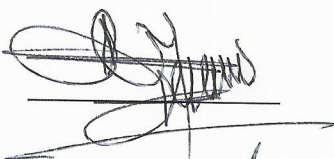
I Samuel Ngwevu as municipal manager of **Ubuntu Municipality**,
hereby certify that –

The 2nd Adjustment budget

For Financial **2020/2021 financial year** has been prepared in terms of Local Government
Municipal Finance Management Act (56/2003) Municipal Budget and Reporting
Regulations, Government Gazette 32141, 17 May 2009

There was material manual intervention in compilation of this budget due to and non-
compliant EMS system from INZALO.

Municipal Manager of **Ubuntu Local Municipality (NC071)**

Signature 

Date 2021/02/24

