

UMHLABUYALINGANA MUNICIPALITY

ADJUSTMENT BUDGET 2019/20

**TABLED TO COUNCIL ON THE
25TH OF FEBRUARY 2020**

IN THE MUNICIPAL COUNCIL CHAMBER

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PART 1 – ADJUSTMENT BUDGET

1.1 Mayor's report

It is my privilege to present an overview of the adjustment budget for 2019/2020 financial year. This adjustment budget is prepared in terms of section 28 of the MFMA

- (1) A municipality may revise an approved annual budget through an adjustment budget.
- (2) (a) An adjustment budget must adjust the revenue and expenditure estimates downwards if there is a material under-collection of revenue during the current year,
(b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget,
(c) may authorise unforeseeable and unavoidable expenditure recommended by the mayor of the council,
(d) may authorise the utilisation of project savings in one vote towards spending under another vote,
(e) may authorise the spending of funds that were unspent at the end of the past financial year where the underspending could not have been foreseen at the time to include projected rollovers when the annual budget of the current financial year was approved by the council,
(f) may correct any errors in the annual budget, and
(g) may provide for any other expenditure within the prescribed framework.

Our duty as political principals of the municipality is to ensure meaningful contribution in the eradication of the three social ills namely: poverty, unemployment and inequality in our municipal area. This can only be achieved through playing constructive oversight role over administration in their performance in the implementation of council approved budgets.

The adjustment budget has been prepared in such a way that value for money and long term impact or sustainability are key consideration, having an economic development strategy in place to respond to the underlying economic dynamics and interactions with a wide range of stakeholders that shape the economy of Umhlabuyalingana municipality.

The adjustment budget has been affected by the roll-over of the Kosi Bay Boarder Development Grant for R1 389 280, Town Planning Grant for R502 800, Municipal Infrastructure Grant for R29 200, Small Town Rehabilitation Grant for R591 904.66, Integrated National Electrification Programme Grant for R163 and Massification Grant for R5 000 000

MID-Year Budget Assessment

On the 1st of July 2019 the municipality implemented its MTREF for 2019/2020, as required by MFMA, the municipality assessed the performance of the budget in January 2020. Through that assessment it was evident that the municipality needs to do adjustments to its budget hence the Council took a resolution to do budget adjustment to revenue projections, operational expenditure projections, capital expenditure projections as well as the Service Delivery and Implementation Plans to be in line with the adjustment budget.

Thank you

By his worship, the mayor

Cllr N.S. Mthethwa

1.2 Resolutions

On the 25th of February 2020 the Council of Umhlabuyalingana Municipality adopted its Adjustment Budget as tabled in the prescribed template with Budget Tables B1 – B10 and its supporting schedules SB1-SB20 together with the budget narration report.

Council also approved that both electronic and hard copies of B Schedule and a narrative report be submitted to National Treasury and Provincial Treasury by no later than the 10th of March 2020

Attached as Annexure C

1.3 Executive summary

The following table represents an executive summary of the 2019/2020 adjustment budget.

DESCRIPTION	ORIGINAL BUDGET 2019/2020	ADJUSTMENT BUDGET 2019/2020	INCREASE/ (DECREASE)
Revenue (excluding capital grants)	212 165 856	220 087 941	7 922 085
Operating Expenditure	203 705 755	210 254 462	6 548 707
Surplus / (Deficit)	8 460 101	9 833 479	1 373 378
Capital expenditure	67 378 000	68 542 747	1 164 747

There is an overall increase in 2019/2020 adjustment budget both on the operating revenue and operating expenditure as well as in capital expenditure.

The following table shows operating expenditure per department for the 2019/2020 adjustment budget.

	ORIGINAL BUDGET 2019/2020	ADJUSTMENT BUDGET 2019/2020	INCREASE/ (DECREASE)	Percentage Increase/D ecrease
Council	18 206 311	19 269 312	1 063 001	6%
Management	17 048 064	18 213 320	1 165 256	7%
Finance	59 019 760	55 645 034	(3 374 726)	-6%
Corporate	23 002 232	22 867 313	(134 919)	-1%
Technical	22 624 227	28 681 017	6 056 790	27%
LED	8 946 224	7 007 648	(1 938 576)	-22%
Community	33 573 353	38 720 573	5 147 220	15%
Library	4 057 181	3 861 997	(195 184)	-5%
Traffic	17 168 404	15 988 246	(1 180 158)	7%
	203 645 756	210 254 462	39 254 005	

Technical services budget increased by 27% because of rollover grants amounting to R1 892 080 for Town Planning Grant and Tourism Grant, as well as the increase on Landfill site provision.

LED services budget decreased by 22% because of the decrease in the employee related costs amounting to R2.1 million because of the termination of contracts for EPWP workers because of expiring of their contracts.

Community services budget increased by 15.7% because of the increase in operational costs amounting to R5.1 million

Finance services budget decreased by 6% because of the decrease in the operational costs amounting to R2.9 million as well as decrease in employee related costs amounting to R488 thousand rands.

Traffic services budget decreased by 7% because of the decrease in employee related costs amounting to R1,9 million

Adjustment on operating revenue is affected by following issues:

Grants & subsidies: Operational

- Tourism Grant for Kosi Bay Border development is adjusted upwards by R1 389 280 from the approval of the rollover applied in August 2019
- COGTA grant for Small Town Rehabilitation Grants is adjusted by R591 905 as well as for Nodal Plan development is adjusted by R502 800

Operating revenue

- Rental income is adjusted downwards by R37 738 because it was overstated in the original budget.
- Library refund is adjusted upwards by R595 000 because it was not budgeted for. This refund relates to the costs incurred by the municipality in the prior year 2018/2019 there after the department of Arts and Culture reduced the allocation because it was allocated to Umhlabuyalingana Municipality by mistake instead of Jozini Municipality.
- LG SETA refund is adjusted upwards by R71 000 because it was not budgeted for in the original budget.
- There is a contribution of R10 000 000 from investments which will increase other revenue total to R14 171 287
- Tender fees increase by R240 542 as it was understated in the original budget.
- Traffic fines increased by R1 901 930, they were understated in the original budget.
- Property rates decreased by R1 503 656 because State Trust land properties were overstated in the original budget

Interest received

- Interest on current account is adjusted upwards by R3 187 668 because the municipality did not invest any funds since July but funds remained in the main bank account which increased interest received from this account.
- Interest on investment is adjusted downwards by R379 575 because it was overstated in the original budget.

Operational expenditure is affected by the following issues

- Employee related costs decreased R8 239 872 because the municipality will not be implementing municipal grading this financial year since SALGA has not approved the application of grading of the municipality.
- Repairs and maintenance is adjusted downwards by R650 000
- Operational expenditure increased by R12,9 million
- Contracted services increased by R5,9 million
- Transfers and subsidies increased by R458 000
- Inventory consumed increased by R350 000
- Provisions decreased by R5,5 million

1.3.1 The table below depicts adjusted budget for revenue per source

	Approved budget 2019/2020	Adjusted budget 2019/2020	INCREASE/ (DECREASE)
Property Rates	26 997 968	25 474 312	(1 523 656)
Refuse Removal Fees	654 902	624 359	(30 543)
Transfers recognised – Operational	174 495 000	176 387 080	1 892 080
Fines	1 168 060	3 072 991	1 904 931
Licenses and Permits	3 592 040	5 332 170	1 740 130
Rental of facilities	413 353	375 615	(37 738)
Other revenue	108 241	1 055 430	947 189
Interest (Investments)	4 756 292	7 765 985	3 009 693

1.3.2 The table below depicts adjusted budget for expenditure by type

	Approved budget 2019/2020	Adjusted budget 2019/2020	INCREASE/ (DECREASE)
Employee related costs	89 314 429	81 074 557	(8 239 872)
Councillor allowances	13 455 753	13 455 755	-
Operational cost	33 846 867	46 780 820	12 933 953
Contracted services	26 683 366	33 268 253	6 584 887
Provisions	36 626 819	31 088 555	(5 538 264)

1.3.3 Below is a summary indicating the 2019/2020 Adjustment Capital Budget:

DESCRIPTION	ORIGINAL BUDGET 2019/2020	ADJUSTMENT BUDGET 2019/2020	INCREASE/ (DECREASE)
Capital Expenditure	67 378 000	44 542 747	(22 835 253)

Capital expenditure is affected by the following issues

- Road infrastructure assets increased because of re-prioritisation of infrastructure projects made by the municipality after it has been discovered that Manguzi Multipurpose Centre could not be finished with the available budget therefore the municipality took a decision to put this project on hold and apply for additional funding for it. Roads projects increased by R11 721 909.
- Community facilities assets is also decreased by R10 931 005 because of Manguzi Multipurpose project that has been put on hold
- Electrification Projects are excluded because of the Agent relationship we have with the funder which is the reason for the overall decrease on capital expenditure.

1.3.4 The table below indicates the 2019/2020 Adjustment Capital Budget by classification:

MUNICIPAL CLASSIFICATION	ORIGINAL BUDGET 2019/2020	ADJUSTMENT BUDGET 2019/2020	INCREASE/ (DECREASE)
Municipal Roads	21 918 000	33 639 909	11 721 909
Community Halls	12 000 000	1 068 995	(10 931 005)
Sports Grounds	-	53 843	53 843
Other Assets	9 460 000	9 780 000	320 000
TOTAL	43 378 000	44 542 747	(1 164 747)

1.3.6 The table below indicates the source of funding for the 2019/2020 Adjustment Capital Budget

SOURCE OF FUNDING	ORIGINAL BUDGET 2019/2020	ADJUSTMENT BUDGET 2019/2020	INCREASE/ (DECREASE)
Government Grant – National	33 918 000	34 709 105	791 105
Own revenue	9 460 000	9 833 642	373 642
TOTAL	43 378 000	44 542 747	1 164 747

1.3 ADJUSTMENT BUDGET STATEMENT TABLES

The following budget statement tables have been prepared in accordance with the Municipal Budgeting and Reporting Regulations:

Schedule B is attached as Annexure A

TABLE NUMBER	DESCRIPTION
Table B1	Adjustment Budget Summary
Table B2	Adjustment Budget Financial Performance(Standard Classification)
Table B2B	Adjustment Budget Financial Performance(Detail)(Standard Classification)
Table B3	Adjustment Budget Financial Performance (Revenue and Expenditure by Municipal Vote)
Table B3B	Adjustment Budget Financial Performance (Detail)(Revenue and Expenditure by Municipal Vote)
Table B4	Adjustment Budget Financial Performance (Revenue by source and Expenditure by Item)
Table B5	Adjustment Capital Expenditure Budget by Vote and Funding
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Table B6	Adjustment Budget Financial Position
Table B7	Adjustment Budget Cash Flows
Table B8	Cash Backed Reserves/Accumulated Surplus
Table B9	Asset Management
Table B10	Basic Service Delivery measurement
Table SB1	Supporting detail to Budgeted Financial Performance
Table SB2	Supporting detail to Financial Position Budget
Table SB3	Adjustments to the SDBIP Performance Objectives
Table SB4	Adjustments to budgeted performance indicators and benchmarks
Table SB5	Social, Economic and Demographic statistics and assumptions
Table SB6	Funding measurement
Table SB7	Transfers and Grants receipts
Table SB8	Expenditure on transfers and grant programmes
Table SB9	Reconciliation of transfers, grants and unspent funds
Table SB10	Transfers and Grants made by the Municipality
Table SB11	Councillor and Staff Benefits
Table SB12	Monthly revenue and expenditure (Municipal Vote)
Table SB13	Monthly revenue and expenditure (Standard Classification)
Table SB14	Monthly revenue and expenditure (Revenue by source and expenditure by type)
Table SB15	Monthly Cash Flow
Table SB16	Monthly capital expenditure (Municipal Vote)
Table SB17	Monthly capital expenditure (Standard Classification)
Table SB18a	Capital expenditure on new assets by asset class
Table SB18b	Capital expenditure on renewal of existing assets by asset class

Table SB18c	Expenditure on repairs and maintenance by asset class
Table SB18d	Depreciation by asset class
Table SB19	List of capital programmes and projects affected by adjustment budget

PART 2 – SUPPORTING DOCUMENTATION

2.1 ADJUSTMENT TO BUDGET ASSUMPTIONS

The budget assumptions have not changed from the original budget that was adopted by Umhlabuyalingana Municipal Council in May 2019.

The municipality has taken into consideration the four key factors in compilation of its 2019/2020 original MTREF as well as the adjustment budget

- National Government macro-economic targets.
- The general inflation outlook and the impact on Umhlabuyalingana municipal residence and businesses.
- The increase in the costs of remuneration of employees which is 8% across the board

The municipality sets its tariffs at a rate slightly above the CPI index as it is indicated in National Treasury circulars.

The municipality has projected a collection rate of 71% of the annual billing.

2.2 ADJUSTMENT TO BUDGET FUNDING

Table B4 Adjustments Budget Financial Performance (revenue and expenditure) and table SB1 below indicates the adjustment of the operating revenue and expenditure per source.

Operating transfers were adjusted upwards by 1% . Operating transfers increase is a result of approval of rollover applications relating to Town Planning grant and Tourism Grant.

OPERATING REVENUE BY SOURCE

Explanations for major increase / decrease in operating revenue

- Property rates were adjusted downwards because there was an overstatement of budget for State Trust Land category.
- Services charges –Refuse were adjusted downwards , because budget was overstated as it has been verified that we are only billing 16 customers not 21 as it was reported in the original budget.
- Fines were adjusted upwards because although capturing of issued fines is not up to date in the system but it has been projected that it will increase as there are new traffic officers employed.
- Licences and permits it was adjusted upwards although capturing of licencing income is not up to date but it has been projected that it will increase.
- Rental of facilities was adjusted downwards as it was including hall hire fees. The reason for adjustment is that the municipality discovered other stalls are not in good condition and they are not rented out because they need to be repaired.

- Interest earned on investments decrease by R379 575 from the adopted MTREF for 2019/2020. The downwards adjustment on this revenue source is a result of conditional grants allocations received by the municipality that were not deposited to short term deposits (Investments) accounts
- Interest earned from main current account increased by R3 187 668 because all grant funds are not invested to short term deposit accounts but they are kept in the main account
- Other revenue increased by R947 189, the increase includes funds received from Department of Arts and Culture and LGSETA refund.

OPERATING EXPENDITURE BY TYPE

Explanations for major increase / decrease in operating expenditure

- Employee related costs have decreased by R8 239 872. The major reason for the decrease is that the municipality will not be implementing anything relating to the upgrade of the municipality because SALGA has not approved the application made by the municipality to upgrade the grading of the municipality from Grade 1.
- Depreciation did not change from the original budget because we anticipated that all the projects implemented in this financial year will be finished towards year end and they will be capitalised at that time which will not increase depreciation provision.
- Other materials increased by R350 000
- Contracted services has increased by R6 584 888, this increase is a result of increase on internal audit fees that were understated in the original budget, increase on IDP & Budget road shows, inclusion of Kosi Bay Boarder Development Programme that had a rollover from prior year, inclusion of Nodal Plan project that also had a roll over
- Transfers and subsidies have increased by R458 000
- Other expenditure has increased by R12,9 million .

Choose name from list - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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	26,978	-	-	-	-	-	(1,504)	(1,504)	25,474	28,435	29,970
Service charges - electricity revenue	2	(0)	-	-	-	-	-	0	0	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	655	-	-	-	-	-	(31)	(31)	624	690	728
Rental of facilities and equipment		413	-	-	-	-	-	(38)	(38)	376	436	459
Interest earned - external investments		1,290	-	-	-	-	-	5,553	5,553	6,843	1,360	1,433
Interest earned - outstanding debtors		721	-	-	-	-	-	202	202	923	760	801
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,168	-	-	-	-	-	1,905	1,905	3,073	1,213	1,279
Licences and permits		3,592	-	-	-	-	-	1,740	1,740	5,332	3,786	3,990
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		174,495	-	-	-	-	-	1,892	1,892	176,387	183,726	198,433
Other revenue	2	2,853	-	-	-	-	-	(1,798)	(1,798)	1,055	3,025	3,189
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		212,166	-	-	-	-	-	7,922	7,922	220,088	223,431	240,282
Expenditure By Type												
Employee related costs		89,314	-	-	-	-	-	(8,240)	(8,240)	81,075	94,137	99,221
Remuneration of councillors		13,456	-	-	-	-	-	-	-	13,456	14,182	14,948
Debt impairment		11,400	-	-	-	-	-	(5,538)	(5,538)	5,862	15,753	19,867
Depreciation & asset impairment		25,627	-	-	-	-	-	-	-	25,627	23,021	24,264
Finance charges		105	-	-	-	-	-	-	-	105	111	117
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		1,768	-	-	-	-	-	350	350	2,118	1,863	1,964
Contracted services		26,183	-	-	-	-	-	7,085	7,085	33,268	37,222	41,301
Transfers and subsidies		1,700	-	-	-	-	-	58	58	1,758	1,433	1,511
Other expenditure		34,153	-	-	-	-	-	12,834	12,834	46,987	36,432	38,410
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		203,706	-	-	-	-	-	6,549	6,549	210,254	224,155	241,603
Surplus/(Deficit)		8,460	-	-	-	-	-	1,374	1,374	9,833	(724)	(1,321)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		39,918	-	-	-	-	-	(4,379)	(4,379)	35,539	36,724	39,321
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		48,378	-	-	-	-	-	(3,005)	(3,005)	45,373	36,000	38,000
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		48,378	-	-	-	-	-	(3,005)	(3,005)	45,373	36,000	38,000
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		48,378	-	-	-	-	-	(3,005)	(3,005)	45,373	36,000	38,000
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		48,378	-	-	-	-	-	(3,005)	(3,005)	45,373	36,000	38,000

Choose name from list - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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		

REVENUE ITEMS

Property rates

Total Property Rates		26,978	-	-	-	-	-	(504)	(504)	26,474	34,548	36,414
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	1,000	1,000	1,000	6,113	6,443
Net Property Rates		26,978	-	-	-	-	-	(1,504)	(1,504)	25,474	28,435	29,970

Service charges - refuse revenue

Total refuse removal revenue		655	-	-	-	-	-	(31)	(31)	624	690	728
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		655	-	-	-	-	-	(31)	(31)	624	690	728

Other Revenue By Source

Business Licensing	10000	0	0	0	0	0	0	-10000	(10)	-	10540	11109.16
Insurance refund		0	0	0	0	0	0	0	-	-	-	-
Library Income	10000	0	0	0	0	0	0	10000	10	20	10540	11109.16
Tender Documents Income	50000	0	0	0	0	0	0	240542.48	241	291	52700	55545.8
Reserves (Investments)		0	0	0	0	0	0	0	-	-	-	-
Fire services	3110	0	0	0	0	0	0	26890	27	30	21148.78	22231.91
Rates clearance certificates	1031	0	0	0	0	0	0	3000	3	4	1086.674	1145.354396
LGSETA Refunds	0	0	0	0	0	0	0	71000	71	71	0	0
Interest on current accounts	2745325	0	0	0	0	0	0	-2745325	(2,745)	-	2893572.55	3049825.468
Building Plans	15000	0	0	0	0	0	0	0	-	15	15810	16663.74
Library Fines	2000	0	0	0	0	0	0	-2000	(2)	-	2108	2221.832
Pound Fees	17000	0	0	0	0	0	0	-17000	(17)	-	17918	18885.572
Library Refunds		0	0	0	0	0	0	595000	595	595	-	-
Public contributions and donations		0	0	0	0	0	0	0	-	-	-	-
Actuarial gains		0	0	0	0	0	0	0	-	-	-	-
Transaction handling fees		0	0	0	0	0	0	29856.52	30	30	-	-
Skills Development Levy Refund	0	0	0	0	0	0	0	0	-	-	0	0
Arbor City award competition	0	0	0	0	0	0	0	0	-	-	0	0
Other revenue	0	0	0	0	0	0	0	0	-	-	0	0
Total 'Other' Revenue	1	2,853	-	-	-	-	-	(1,798)	(1,798)	1,055	3,025	3,189

EXPENDITURE ITEMS

Employee related costs

Basic Salaries and Wages		56,824	-	-	-	-	-	(4,710)	(4,710)	52,113	59,892	63,126
Pension and UIF Contributions		5,115	-	-	-	-	-	283	283	5,399	5,391	5,683
Medical Aid Contributions		2,225	-	-	-	-	-	220	220	2,445	2,346	2,472
Overtime		4,955	-	-	-	-	-	(3,010)	(3,010)	1,945	5,223	5,505
Performance Bonus		-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		3,212	-	-	-	-	-	537	537	3,749	3,388	3,568
Cellphone Allowance		805	-	-	-	-	-	161	161	966	849	895
Housing Allowances		556	-	-	-	-	-	(34)	(34)	522	586	617
Other benefits and allowances		6,792	-	-	-	-	-	(396)	(396)	6,396	7,159	7,546
Payments in lieu of leave		8,062	-	-	-	-	-	(607)	(607)	7,455	8,497	8,956
Long service awards		768	-	-	-	-	-	(683)	(683)	85	809	853
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-	-
sub-total	4	89,314	-	-	-	-	-	(8,240)	(8,240)	81,075	94,137	99,221
Less: Employees costs capitalised to PPE												
Total Employee related costs	1	89,314	-	-	-	-	-	(8,240)	(8,240)	81,075	94,137	99,221

Depreciation & asset impairment

Depreciation of Property, Plant & Equipment		25,627	-	-	-	-	-	-	-	25,627	23,021	24,264
Lease amortisation		-	-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	25,627	-	-	-	-	-	-	-	25,627	23,021	24,264

Choose name from list - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Budget Year 2019/20												Budget Year +1 2020/21	Budget Year +2 2021/22
Description	Ref	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	A1	B	C	D	E	F	G	H			
Contracted services													
List services provided by contract		26,183	–	–	–	–	–	(26,183)	(26,183)	–	37,222	41,301	
Admin and Support Staff								3,200	3,200	3,200			
Artists and Performers								400	400	400			
Maintenance of buildings								200	200	200			
Burial Services								360	360	360			
Business and Financial Management								1,764	1,764	1,764			
Catering Services								5,959	5,959	5,959			
Clearing and Grass cutting services								200	200	200			
Commissions and committees								80	80	80			
Communications								300	300	300			
Drivers Licences and Permits								160	160	160			
Fire protection								10	10	10			
Fire Services								221	221	221			
First Aid								50	50	50			
Internal Auditors								2,000	2,000	2,000			
Issue of summons								200	200	200			
Legal advice and litigations								700	700	700			
Maintenance of buildings and facilities								480	480	480			
Maintenance of equipment								881	881	881			
Maintenance of unspecified assets								2,350	2,350	2,350			
Medical services								10	10	10			
Organisational								340	340	340			
Pest control and fumigation								200	200	200			
Photographer								484	484	484			
Professional staff								37	37	37			
Research and advisory								400	400	400			
Security services								7,464	7,464	7,464			
Sports and recreation								540	540	540			
Stage and sound crew								430	430	430			
Town Planner								2,542	2,542	2,542			
Tracing Agents and Debt Collectors								200	200	200			
Transport Services								216	216	216			
Transportation								690	690	690			
Valuer and Assessor								200	200	200			
									–	–			
sub-total	1	26,183	–	–	–	–	–	7,085	7,085	33,268	37,222	41,301	

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
Other Expenditure By Type												
Collection costs								-	-			
Contributions to 'other' provisions								-	-			
Consultant fees								-	-			
Audit fees								-	-			
General expenses	3.5	34,153	-	-	-	-	-	(34,153)	(34,153)	-	36,432	38,410
Accommodation								4,614	4,614	4,614		
Archivements and Awards								140	140	140		
Air Transport								138	138	138		
Bank Accounts								200	200	200		
Car Rental								315	315	315		
Cellular Contracts (Subscriptions)								95	95	95		
Computer Equipment								16	16	16		
Corporate and Municipal Activities								330	330	330		
Courier and Delivery Services								6	6	6		
Events								1,585	1,585	1,585		
External Audit Fees								1,403	1,403	1,403		
Gifts and Promotional Items								3,621	3,621	3,621		
Hire Charges								12,094	12,094	12,094		
Indigent Relief								547	547	547		
Landfill Sites								5,529	5,529	5,529		
Licence Agency Fees								290	290	290		
Machinery and Equipment								590	590	590		
Motor Vehicle Licence and Registration								50	50	50		
Municipal Newsletter								200	200	200		
Municipal Services								695	695	695		
National								1,492	1,492	1,492		
Network Extension								364	364	364		
Other Transport Provider								120	120	120		
Own Transport								2,678	2,678	2,678		
Premiums								650	650	650		
Printing, Publications and Books								298	298	298		
Professional Bodies and Memberships								100	100	100		
Radio and TV Transmission								100	100	100		
Remuneration of Ward Committees								2,727	2,727	2,727		
Seating Allowance of Tradional Leaders								100	100	100		
Signs								90	90	90		
Skills Development Fund Levy								852	852	852		
Software Licences								570	570	570		
Staff Recruitment								10	10	10		
System Development								100	100	100		
Telephone, Fax, Telegraph and Telex								480	480	480		
Tenders								20	20	20		
Toll Gate Fees								17	17	17		
Uniform and Protective Clothing								710	710	710		
Vehicle Tracking								50	50	50		
Wet Fuel								3,000	3,000	3,000		
								-	-	-		
								-	-	-		
Total Other Expenditure	1	34,153	-	-	-	-	-	12,834	12,834	46,987	36,432	38,410
Repairs and Maintenance	14											
Employee related costs		292							-	292	309	328
Other materials		912							-	912	962	1,013
Contracted Services		3,357	-	-	-	-	-	(358)	(358)	2,999	3,537	3,726
Other Expenditure									-	-		
Total Repairs and Maintenance Expenditure	15	4,561	-	-	-	-	-	(358)	(358)	4,203	4,808	5,067

CAPITAL EXPENDITURE BY VOTE

Table B5 Adjustments Capital Expenditure Budget by vote and funding - below indicates the adjustment of the capital expenditure per vote.

Capital expenditure decreased by 34% as a result of not including Electrification projects that were reported in the original budget due to the fact that the municipality has an agent relationship with the funder.

- Community and social services decreased by 89% or R11,1 million as a result of the reprioritisation of infrastructure projects after the municipality discovered that more funding is needed to complete Manguzi Multipurpose Centre. The municipality decided to put this project on hold until additional funding is obtained. Funds that were allocated to this project were moved to roads projects.
- Sports and recreation infrastructure projects budget has increased by R53 843, funding source came from MIG after there were some adjustments to community and social services where there were savings in other projects.
- Economic and environmental services under roads transport increased by R11,9 million which was moved from community and social services.
- Trading services decreased by R24 million because of the agent relationship the municipality have with the funder which is Department of Energy.
- Governance and administration under finance and administration increased by R320 000. The municipality decided to upgrade its server capacity due to technical challenges we usually get because of the server incapacity.

Choose name from list - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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		
Single-year expenditure to be adjusted	2											
Vote 1 - Finance & Admin		1,360	-	-	-	-	-	550	550	1,910	-	-
Vote 2 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		12,000	-	-	-	-	-	(10,731)	(10,731)	1,269	8,000	5,000
Vote 4 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Waste Management		600	-	-	-	-	-	(400)	(400)	200	-	-
Vote 8 - Energy Sources		24,000	-	-	-	-	-	(24,000)	(24,000)	-	-	-
Vote 9 - Planning and Development		7,500	-	-	-	-	-	(300)	(300)	7,200	-	-
Vote 10 - Sports and Recreation		-	-	-	-	-	-	54	54	54	-	16,500
Vote 11 - Road Transport		21,918	-	-	-	-	-	11,922	11,922	33,840	28,000	16,500
Vote 12 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin 2		-	-	-	-	-	-	70	70	70	-	-
Capital single-year expenditure sub-total		67,378	-	-	-	-	-	(22,835)	(22,835)	44,543	36,000	38,000
Total Capital Expenditure - Vote		67,378	-	-	-	-	-	(22,835)	(22,835)	44,543	36,000	38,000
Capital Expenditure - Functional												
Governance and administration		8,860	-	-	-	-	-	320	320	9,180	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		8,860	-	-	-	-	-	320	320	9,180	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		12,400	-	-	-	-	-	(11,077)	(11,077)	1,323	8,000	11,000
Community and social services		12,400	-	-	-	-	-	(11,131)	(11,131)	1,269	8,000	-
Sport and recreation		-	-	-	-	-	-	54	54	54	-	11,000
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		21,918	-	-	-	-	-	11,922	11,922	33,840	28,000	27,000
Planning and development		-	-	-	-	-	-	-	-	-	-	10,500
Road transport		21,918	-	-	-	-	-	11,922	11,922	33,840	28,000	16,500
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		24,200	-	-	-	-	-	(24,000)	(24,000)	200	-	-
Energy sources		24,000	-	-	-	-	-	(24,000)	(24,000)	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		200	-	-	-	-	-	-	-	200	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	67,378	-	-	-	-	-	(22,835)	(22,835)	44,543	36,000	38,000
Funded by:												
National Government		52,918	-	-	-	-	-	(18,801)	(18,801)	34,117	36,000	38,000
Provincial Government		5,000	-	-	-	-	-	(4,408)	(4,408)	592	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	57,918	-	-	-	-	-	(23,209)	(23,209)	34,709	36,000	38,000
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		9,460	-	-	-	-	-	374	374	9,834	-	-
Total Capital Funding		67,378	-	-	-	-	-	(22,835)	(22,835)	44,543	36,000	38,000

FINANCIAL POSITION

Table B6 Adjustments Budget Financial Position – below reflects the financial position of the municipality as well as accumulated surplus of the municipality.

Assets

Current assets

Cash

The municipality anticipate that by end of June 2020 the bank balance on its main account will be R41 888 million after payment of all its monthly obligation by end of June 2020

Call investment deposits

The municipality anticipates that by end of June 2020 its shorts term deposits balance will be R13,9 million. The reason why investments balance is so low its because all excess funds are not deposited into short term investments to generate more revenue but they are kept in the main bank account.

Consumer debtors

The balance of consumer debtors balance will be R18,5 million by end of June 2020, although the municipality invited all property rates debtors to settle their account and get a discount of 60% in the 2018/2019 financial year very few debtors settled or made payment arrangements with the municipality.

Other debtors

Other debtors balance decreased by R460 000 because they are all included in consumer debtors.

Inventory

Inventory balance is estimated to be R115 310 by end of June 2020. The munciplality have started to use inventory module.

None current assets

Property plant and equipment

It is projected that the net book value of the Property Plant and Equipment will be R318 800 650 by end of June 2020

Liabilities

Current Liabilities

Borrowings

No borrowings are recorded because the municipality will not be entering into any financial obligation this financial year.

Trade payables

The municipality anticipate that the balance of its trade payables will be R6 647 million by end of June 2020 including retention creditors.

Current Liabilities

Provisions

Provision balance as at June 2020 is R5 506 million Provisions includes employee benefits provision for bonuses and leave.

Non current Liabilities

Provision balance as at the end of 2019/2020 financial year is R25 168 which is the provision of Landfill sites.

Accumulated surplus will increase to R359 126 million

Choose name from list - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash		55,725	-	-	-	-	-	(13,837)	(13,837)	41,888	68,329	99,284
Call investment deposits	1	12,982	-	-	-	-	-	989	989	13,970	13,685	14,388
Consumer debtors	1	33,005	-	-	-	-	-	(14,324)	(14,324)	18,681	(14,113)	(12,745)
Other debtors		460	-	-	-	-	-	(460)	(460)	-	484	511
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		1,065	-	-	-	-	-	(950)	(950)	115	1,123	1,183
Total current assets		103,236	-	-	-	-	-	(28,581)	(28,581)	74,655	69,507	102,621
Non current assets												
Long-term receivables									-	-		
Investments									-	-		
Investment property									-	-		
Investment in Associate									-	-		
Property, plant and equipment	1	327,623	-	-	-	-	-	(6,791)	(6,791)	320,832	343,423	355,123
Biological		-	-	-	-	-	-	-	-	-		
Intangible		-	-	-	-	-	-	960	960	960		
Other non-current assets		-	-	-	-	-	-	-	-	-		
Total non current assets		327,623	-	-	-	-	-	(5,831)	(5,831)	321,792	343,423	355,123
TOTAL ASSETS		430,860	-	-	-	-	-	(34,412)	(34,412)	396,447	412,931	457,744
LIABILITIES												
Current liabilities												
Bank overdraft									-	-		
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits									-	-		
Trade and other payables		71,168	-	-	-	-	-	(64,521)	(64,521)	6,647	66,500	68,071
Provisions								5,506	5,506	5,506		
Total current liabilities		71,168	-	-	-	-	-	(59,014)	(59,014)	12,153	66,500	68,071
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	5,040	-	-	-	-	-	20,128	20,128	25,168	5,724	6,033
Total non current liabilities		5,040	-	-	-	-	-	20,128	20,128	25,168	5,724	6,033
TOTAL LIABILITIES		76,208	-	-	-	-	-	(38,887)	(38,887)	37,321	72,223	74,103
NET ASSETS	2	354,652	-	-	-	-	-	4,474	4,474	359,126	340,708	383,641
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		354,652	-	-	-	-	-	4,474	4,474	359,126	340,708	383,641
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		354,652	-	-	-	-	-	4,474	4,474	359,126	340,708	383,641

CASH FLOW

Table B7 Adjustments Budget Cash Flows - The table below indicates the projected cash receipts from all sources of revenue of the municipality as well as projected operating and capital expenditure by type.

Cash flow from operating activities

Receipts

Property rates

The municipality used an assumption that it will collect 73% from property rates debtors,

Service charges

The municipality collection assumption rate is 50% on services charges because other debtors are clearing their account by ensuring that on monthly basis they pay for services received.

Traffic fines

The municipality collection assumption rate for traffic fines is 54% based on the fact that collection of traffic fines is not entirely dependent to the municipality but also to the court magistrates decision when the offenders presents their charges to him. Due to the discounts and writes off of traffic fines by the court we anticipate that we will collect 54% from the fines issued from January to June 2020

Other revenue

The municipality collection rate assumption for other revenue is 100% (see SB15)

Payments**Suppliers and employees**

Payment of suppliers and employees also includes prior year trade creditors of R181,6 million includes retention creditors.

Finance charges

Finance charges of R105 thousands is for penalties incurred as a result of not paying creditors within 30 days

Transfers and Grants

These transfers refers to donations made to house holds for burial assistance and food parcels and organized groups in the community by donating to them with business start up equipment , as well as sports gear.

Capital expenditure

Assumption is that we will pay 100% for all the capital projects and assets as all capital projects have been already implemented and should be finished by 30 June 2020.

Re-payment of borrowings

Re-payment of borrowings is nil since we do not have any loans

Choose name from list - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		17,805	-	-	-	-	-	851	851	18,657	13,898	14,648
Service charges		275	-	-	-	-	-	37	37	312	690	728
Other revenue		7,402	-	-	-	-	-	(355)	(355)	7,048	5,556	10,856
Government - operating	1	174,495	-	-	-	-	-	-	-	174,495	183,149	197,825
Government - capital	1	58,918	-	-	-	-	-	(5,000)	(5,000)	53,918	52,021	55,444
Interest		2,011	-	-	-	-	-	4,833	4,833	6,843	4,253	4,483
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(164,874)	-	-	-	-	-	(16,723)	(16,723)	(181,597)	174,549	205,236
Finance charges		(105)	-	-	-	-	-	-	-	(105)	111	117
Transfers and Grants	1	(1,700)	-	-	-	-	-	(58)	(58)	(1,758)	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		94,228	-	-	-	-	-	(16,415)	(16,415)	77,813	434,228	489,337
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE									-	-		
Decrease (Increase) in non-current debtors									-	-		
Decrease (increase) other non-current receivables									-	-		
Decrease (increase) in non-current investments									-	-		
Payments												
Capital assets		(67,378)	-	-	-	-	-	(1,165)	(1,165)	(68,543)	66,000	53,000
NET CASH FROM/(USED) INVESTING ACTIVITIES		(67,378)	-	-	-	-	-	(1,165)	(1,165)	(68,543)	66,000	53,000
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits									-	-		
Payments												
Repayment of borrowing									-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		26,850	-	-	-	-	-	(17,580)	(17,580)	9,270	500,228	542,337
Cash/cash equivalents at the year begin:	2	51,473						(1,821)	(1,821)	49,652		
Cash/cash equivalents at the year end:	2	78,323						(19,401)	(19,401)	58,922	500,228	542,337

Cash back reserves/Accumulated surplus reconciliation

Choose name from list - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	78,323	-	-	-	-	-	(19,401)	(19,401)	58,922	500,228	542,337
Other current investments > 90 days		(9,616)	-	-	-	-	-	6,552	6,552	(3,064)	(418,214)	(428,665)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		68,706	-	-	-	-	-	(12,848)	(12,848)	55,858	82,013	113,672
Applications of cash and investments												
Unspent conditional transfers		69,472	-	-	-	-	-	(67,596)	(67,596)	1,876	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	3,476	3,476	3,476	-	-
Other working capital requirements	2	(21,744)	-	-	-	-	-	13,329	13,329	(8,415)	73,659	76,012
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		47,727	-	-	-	-	-	(50,791)	(50,791)	(3,064)	73,659	76,012
Surplus(shortfall)		20,979	-	-	-	-	-	37,943	37,943	58,922	8,354	37,660

Choose name from list - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Choose name from list - Supporting Table SB2 Supporting detail to Financial Position Budget -												
Description	Ref	Budget Year 2019/20									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
		A	4	5	6	7	8	9	10	11		
R thousands												
ASSETS												
Call investment deposits												
Call deposits		12,982	-	-	-	-	-	989	989	13,970	13,685	14,388
Other current investments												
Total Call investment deposits	1	12,982	-	-	-	-	-	989	989	13,970	13,685	14,388
Consumer debtors												
Consumer debtors		33,005	-	-	-	-	-	34,092	34,092	67,097	34,787	36,666
Less: provision for debt impairment		-	-	-	-	-	-	48,416	48,416	48,416	48,900	49,411
Total Consumer debtors	1	33,005	-	-	-	-	-	(14,324)	(14,324)	18,681	(14,113)	(12,745)
Debt impairment provision												
Balance at the beginning of the year		-	-	-	-	-	-	42,954	42,954	42,954	48,416	48,900
Contributions to the provision		-	-	-	-	-	-	5,462	5,462	5,462	484	511
Bad debts written off		-	-	-	-	-	-	-	-	-	-	-
Balance at end of year		-	-	-	-	-	-	48,416	48,416	48,416	48,900	49,411
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		269,705	-	-	-	-	-	51,127	51,127	320,832	297,623	328,623
Leases recognised as PPE		57,918	-	-	-	-	-	(57,918)	(57,918)	-	45,800	26,500
Less: Accumulated depreciation		-	-	-	-	-	-	-	-	-	-	-
Total Property, plant & equipment	1	327,623	-	-	-	-	-	(6,791)	(6,791)	320,832	343,423	355,123
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	12	-	-	-	-	-	-	1,792	1,792	1,792	1,800	1,900
Other creditors		1,696	-	-	-	-	-	1,284	1,284	2,980	64,700	66,171
Unspent conditional grants and receipts		69,472	-	-	-	-	-	(67,596)	(67,596)	1,876		
VAT		-	-	-	-	-	-	-	-	-		
Total Trade and other payables	1	71,168	-	-	-	-	-	(64,521)	(64,521)	6,647	66,500	68,071
Non current liabilities - Borrowing												
Borrowing	3								-	-		
Finance leases (including PPP asset element)									-	-		
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Provisions - non current												
Retirement benefits		-	-	-	-	-	-	-	-	-		
List other major items		-	-	-	-	-	-	-	-	-		
Refuse landfill site rehabilitation		-	-	-	-	-	-	25,168	25,168	25,168	5,724	6,033
Other		5,040	-	-	-	-	-	(5,040)	(5,040)	-		
Total Provisions - non current		5,040	-	-	-	-	-	20,128	20,128	25,168	5,724	6,033
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		354,652						4,474	4,474	359,126	340,708	383,641
Appropriations to Reserves									-	-		
Transfers from Reserves									-	-		
Depreciation offsets									-	-		
Other adjustments									-	-		
Accumulated Surplus/(Deficit)	1	354,652	-	-	-	-	-	4,474	4,474	359,126	340,708	383,641
Reserves												
Housing Development Fund									-	-		
Capital replacement									-	-		
Self-insurance									-	-		
Other reserves (list)									-	-		
Revaluation									-	-		
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	354,652	-	-	-	-	-	4,474	4,474	359,126	340,708	383,641
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services									-	-		
2010 World Cup									-	-		

Assets Management

Table B9 Asset Management – below shows the summary of the asset register of Umhlabuyalingana Municipality.

Choose name from list - Table B9 Asset Management -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7	8	9	10	11	12	13	14		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	67,378	-	-	-	-	-	(22,835)	(22,835)	44,543	36,000	38,000
Roads Infrastructure		21,918	-	-	-	-	-	11,922	11,922	33,840	28,000	16,500
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		24,000	-	-	-	-	-	(24,000)	(24,000)	-	-	-
Infrastructure		45,918	-	-	-	-	-	(12,078)	(12,078)	33,840	28,000	16,500
Community Facilities		12,000	-	-	-	-	-	(10,731)	(10,731)	1,269	8,000	5,000
Sport and Recreation Facilities		-	-	-	-	-	-	54	54	54	-	16,500
Community Assets		12,000	-	-	-	-	-	(10,677)	(10,677)	1,323	8,000	21,500
Operational Buildings		-	-	-	-	-	-	350	350	350	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	350	350	350	-	-
Licences and Rights		-	-	-	-	-	-	500	500	500	-	-
Intangible Assets		-	-	-	-	-	-	500	500	500	-	-
Computer Equipment		400	-	-	-	-	-	70	70	470	-	-
Furniture and Office Equipment		1,260	-	-	-	-	-	(770)	(770)	490	-	-
Machinery and Equipment		600	-	-	-	-	-	(230)	(230)	370	-	-
Transport Assets		7,200	-	-	-	-	-	-	-	7,200	-	-
Total Capital Expenditure to be adjusted	4	67,378	-	-	-	-	-	(22,835)	(22,835)	44,543	36,000	38,000
Roads Infrastructure		21,918	-	-	-	-	-	11,922	11,922	33,840	28,000	16,500
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		24,000	-	-	-	-	-	(24,000)	(24,000)	-	-	-
Infrastructure		45,918	-	-	-	-	-	(12,078)	(12,078)	33,840	28,000	16,500
Community Facilities		12,000	-	-	-	-	-	(10,731)	(10,731)	1,269	8,000	5,000
Sport and Recreation Facilities		-	-	-	-	-	-	54	54	54	-	16,500
Community Assets		12,000	-	-	-	-	-	(10,677)	(10,677)	1,323	8,000	21,500
Operational Buildings		-	-	-	-	-	-	350	350	350	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	350	350	350	-	-
Licences and Rights		-	-	-	-	-	-	500	500	500	-	-
Intangible Assets		-	-	-	-	-	-	500	500	500	-	-
Computer Equipment		400	-	-	-	-	-	70	70	470	-	-
Furniture and Office Equipment		1,260	-	-	-	-	-	(770)	(770)	490	-	-
Machinery and Equipment		600	-	-	-	-	-	(230)	(230)	370	-	-
Transport Assets		7,200	-	-	-	-	-	-	-	7,200	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	67,378	-	-	-	-	-	(22,835)	(22,835)	44,543	36,000	38,000

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	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	+1 2020/21	+2 2021/22
											Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSET REGISTER SUMMARY - PPE (WDV)	5	57,918	–	–	–	–	–	244,129	244,129	302,047	343,423	355,123
Roads Infrastructure		57,918						61,233	61,233	119,151	45,800	38,000
Storm water Infrastructure								7,214	7,214	7,214		
Electrical Infrastructure								2,289	2,289	2,289		
Water Supply Infrastructure								–	–	–		
Sanitation Infrastructure								–	–	–		
Solid Waste Infrastructure								5,263	5,263	5,263		
Infrastructure		57,918	–	–	–	–	–	76,000	76,000	133,918	45,800	38,000
Community Assets								129,204	129,204	129,204		
Heritage Assets								–	–	–		
Investment properties								–	–	–		
Other Assets								27,160	27,160	27,160		
Biological or Cultivated Assets								–	–	–		
Intangible Assets								825	825	825		
Computer Equipment								762	762	762		
Furniture and Office Equipment								1,112	1,112	1,112		
Machinery and Equipment								4,364	4,364	4,364	297,623	317,123
Transport Assets								4,043	4,043	4,043		
Land								659	659	659		
Zoo's, Marine and Non-biological Animals								–	–	–		
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	57,918	–	–	–	–	–	244,129	244,129	302,047	343,423	355,123
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		25,627	–	–	–	–	–	–	–	25,627	23,021	24,264
Repairs and Maintenance by asset class	3	4,561	–	–	–	–	–	(650)	(650)	3,911	4,808	5,067
Roads Infrastructure		1,600	–	–	–	–	–	500	500	2,100	1,686	1,777
Infrastructure		1,600	–	–	–	–	–	500	500	2,100	1,686	1,777
Community Facilities		200	–	–	–	–	–	–	–	200	211	222
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		200	–	–	–	–	–	–	–	200	211	222
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		450	–	–	–	–	–	(170)	(170)	280	474	500
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		450	–	–	–	–	–	(170)	(170)	280	474	500
Computer Equipment		81	–	–	–	–	–	–	–	81	86	90
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		430	–	–	–	–	–	220	220	650	453	478
Transport Assets		1,800	–	–	–	–	–	(1,200)	(1,200)	600	1,897	2,000
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		30,188	–	–	–	–	–	(650)	(650)	29,538	27,828	29,332
Renewal and upgrading of Existing Assets as % of total PPE		0.0%	0.0%							0.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of depreciation		0.0%	0.0%							0.0%	0.0%	0.0%
R&M as a % of PPE		7.9%	0.0%							1.3%	1.4%	1.4%
Renewal and upgrading and R&M as a % of PPE		7.9%	0.0%							1.3%	1.4%	1.4%

2.3 Adjustment to expenditure on allocation and grant programmes

The municipality have received the following conditional grants transfers from National Treasury and Provincial Departments and the performance of these transfers is as follows:

Financial Management Grant expenditure is 77%, this grant is used for the payment of Finance Interns salaries, providing minimum competency training and appointment of consultant to assist the municipality in doing conditional assessment of infrastructure assets and compiling GRAP compliant Fixed Asset Register.

Expanded Public Works Programme expenditure is 87% it is only for the payment of salaries and stipends for general workers in the town cleaning programme under EPWP programme.

Provincialisation Libraries Grant expenditure is 83.%, it is for the Library Staff salaries and library operating expenses.

Community Library Services grant expenditure is 19%, it is for the payment of salary of Cyber Cadet staff for Manguzi Library.

Municipal Infrastructure Grant expenditure is 29%. Low expenditure for this grant is because of reprioritization of infrastructure projects after putting on hold Manguzi Multi Purpose Center and they had to wait for the registration of these re-prioritised projects from KZN Cogta.

Integrated National Electrification Programme grant expenditure is 93%. There are two projects being implemented with this grant which are Jikijela to Mlamula Electrification Project and Manguzi Electrification project.

Massification grant which is funded by Provincial Cogta is to implement 1 project called Kwashodi Electrification. The municipality has only spent 28% on this grant but it will be finished before 30 June 2020.

Choose name from list - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		190,440	-	-	(19,454)	(434)	(19,889)	170,551	181,015	195,559
Local Government Equitable Share		166,017					-	166,017	179,115	193,659
Finance Management		1,900				(434)	(434)	1,466	1,900	1,900
EPWP Incentive		3,523			(454)	-	(454)	3,069	-	-
Integrated National Electrification Programme		19,000			(19,000)		(19,000)	-	-	-
							-	-		
							-	-		
Other transfers and grants [insert description]							-	-		
Provincial Government:		3,055	-	-	(364)	-	(364)	2,691	2,711	2,874
Provincialisation of Libraries		2,249			(379)		(379)	1,870	1,848	1,950
Community Library Services Grant		806			(651)		(651)	155	863	924
Town Planning Grant					406		406	406		
Tourism Grant					260		260	260		
Other transfers and grants [insert description]							-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Total operating expenditure of Transfers and Grants:		193,495	-	-	(19,818)	(434)	(20,253)	173,242	183,726	198,433
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		34,918	-	-	(7,200)	-	(7,200)	27,718	57,708	56,724
Municipal Infrastructure Grant (MIG)		34,918			(24,936)		(24,936)	9,982	36,419	36,724
Integrated National Electrification Programme					17,736		17,736	17,736	21,289	20,000
							-	-		
							-	-		
Other capital transfers [insert description]							-	-		
Provincial Government:		5,000	-	-	(3,208)	-	(3,208)	1,792	-	-
Massification Grant		5,000			(3,690)		(3,690)	1,310		
Small Town Rehabilitation Grant					481		481	481		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Total capital expenditure of Transfers and Grants		39,918	-	-	(10,409)	-	(10,409)	29,509	57,708	56,724
Total capital expenditure of Transfers and Grants		233,413	-	-	(30,227)	(434)	(30,661)	202,752	241,434	255,157

2.4 Adjustment to allocations and grants made by the municipality

- The municipality has donations made to households as part of social relief programmes in assisting in burial services to households that can't afford to bury their family members, as well as to organised groups like small businesses by buying and donating to them start up business equipment, and sports gear for youth in ward level.

Choose name from list - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2019/20									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	6	7	8	9	10	11	12	13		
		A	A1	B	C	D	E	F	G	H		
Non-cash transfers to other Organisations												
[insert description]	4	1,700						(1,700)	(1,700)	–	1,433	1,511
Bursaries								360	360	360		
Social Relief								1,398	1,398	1,398		
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		1,700	–	–	–	–	–	58	58	1,758	1,433	1,511
TOTAL NON-CASH TRANSFERS	5	–	–	–	–	–	–	58	58	1,758	1,433	1,511
TOTAL TRANSFERS		–	–	–	–	–	–	58	58	1,758	1,433	1,511

2.5 Adjustments to councillors allowances and employee benefits

- Remuneration of Councillors budget was not adjusted because we assume that there are no adjustments made by MEC for KZN Cogta
- Employee benefits has decrease by R8,2 million because SALGA has not approved the grading of the municipality which then will automatically increase employee salary scales should it be implemented now.

Choose name from list - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2019/20									% 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	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		8,893							-	8,893	0.0%
Pension and UIF Contributions									-	-	
Medical Aid Contributions									-	-	
Motor Vehicle Allowance									-	-	
Cellphone Allowance		1,598							-	1,598	
Housing Allowances									-	-	
Other benefits and allowances		2,964							-	2,964	
Sub Total - Councillors		13,456	-			-		-	-	13,456	0.0%
% increase			(0)							-	
Senior Managers of the Municipality											
Basic Salaries and Wages		5,377						458	458	5,836	8.5%
Pension and UIF Contributions		133						(61)	(61)	72	-45.7%
Medical Aid Contributions		39						3	3	42	7.5%
Overtime		-						-	-	-	
Performance Bonus		-						452	452	452	
Motor Vehicle Allowance		828						-	-	828	0.0%
Cellphone Allowance		143						-	-	143	0.0%
Housing Allowances		538						(16)	(16)	522	
Other benefits and allowances		722						(261)	(261)	462	
Payments in lieu of leave		994						(55)	(55)	939	
Long service awards		-						-	-	-	
Post-retirement benefit obligations	5	-						-	-	-	
Sub Total - Senior Managers of Municipality		8,773	-	-		-		521	521	9,294	5.9%
% increase			(0)							0	
Other Municipal Staff											
Basic Salaries and Wages		51,446						(5,169)	(5,169)	46,278	-10.0%
Pension and UIF Contributions		5,626						274	274	5,900	4.9%
Medical Aid Contributions		2,187						217	217	2,404	9.9%
Overtime		4,332						(2,774)	(2,774)	1,557	-64.0%
Performance Bonus		-						-	-	-	
Motor Vehicle Allowance		2,384						537	537	2,921	22.5%
Cellphone Allowance		662						161	161	824	24.3%
Housing Allowances		134						-	-	134	
Other benefits and allowances		5,934						(771)	(771)	5,163	
Payments in lieu of leave		7,069						(552)	(552)	6,516	-7.8%
Long service awards		768						(683)	(683)	85	-89.0%
Post-retirement benefit obligations	5	-						-	-	-	
Sub Total - Other Municipal Staff		80,542	-	-	-	-	-	(8,761)	(8,761)	71,781	-10.9%
% increase											
Total Parent Municipality		102,770	-	-	-	-	-	(8,240)	(8,240)	94,530	-8.0%

2.6 Adjustment to service delivery and budget implementation plan

After the Mid Year Budget Assessment the municipality has prepared an adjustment budget and the municipal SDBIP has been adjusted.

KZN271 Umhlabuyalingana - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 28/02/2019

Description	Unit of measurement	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - vote name												
Vote 1 - Executive and Council												
Function 1 - Council & Management												
Disability Reports	Number of disability	4.0%							-	0	0	0
woman awareness campaigns and forum	Number of awareness	4.0%										
Sub-function 2 - Internal Audit and Risk												
MPAC meetings	Number of MPAC reports	2.0%							-	0	0	0
Audit Committee meetings	Number of audit	4.0%										
Sub-function 3 - IDP and Performance												
IDP Forums	Number of IDP Forums	4.0%										
Annual Reports	Number of Annual	1.0%							-	0	0	0
Function 2 Budget and Treasury												
Sub-function 1 - Revenue and												
Debtors reconciliations	Number of reconciliations	12.0%										
Revenue collection plan	Number of reports on	1.0%							-	0	0	0
Sub-function 2 - SCM and Assets												
SCM Reports	Number of SCM reports	12.0%							-	0	0	0
FAR update	Number of FAR update	4.0%										
Sub-function 3 - Budget and Reporting												
S71 reports	Number of S71 reports	12.0%							-	-	-	-
Calculation of ratios	Number of Ratios	4.0%							-	0	0	0
Vote 2 - Infrastructure Planning												
Function 1 - Technical												
Sub-function 1 - Technical												
Manaba Electrification Phase 2	Number of households	100.0%							-	0	0	0
Construction of Ekuthukuzeni Masondo	Number of KM	100.0%										
Sub-function 2 -												
Insert measure/s description												
Sub-function 3 - LED												
Community Works Programme	CWP Meetings and	2.0%							-	0	0	0
LED Strategy	Adopted LED Strategy	1.0%										
Function 2 - Corporate Services												
Sub-function 1 - Human Resources												
WSP and skills audit	number of WSP	1.0%							-	-	-	-
Training and Capacity	Number of reports on	1.0%							-	0	0	0
Sub-function 2 - Information												
ICT Governance Framework	Council approved ICT	1.0%							-	0	0	0
Website management and reporting	% of compliance on S75	100.0%										
Sub-function 3 - Records Management												
File Plan	number of reports on	1.0%										
Records Management Policy	Adoption of the Records	1.0%							-	0	0	0
Vote 3 - Community												
Function 1 - Technical												
Sub-function 1 - Other Community												
maintanance of municipal facilities	number of reports on	4.0%							-	-	-	-
Sub-function 2 - Waste												
Waste Management Policy and Reports	Number of waste	12.0%							-	0	0	0
Sub-function 3 - Library												
Audio visuals	Number of audio v visuals	100.0%										
Circulation of books	number of books	100.0%										
Function 2 - Protection Services												
Sub-function 1 - Traffic Police												
Learner driver license	Numbe of Learner Driver	100.0%							-	0	0	0
Driving licenses	Numbe of Applicants	100.0%										
Sub-function 2 - Disaster Management												
Disaster Advisory forum	Number of disaster	4.0%										
Fire Drills	Fire Drills conducted	4.0%							-	0	0	0
Sub-function 3 - (name)												
Insert measure/s description												
And so on for the rest of the Votes												

2.7 Adjustment to capital expenditure

- Overall capital expenditure has decreased by R22.8 million where by electrification projects should not be recognised because of the Agent relationship we have with the Funder.
- Sports Grounds projects budget has been increased by R53 843.
- Other Assets budget has been decreased by R320 000

Choose name from list - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	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		A	A1	B	C	D	E	F	G	H		
Single-year expenditure to be adjusted	2											
Vote 1 - Finance & Admin		1,360	-	-	-	-	-	550	550	1,910	-	-
Vote 2 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		12,000	-	-	-	-	-	(10,731)	(10,731)	1,269	8,000	5,000
Vote 4 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Waste Management		600	-	-	-	-	-	(400)	(400)	200	-	-
Vote 8 - Energy Sources		24,000	-	-	-	-	-	(24,000)	(24,000)	-	-	-
Vote 9 - Planning and Development		7,500	-	-	-	-	-	(300)	(300)	7,200	-	-
Vote 10 - Sports and Recreation		-	-	-	-	-	-	54	54	54	-	16,500
Vote 11 - Road Transport		21,918	-	-	-	-	-	11,922	11,922	33,840	28,000	16,500
Vote 12 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin 2		-	-	-	-	-	-	70	70	70	-	-
Capital single-year expenditure sub-total		67,378	-	-	-	-	-	(22,835)	(22,835)	44,543	36,000	38,000
Total Capital Expenditure - Vote		67,378	-	-	-	-	-	(22,835)	(22,835)	44,543	36,000	38,000
Capital Expenditure - Functional												
Governance and administration		8,860	-	-	-	-	-	320	320	9,180	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		8,860	-	-	-	-	-	320	320	9,180	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		12,400	-	-	-	-	-	(11,077)	(11,077)	1,323	8,000	11,000
Community and social services		12,400	-	-	-	-	-	(11,131)	(11,131)	1,269	8,000	-
Sport and recreation		-	-	-	-	-	-	54	54	54	-	11,000
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		21,918	-	-	-	-	-	11,922	11,922	33,840	28,000	27,000
Planning and development		-	-	-	-	-	-	-	-	-	-	10,500
Road transport		21,918	-	-	-	-	-	11,922	11,922	33,840	28,000	16,500
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		24,200	-	-	-	-	-	(24,000)	(24,000)	200	-	-
Energy sources		24,000	-	-	-	-	-	(24,000)	(24,000)	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		200	-	-	-	-	-	-	-	200	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	67,378	-	-	-	-	-	(22,835)	(22,835)	44,543	36,000	38,000
Funded by:												
National Government		52,918	-	-	-	-	-	(18,801)	(18,801)	34,117	36,000	38,000
Provincial Government		5,000	-	-	-	-	-	(4,408)	(4,408)	592	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	57,918	-	-	-	-	-	(23,209)	(23,209)	34,709	36,000	38,000
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		9,460	-	-	-	-	-	374	374	9,834	-	-
Total Capital Funding		67,378	-	-	-	-	-	(22,835)	(22,835)	44,543	36,000	38,000

2.8 Other supporting documents

Below are the supporting adjustment budget tables from SB1 to SB20

Choose name from list - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description		Ref	Budget Year 2019/20								Budget Year +1 2020/21	Budget Year +2 2021/22		
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
			6	7	8	9	10	11	12	13				
R thousands			A	A1	B	C	D	E	F	G	H			
REVENUE ITEMS														
Property rates														
Total Property Rates			26,978	–	–	–	–	–	(504)	(504)	26,474	34,548	36,414	
less Revenue Foregone (exempted, reductions and rebates and impermissible values in excess of section 17 of MPRA)			–						1,000	1,000	1,000	6,113	6,443	
Net Property Rates			26,978	–	–	–	–	–	(1,504)	(1,504)	25,474	28,435	29,970	
Service charges - refuse revenue														
Total refuse removal revenue			655	–	–	–	–	–	(31)	(31)	624	690	728	
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			655	–	–	–	–	–	(31)	(31)	624	690	728	
Other Revenue By Source														
Business Licensing			10000	0	0	0	0	0	-10000	(10)	–	10540	11109.16	
Insurance refund			0	0	0	0	0	0	0	–	–	–	–	
Library Income			10000	0	0	0	0	0	10000	10	20	10540	11109.16	
Tender Documents Income			50000	0	0	0	0	0	240542.48	241	291	52700	55545.8	
Reserves (Investments)			0	0	0	0	0	0	0	–	–	–	–	
Fire services			3110	0	0	0	0	0	26890	27	30	21148.78	22231.91	
Rates clearance certificates			1031	0	0	0	0	0	3000	3	4	1086.674	1145.354396	
LGSETA Refunds			0	0	0	0	0	0	71000	71	71	0	0	
Interest on current accounts			2745325	0	0	0	0	0	-2745325	(2,745)	–	2893572.55	3049825.468	
Building Plans			15000	0	0	0	0	0	0	–	15	15810	16663.74	
Library Fines			2000	0	0	0	0	0	-2000	(2)	–	2108	2221.832	
Pound Fees			17000	0	0	0	0	0	-17000	(17)	–	17918	18885.572	
Library Refunds			0	0	0	0	0	0	595000	595	595	–	–	
Public contributions and donations			0	0	0	0	0	0	0	–	–	–	–	
Actuarial gains			0	0	0	0	0	0	0	–	–	–	–	
Transaction handling fees			0	0	0	0	0	0	29856.52	30	30	–	–	
Skills Development Levy Refund			0	0	0	0	0	0	0	–	–	0	0	
Arbor City award competition			0	0	0	0	0	0	0	–	–	0	0	
Other revenue			0	0	0	0	0	0	0	–	–	0	0	
Total 'Other' Revenue			1	2,853	–	–	–	–	–	(1,798)	(1,798)	1,055	3,025	3,189
EXPENDITURE ITEMS														
Employee related costs														
Basic Salaries and Wages			56,824	–	–	–	–	–	(4,710)	(4,710)	52,113	59,892	63,126	
Pension and UIF Contributions			5,115	–	–	–	–	–	283	283	5,399	5,391	5,683	
Medical Aid Contributions			2,225	–	–	–	–	–	220	220	2,445	2,346	2,472	
Overtime			4,955	–	–	–	–	–	(3,010)	(3,010)	1,945	5,223	5,505	
Performance Bonus			–	–	–	–	–	–	–	–	–	–	–	
Motor Vehicle Allowance			3,212	–	–	–	–	–	537	537	3,749	3,385	3,568	
Cellphone Allowance			805	–	–	–	–	–	161	161	966	849	895	
Housing Allowances			556	–	–	–	–	–	(34)	(34)	522	586	617	
Other benefits and allowances			6,792	–	–	–	–	–	(396)	(396)	6,396	7,159	7,546	
Payments in lieu of leave			8,062	–	–	–	–	–	(607)	(607)	7,455	8,497	8,956	
Long service awards			768	–	–	–	–	–	(683)	(683)	85	809	853	
Post-retirement benefit obligations			–	–	–	–	–	–	–	–	–	–	–	
sub-total			4	89,314	–	–	–	–	–	(8,240)	(8,240)	81,075	94,137	99,221
Less: Employees costs capitalised to PPE										–	–			
Total Employee related costs			1	89,314	–	–	–	–	–	(8,240)	(8,240)	81,075	94,137	99,221

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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		
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		25,627	-	-	-	-	-	-	-	25,627	23,021	24,264
Lease amortisation		-	-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	25,627	-	-	-	-	-	-	-	25,627	23,021	24,264
25,627		-	-	-	-	-	-	-	25,627	23,021	24,264	
-		-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-
25,627		-	-	-	-	-	-	-	25,627	23,021	24,264	
Contracted services												
List services provided by contract		26,183	-	-	-	-	-	(26,183)	(26,183)	-	37,222	41,301
Admin and Support Staff								3,200	3,200	3,200		
Artists and Performers								400	400	400		
Maintenance of buildings								200	200	200		
Burial Services								360	360	360		
Business and Financial Management								1,764	1,764	1,764		
Catering Services								5,959	5,959	5,959		
Clearing and Grass cutting services								200	200	200		
Commissions and committees								80	80	80		
Communications								300	300	300		
Drivers Licences and Permits								160	160	160		
Fire protection								10	10	10		
Fire Services								221	221	221		
First Aid								50	50	50		
Internal Auditors								2,000	2,000	2,000		
Issue of summons								200	200	200		
Legal advice and litigations								700	700	700		
Maintenance of buildings and facilities								480	480	480		
Maintenance of equipment								881	881	881		
Maintenance of unspecified assets								2,350	2,350	2,350		
Medical services								10	10	10		
Organisational								340	340	340		
Pest control and fumigation								200	200	200		
Photographer								484	484	484		
Professional staff								37	37	37		
Research and advisory								400	400	400		
Security services								7,464	7,464	7,464		
Sports and recreation								540	540	540		
Stage and sound crew								430	430	430		
Town Planner								2,542	2,542	2,542		
Tracing Agents and Debt Collectors								200	200	200		
Transport Services								216	216	216		
Transportation								690	690	690		
Valuer and Assessor								200	200	200		
sub-total	1	26,183	-	-	-	-	-	7,085	7,085	33,268	37,222	41,301
Allocations to organs of state:												
Electricity									-	-		
Water									-	-		
Sanitation									-	-		
Other									-	-		
Total contracted services??		26,183	-	-	-	-	-	7,085	7,085	33,268	37,222	41,301

Choose name from list - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		6	7	8	9	10	11	12	13			
R thousands		A	A1	B	C	D	E	F	G	H		
Other Expenditure By Type												
Collection costs									-	-		
Contributions to 'other' provisions									-	-		
Consultant fees									-	-		
Audit fees									-	-		
General expenses	3,5	34,153	-	-	-	-	-	(34,153)	(34,153)	-	36,432	38,410
Accommodation								4,614	4,614	4,614		
Archivements and Awards								140	140	140		
Air Transport								138	138	138		
Bank Accounts								200	200	200		
Car Rental								315	315	315		
Cellular Contracts (Subscriptions)								95	95	95		
Computer Equipment								16	16	16		
Corporate and Municipal Activities								330	330	330		
Courier and Delivery Services								6	6	6		
Events								1,585	1,585	1,585		
External Audit Fees								1,403	1,403	1,403		
Gifts and Promotional Items								3,621	3,621	3,621		
Hire Charges								12,094	12,094	12,094		
Indigent Relief								547	547	547		
Landfill Sites								5,529	5,529	5,529		
Licence Agency Fees								290	290	290		
Machinery and Equipment								590	590	590		
Motor Vehicle Licence and Registration								50	50	50		
Municipal Newsletter								200	200	200		
Municipal Services								695	695	695		
National								1,492	1,492	1,492		
Network Extention								364	364	364		
Other Transport Provider								120	120	120		
Own Transport								2,678	2,678	2,678		
Premiums								650	650	650		
Printing, Publications and Books								298	298	298		
Professional Bodies and Memberships								100	100	100		
Radio and TV Transmission								100	100	100		
Remuneration of Ward Committees								2,727	2,727	2,727		
Seating Allowance of Tradional Leaders								100	100	100		
Signs								90	90	90		
Skills Development Fund Levy								852	852	852		
Software Licences								570	570	570		
Staff Recruitment								10	10	10		
System Development								100	100	100		
Telephone, Fax, Telegraph and Telex								480	480	480		
Tenders								20	20	20		
Toll Gate Fees								17	17	17		
Uniform and Protective Clothing								710	710	710		
Vehicle Tracking								50	50	50		
Wet Fuel								3,000	3,000	3,000		
								-	-	-		
								-	-	-		
Total Other Expenditure	1	34,153	-	-	-	-	-	12,834	12,834	46,987	36,432	38,410
Repairs and Maintenance												
Employee related costs	14	292							-	292	309	328
Other materials		912							-	912	962	1,013
Contracted Services		3,357	-	-	-	-	-	(358)	(358)	2,999	3,537	3,726
Other Expenditure									-	-		
Total Repairs and Maintenance Expenditure	15	4,561	-	-	-	-	-	(358)	(358)	4,203	4,808	5,067

Choose name from list - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 4	Accum. Funds 5	Multi-year capital 6	Unfore. Unavoid. 7	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Call investment deposits												
Call deposits		12,982	-	-	-	-	-	989	989	13,970	13,685	14,388
Other current investments									-	-		
Total Call investment deposits	1	12,982	-	-	-	-	-	989	989	13,970	13,685	14,388
Consumer debtors												
Consumer debtors		33,005	-	-	-	-	-	34,092	34,092	67,097	34,787	36,666
Less: provision for debt impairment		-	-	-	-	-	-	48,416	48,416	48,416	48,900	49,411
Total Consumer debtors	1	33,005	-	-	-	-	-	(14,324)	(14,324)	18,681	(14,113)	(12,745)
Debt impairment provision												
Balance at the beginning of the year		-	-	-	-	-	-	42,954	42,954	42,954	48,416	48,900
Contributions to the provision		-	-	-	-	-	-	5,462	5,462	5,462	484	511
Bad debts written off		-	-	-	-	-	-	-	-	-		
Balance at end of year		-	-	-	-	-	-	48,416	48,416	48,416	48,900	49,411
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		269,705	-	-	-	-	-	51,127	51,127	320,832	297,623	328,623
Leases recognised as PPE	2	57,918	-	-	-	-	-	(57,918)	(57,918)	-	45,800	26,500
Less: Accumulated depreciation		-	-	-	-	-	-	-	-	-	-	-
Total Property, plant & equipment	1	327,623	-	-	-	-	-	(6,791)	(6,791)	320,832	343,423	355,123
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	12	-	-	-	-	-	-	1,792	1,792	1,792	1,800	1,900
Other creditors		1,696	-	-	-	-	-	1,284	1,284	2,980	64,700	66,171
Unspent conditional grants and receipts		69,472	-	-	-	-	-	(67,596)	(67,596)	1,876		
VAT		-	-	-	-	-	-	-	-	-		
Total Trade and other payables	1	71,168	-	-	-	-	-	(64,521)	(64,521)	6,647	66,500	68,071
Non current liabilities - Borrowing												
Borrowing	3								-	-		
Finance leases (including PPP asset element)									-	-		
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Provisions - non current												
Retirement benefits		-	-	-	-	-	-	-	-	-		
List other major items		-	-	-	-	-	-	-	-	-		
Refuse landfill site rehabilitation		-	-	-	-	-	-	25,168	25,168	25,168	5,724	6,033
Other		5,040	-	-	-	-	-	(5,040)	(5,040)	-		
Total Provisions - non current		5,040	-	-	-	-	-	20,128	20,128	25,168	5,724	6,033
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		354,652	-	-	-	-	-	4,474	4,474	359,126	340,708	383,641
Appropriations to Reserves			-	-	-	-	-		-	-		
Transfers from Reserves									-	-		
Depreciation offsets									-	-		
Other adjustments									-	-		
Accumulated Surplus/(Deficit)	1	354,652	-	-	-	-	-	4,474	4,474	359,126	340,708	383,641

KZN271 Umhlabuyalingana - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 28/02/2019

Description	Unit of measurement	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - vote name												
Vote 1 - Executive and Council												
Function 1 - Council & Management												
Disability Reports	Number of disability	4.0%							-	0	0	0
woman awareness campaigns and forum	Number of awareness	4.0%										
Sub-function 2 - Internal Audit and Risk												
MPAC meetings	Number of MPAC reports	2.0%							-	0	0	0
Audit Committee meetings	Number of audit	4.0%										
Sub-function 3 - IDP and Performance												
IDP Forums	Number of IDP Forums	4.0%										
Annual Reports	Number of Annual	1.0%							-	0	0	0
Function 2 Budget and Treasury												
Sub-function 1 - Revenue and												
Debtors reconciliations	Number of reconciliations	12.0%										
Revenue collection plan	Number of reports on	1.0%							-	0	0	0
Sub-function 2 - SCM and Assets												
SCM Reports	Number of SCM reports	12.0%							-	0	0	0
FAR update	Number of FAR update	4.0%										
Sub-function 3 - Budget and Reporting												
S71 reports	Number of S71 reports	12.0%							-	-	-	-
Calculation of ratios	Number of Ratios	4.0%							-	0	0	0
Vote 2 - Infrastructure Planning												
Function 1 - Technical												
Sub-function 1 - Technical												
Manaba Electrification Phase 2	Number of households	100.0%							-	0	0	0
Construction of Ekuthukuzeni Masondo	Number of KM	100.0%										
Sub-function 2 -												
Insert measure/s description												
Sub-function 3 - LED												
Community Works Programme	CWP Meetings and	2.0%							-	0	0	0
LED Strategy	Adopted LED Strategy	1.0%										
Function 2 - Corporate Services												
Sub-function 1 - Human Resources												
WSP and skills audit	number of WSP	1.0%							-	-	-	-
Training and Capacity	Number of reports on	1.0%							-	0	0	0
Sub-function 2 - Information												
ICT Governance Framework	Council approved ICT	1.0%							-	0	0	0
Website management and reporting	% of compliance on S75	100.0%										
Sub-function 3 - Records Management												
File Plan	number of reports on	1.0%										
Records Management Policy	Adoption of the Records	1.0%							-	0	0	0
Vote 3 - Community												
Function 1 - Technical												
Sub-function 1 - Other Community												
maintanance of municipal facilities	number of reports on	4.0%							-	-	-	-
Sub-function 2 - Waste												
Waste Management Policy and Reports	Number of waste	12.0%							-	0	0	0
Sub-function 3 - Library												
Audio visuals	Number of audio v visuals	100.0%										
Circulation of books	number of books	100.0%										
Function 2 - Protection Services												
Sub-function 1 - Traffic Police												
Learner driver license	Numbe of Learner Driver	100.0%							-	0	0	0
Driving licenses	Numbe of Applicants	100.0%										
Sub-function 2 - Disaster Management												
Disaster Advisory forum	Number of disaster	4.0%										
Fire Drills	Fire Drills conducted	4.0%							-	0	0	0
Sub-function 3 - (name)												
Insert measure/s description												
And so on for the rest of the Votes												

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Budget Year 2019/20			Budget Year +1 2020/21	Budget Year +2 2021/22
		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				0.1%	0.0%	0.1%	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				145.1%	0.0%	614.3%	104.5%	150.8%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				145.1%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1.0	0.0	4.6	1.2	1.7
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing				73.5%	-2.5%	71.0%	65.4%	62.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				15.8%	0.0%	8.5%	-6.1%	-5.1%
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))				1.0%	0.0%	1.0%	1.0%	1.0%
Creditors to Cash and Investments					0.0%	0.0%	3.1%	0.4%	0.4%
<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 (kt)								
	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)				42.1%	0.0%	36.8%	42.1%	41.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				2.1%	0.0%	1.8%	2.2%	2.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				12.1%	0.0%	11.7%	10.4%	10.1%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year				33954.7%	0.0%	39390.0%	33954.7%	35788.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				15.6%	0.0%	8.5%	-6.3%	-5.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

justments Budget - social, economic and demographic statistics and assumptions -

Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2016/17	2017/18	2018/19	Budget Year 2019/20	2019/20 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
	Draft 2019/020 IDP of Umhlabuyalingana Municipality					172,077	172,077	172,077	172,077	172,077	172,077
	Draft 2019/020 IDP of Umhlabuyalingana Municipality					34,312	34,312	34,312	34,312	34,312	34,312
	Draft 2019/020 IDP of Umhlabuyalingana Municipality					35,737	35,737	35,737	35,737	35,737	35,737
	Draft 2019/020 IDP of Umhlabuyalingana Municipality					32,365	32,365	32,365	32,365	32,365	32,365
	Draft 2019/020 IDP of Umhlabuyalingana Municipality					30,233	30,233	30,233	30,233	30,233	30,233
1, 12	Statistics South Africa					35,757	35,757	35,757	35,757	35,757	35,757
	Statistics South Africa					2,659	2,659	2,659	2,659	2,659	2,659
	Statistics South Africa					2,659	2,659	2,659	2,659	2,659	2,659
	Statistics South Africa					5,865	5,865	5,865	5,865	5,865	5,865
	Statistics South Africa					5,865	5,865	5,865	5,865	5,865	5,865
	Statistics South Africa					8,560	8,560	8,560	8,560	8,560	8,560
	Statistics South Africa					6,397	6,397	6,397	6,397	6,397	6,397
	Statistics South Africa					2,630	2,630	2,630	2,630	2,630	2,630
	Statistics South Africa					1,726	1,726	1,726	1,726	1,726	1,726
	Statistics South Africa					917	917	917	917	917	917
	Statistics South Africa					295	295	295	295	295	295
	Statistics South Africa					59	59	59	59	59	59
13 2	Statistics South Africa					5,318	5,318	5,318	5,318	5,318	5,318
	Statistics South Africa					172	172	172	172	172	172
	Statistics South Africa					138	138	138	138	138	138
	Statistics South Africa					34	34	34	34	34	34
	Statistics South Africa					28	28	28	28	28	28
	Statistics South Africa					3,350	3,350	3,350	3,350	3,350	3,350
3	Statistics South Africa					34,415	34,415	34,415	34,415	34,415	34,415
	Statistics South Africa					27,532	27,532	27,532	27,532	27,532	27,532
4	-	-	-	-	-	61,947	61,947	61,947	61,947	61,947	61,947
5											
	-	-	-	-	-	-	-	-	-	-	-
6						6.4%	6.1%	4.7%	5.2%	5.2%	
						4.0%	4.0%	4.0%	4.3%	4.3%	
						7.0%	7.4%	7.4%	6.5%	6.5%	
7											
						%	63.0%	69.0%	67.0%	73.0%	73.0%
						%	30.0%	100.0%	90.0%	48.0%	48.0%
						%	7.0%	7.0%	7.0%	7.0%	7.0%
						%	10.0%	10.0%	101.0%	10.0%	9.8%
						%	%	%	%	%	%

Refuse:									
Removed at least once a week	376	376	376	376	376	376	376	376	376
Minimum Service Level and Above sub-total	376	376	376	376	376	376	376	376	376
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	376	376	376	376	376	376	376	376	376
	2016/17	2017/18	2018/19	Budget Year 2019/20			2019/20 Medium Term Revenue & Expenditure Framework		

Refuse:									
Removed at least once a week	376	376	376	376	376	376	376	376	376
Minimum Service Level and Above sub-total	376	376	376	376	376	376	376	376	376
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	376	376	376	376	376	376	376	376	376

Refuse:									
Removed at least once a week									
Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week	376	376	376	376	376	376	376	376	376
Using communal refuse dump									
Using own refuse dump									
Other rubbish disposal									
No rubbish disposal									
Below Minimum Service Level sub-total	376	376	376	376	376	376	376	376	376
Total number of households	376	376	376	376	376	376	376	376	376

Refuse:									
Removed at least once a week	376	376	376	376	376	376	376	376	376
Minimum Service Level and Above sub-total	376	376	376	376	376	376	376	376	376
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	376	376	376	376	376	376	376	376	376

Choose name from list - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2016/17	2017/18	2018/19	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				78,323	–	58,092	500,228	542,337
Cash + investments at the yr end less applications - R'000	2	18(1)b				20,979	–	62,398	8,354	37,660
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				48,378	–	45,373	36,000	38,000
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	5.6%	-0.6%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	70.0%	0.0%	70.6%	52.5%	64.9%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				40.6%	0.0%	22.1%	53.3%	63.8%
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							-173.0%	-10.2%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				7.9%	0.0%	1.3%	1.4%	1.4%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%

Choose name from list - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 7	Multi-year capital 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		190,440	-	-	(19,000)	-	(19,000)	171,440	181,015	195,559
Local Government Equitable Share		166,017					-	166,017	179,115	193,659
Finance Management	3	1,900					-	1,900	1,900	1,900
EPWP Incentive		3,523					-	3,523	-	-
Integrated National Electrification Programme		19,000			(19,000)		(19,000)	-	-	-
Other transfers and grants [insert description]							-	-		
Provincial Government:		3,055	-	-	1,892	-	1,892	4,947	2,711	2,874
Provincialisation of Libraries		2,249					-	2,249	1,848	1,950
Community Library Services Grant		806					-	806	863	924
Town Planning Grant	4				503		503	503		
Tourism Grant					1,389		1,389	1,389		
Other transfers and grants [insert description]	5						-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Total Operating Transfers and Grants	6	193,495	-	-	(17,108)	-	(17,108)	176,387	183,726	198,433
Capital Transfers and Grants										
National Government:		34,918	-	-	19,029	-	19,029	53,947	57,708	56,724
Municipal Infrastructure Grant (MIG)		34,918			29		29	34,947	36,419	36,724
Integrated National Electrification Programme					19,000		19,000	19,000	21,289	20,000
Other capital transfers [insert description]							-	-		
Provincial Government:		5,000	-	-	592	-	592	5,592	-	-
Massification Grant		5,000					-	5,000		
Small Town Rehabilitation Grant					592		592	592		
Small Town Rehabilitation Grant							-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Total Capital Transfers and Grants	6	39,918	-	-	19,621	-	19,621	59,539	57,708	56,724
TOTAL RECEIPTS OF TRANSFERS & GRANTS		233,413	-	-	2,513	-	2,513	235,926	241,434	255,157

Choose name from list - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		190,440	-	-	(19,454)	(434)	(19,889)	170,551	181,015	195,559
Local Government Equitable Share		166,017					-	166,017	179,115	193,659
Finance Management		1,900				(434)	(434)	1,466	1,900	1,900
EPWP Incentive		3,523			(454)	-	(454)	3,069	-	-
Integrated National Electrification Programme		19,000			(19,000)		(19,000)	-	-	-
							-	-		
							-	-		
Other transfers and grants [insert description]							-	-		
Provincial Government:		3,055	-	-	(364)	-	(364)	2,691	2,711	2,874
Provincialisation of Libraries		2,249			(379)		(379)	1,870	1,848	1,950
Community Library Services Grant		806			(651)		(651)	155	863	924
Town Planning Grant					406		406	406		
Tourism Grant					260		260	260		
Other transfers and grants [insert description]							-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Total operating expenditure of Transfers and Grants:		193,495	-	-	(19,818)	(434)	(20,253)	173,242	183,726	198,433
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		34,918	-	-	(7,200)	-	(7,200)	27,718	57,708	56,724
Municipal Infrastructure Grant (MIG)		34,918			(24,936)		(24,936)	9,982	36,419	36,724
Integrated National Electrification Programme					17,736		17,736	17,736	21,289	20,000
							-	-		
							-	-		
Other capital transfers [insert description]							-	-		
Provincial Government:		5,000	-	-	(3,208)	-	(3,208)	1,792	-	-
Massification Grant		5,000			(3,690)		(3,690)	1,310		
Small Town Rehabilitation Grant					481		481	481		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Total capital expenditure of Transfers and Grants		39,918	-	-	(10,409)	-	(10,409)	29,509	57,708	56,724
Total capital expenditure of Transfers and Grants		233,413	-	-	(30,227)	(434)	(30,661)	202,752	241,434	255,157

Choose name from list - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Choose name from list - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -										
Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year						-	-			
Current year receipts		24,423			(19,000)	(19,000)	5,423	1,900	1,900	
Conditions met - transferred to revenue		-	-	-	4,534	-	4,534	4,534	1,900	1,900
Conditions still to be met - transferred to liabilities		24,423			(23,534)	(23,534)	889			
Provincial Government:										
Balance unspent at beginning of the year		2,076			(184)	(184)	1,892	-	-	
Current year receipts		3,055				-	3,055	2,711	2,874	
Conditions met - transferred to revenue		-	-	-	2,507	-	2,507	2,507	2,711	2,874
Conditions still to be met - transferred to liabilities		5,131			(2,691)	(2,691)	2,440			
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		-	-	-	7,042	-	7,042	7,042	4,611	4,774
Total operating transfers and grants - CTBM	2	29,554	-	-	(26,225)	-	(26,225)	3,328	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year					29	29	29	-	-	
Current year receipts		34,918			19,000	19,000	53,918	58,013	59,321	
Conditions met - transferred to revenue		-	-	-	46,776	-	46,776	46,776	58,013	59,321
Conditions still to be met - transferred to liabilities		34,918			(27,747)	(27,747)	7,171			
Provincial Government:										
Balance unspent at beginning of the year					592	592	592			
Current year receipts		5,000				-	5,000			
Conditions met - transferred to revenue		-	-	-	2,484	-	2,484	2,484	-	-
Conditions still to be met - transferred to liabilities		5,000			(1,892)	(1,892)	3,108			
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		-	-	-	49,260	-	49,260	49,260	58,013	59,321
Total capital transfers and grants - CTBM		39,918	-	-	(29,639)	-	(29,639)	10,279	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	56,302	-	56,302	56,302	62,624	64,095
TOTAL TRANSFERS AND GRANTS - CTBM		69,472	-	-	(55,864)	-	(55,864)	13,608	-	-

Choose name from list - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2019/20						
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.
		6	7	8	9	10	11	
R thousands		A	A1	B	C	D	E	F
Cash transfers to other municipalities								
[insert description]	1							
[insert description]								
[insert description]								
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms								
[insert description]	2							
[insert description]								
[insert description]								
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-
Cash transfers to other Organs of State								
[insert description]	3							
[insert description]								
[insert description]								
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-
Cash transfers to other Organisations								
[insert description]	4							
[insert description]								
[insert description]								
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	5	-	-	-	-	-	-	-

Non-cash transfers to other municipalities								
[insert description]	1							
[insert description]								
[insert description]								
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms								
[insert description]	2							
[insert description]								
[insert description]								
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-
Non-cash transfers to other Organs of State								
[insert description]	3							
[insert description]								
[insert description]								
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-
Non-cash transfers to other Organisations								
[insert description]	4	1,700						(1,700)
Bursaries								360
Social Relief								1,398
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		1,700	-	-	-	-	-	58
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	58
TOTAL TRANSFERS								

Choose name from list - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2019/20									% 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 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
<u>Councillors (Political Office Bearers plus Other)</u>											
Basic Salaries and Wages		8,893							-	8,893	0.0%
Pension and UIF Contributions									-	-	
Medical Aid Contributions									-	-	
Motor Vehicle Allowance									-	-	
Cellphone Allowance		1,598							-	1,598	
Housing Allowances									-	-	
Other benefits and allowances		2,964							-	2,964	
Sub Total - Councillors		13,456	-			-		-	-	13,456	0.0%
% increase			(0)								
<u>Senior Managers of the Municipality</u>											
Basic Salaries and Wages		5,377						458	458	5,836	8.5%
Pension and UIF Contributions		133						(61)	(61)	72	-45.7%
Medical Aid Contributions		39						3	3	42	7.5%
Overtime		-								-	
Performance Bonus		-						452	452	452	
Motor Vehicle Allowance		828							-	828	0.0%
Cellphone Allowance		143							-	143	0.0%
Housing Allowances		538						(16)	(16)	522	
Other benefits and allowances		722						(261)	(261)	462	
Payments in lieu of leave		994						(55)	(55)	939	
Long service awards		-							-	-	
Post-retirement benefit obligations	5	-							-	-	
Sub Total - Senior Managers of Municipality		8,773	-	-		-		521	521	9,294	5.9%
% increase			(0)							0	
<u>Other Municipal Staff</u>											
Basic Salaries and Wages		51,446						(5,169)	(5,169)	46,278	-10.0%
Pension and UIF Contributions		5,626						274	274	5,900	4.9%
Medical Aid Contributions		2,187						217	217	2,404	9.9%
Overtime		4,332						(2,774)	(2,774)	1,557	-64.0%
Performance Bonus		-							-	-	
Motor Vehicle Allowance		2,384						537	537	2,921	22.5%
Cellphone Allowance		662						161	161	824	24.3%
Housing Allowances		134							-	134	
Other benefits and allowances		5,934						(771)	(771)	5,163	
Payments in lieu of leave		7,069						(552)	(552)	6,516	-7.8%
Long service awards		768						(683)	(683)	85	-89.0%
Post-retirement benefit obligations	5	-							-	-	
Sub Total - Other Municipal Staff		80,542	-	-	-	-	-	(8,761)	(8,761)	71,781	-10.9%
% increase											
Total Parent Municipality		102,770	-	-	-	-	-	(8,240)	(8,240)	94,530	-8.0%
TOTAL SALARY, ALLOWANCES & BENEFITS		102,770	-	-	-	-	-	(8,240)	(8,240)	94,530	-8.0%
% increase											
TOTAL MANAGERS AND STAFF		89,314	-	-	-	-	-	(8,240)	(8,240)	81,075	-9.2%

Choose name from list - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Finance & Admin		71,905	2,965	2,699	2,685	3,391	57,911	2,254	3,491	44,995	3,491	3,491	3,491	202,770	204,715	220,538
Vote 2 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		3	4	3	854	4	4	4	-	-	-	-	2,709	3,584	17,444	18,402
Vote 4 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Waste Management		52	52	52	52	52	52	52	52	52	52	52	52	624	690	728
Vote 8 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		636	84	193	84	414	54	54	-	-	-	-	4,990	6,511	4,983	252
Vote 10 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Road Transport		431	1,669	286	1,721	2,457	325	3,762	-	-	-	-	31,417	42,067	41,713	44,579
Vote 12 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin 2		72	74	134	90	80	82	1	52	52	52	52	52	792	-	-
Total Revenue by Vote		73,099	4,848	3,368	5,487	6,397	58,427	6,127	3,595	45,099	3,595	3,595	42,711	256,348	269,545	284,500
Expenditure by Vote																
Vote 1 - Finance & Admin		3,968	903	5,462	3,122	4,489	5,172	3,112	8,197	8,197	8,197	8,197	15,467	74,481	57,642	60,756
Vote 2 - Executive & Council		6,532	3,487	3,107	3,441	4,729	3,895	1,849	2,116	2,116	2,116	2,116	2,116	37,620	37,785	39,838
Vote 3 - Community and Social Services		2,982	3,014	2,761	2,655	3,097	4,108	2,192	3,529	3,529	3,529	3,529	5,888	40,817	38,697	45,787
Vote 4 - Internal Audit		-	-	-	-	-	-	-	410	410	410	410	410	2,050	2,853	4,256
Vote 5 - Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Waste Management		213	-	248	216	1,442	-	-	170	170	170	170	1,320	4,117	256	270
Vote 8 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	547	547	-	15,000
Vote 9 - Planning and Development		1,088	863	799	974	1,111	1,262	830	4,520	4,520	4,520	4,520	5,241	30,249	45,002	50,695
Vote 10 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-	54	54	-	-
Vote 11 - Road Transport		-	-	-	-	-	-	-	420	420	420	420	44,640	46,320	13,307	14,026
Vote 12 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Public Safety		96	96	96	96	96	96	96	96	96	96	96	798	1,852	3,917	4,129
Vote 15 - Finance and Admin 2		2,789	1,669	1,886	2,270	2,327	2,388	1,764	42	42	42	42	2,152	17,412	15,385	16,216
Total Expenditure by Vote		17,669	10,032	14,359	12,774	17,290	16,922	9,843	19,500	19,500	19,500	19,500	78,632	255,518	214,846	250,973
Surplus/ (Deficit)		55,431	(5,184)	(10,991)	(7,286)	(10,893)	41,506	(3,716)	(15,905)	25,599	(15,905)	(15,905)	(35,921)	830	54,698	33,527

Choose name from list - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		71,905	2,965	2,757	2,698	3,391	57,911	2,255	3,491	44,995	3,491	3,491	4,212	203,562	204,715	220,538
Executive and council													-	-	-	-
Finance and administration		71,905	2,965	2,757	2,698	3,391	57,911	2,255	3,491	44,995	3,491	3,491	4,212	203,562	204,715	220,538
Internal audit													-	-	-	-
Community and public safety		256	256	256	256	256	256	256	262	262	262	262	740	3,584	17,444	18,402
Community and social services		256	256	256	256	256	256	256	256	256	256	256	734	3,554	17,444	18,402
Sport and recreation													-	-	-	-
Public safety		-	-	-	-	-	-	-	6	6	6	6	6	30	-	-
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		4,505	4,505	4,505	4,505	4,505	4,505	4,505	4,505	4,505	4,505	4,505	(973)	48,578	46,696	44,831
Planning and development		892	892	892	892	892	892	892	892	892	892	892	(3,307)	6,511	4,983	252
Road transport		3,612	3,612	3,612	3,612	3,612	3,612	3,612	3,612	3,612	3,612	3,612	2,334	42,067	41,713	44,579
Environmental protection													-	-	-	-
Trading services		52	52	52	52	52	52	52	52	52	52	52	52	624	690	728
Energy sources													-	-	-	-
Water management													-	-	-	-
Waste water management													-	-	-	-
Waste management		52	52	52	52	52	52	52	52	52	52	52	52	624	690	728
Other													-	-	-	-
Total Revenue - Functional		76,718	7,778	7,570	7,511	8,204	62,724	7,068	8,310	49,814	8,310	8,310	4,031	256,348	269,545	284,500
Expenditure - Functional																
Governance and administration		13,460	6,229	10,625	9,003	11,715	11,626	6,896	10,525	10,525	10,525	10,525	19,905	131,562	113,877	121,288
Executive and council		6,532	3,487	3,107	3,441	4,729	3,895	1,849	2,116	2,116	2,116	2,116	2,116	37,620	37,785	39,838
Finance and administration		6,757	2,572	7,347	5,391	6,815	7,560	4,876	8,239	8,239	8,239	8,239	17,619	91,893	73,239	77,194
Internal audit		171	171	171	171	171	171	171	171	171	171	171	171	2,050	2,853	4,256
Community and public safety		2,982	3,014	2,761	2,655	3,097	4,108	2,192	3,529	3,529	3,529	3,529	7,794	42,723	40,612	47,805
Community and social services		2,982	3,014	2,761	2,655	3,097	4,108	2,192	3,529	3,529	3,529	3,529	5,888	40,817	38,697	45,787
Sport and recreation													54	54	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	1,852	1,852	1,915	2,018
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		2,506	2,281	2,218	2,393	2,530	2,681	2,249	5,939	3,529	3,529	5,939	40,776	76,569	58,309	64,721
Planning and development		1,088	863	799	974	1,111	1,262	830	4,520	2,110	2,110	4,520	10,061	30,249	45,002	50,695
Road transport		1,419	1,419	1,419	1,419	1,419	1,419	1,419	1,419	1,419	1,419	1,419	30,715	46,320	13,307	14,026
Environmental protection													-	-	-	-
Trading services		356	356	356	356	356	356	356	356	356	356	356	746	4,664	2,048	2,159
Energy sources													547	547	-	-
Water management													-	-	-	-
Waste water management													-	-	-	-
Waste management		356	356	356	356	356	356	356	356	356	356	356	199	4,117	2,048	2,159
Other													-	-	-	-
Total Expenditure - Functional		19,305	11,881	15,960	14,408	17,698	18,771	11,693	20,350	17,940	17,940	20,350	69,222	255,518	214,846	235,973
Surplus/ (Deficit) 1.		57,413	(4,103)	(8,390)	(6,897)	(9,494)	43,952	(4,625)	(12,040)	31,874	(9,630)	(12,040)	(65,191)	830	54,698	48,527

Choose name from list - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		1,963	1,962	1,963	1,963	1,815	1,933	1,676	2,440	2,440	2,440	2,440	2,440	25,474	28,435	29,970
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		52	52	52	52	52	52	52	52	52	52	52	52	624	690	728
Rental of facilities and equipment		31	31	31	31	31	31	31	31	31	31	31	31	376	436	459
Interest earned - external investments		364	458	563	349	355	482	490	756	756	756	756	756	6,843	1,360	1,433
Interest earned - outstanding debtors		72	74	76	78	80	82	-	92	92	92	92	92	923	760	801
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		111	84	0	3	0	-	0	575	575	575	575	575	3,073	1,213	1,279
Licences and permits		313	272	280	267	294	198	1	742	742	742	742	742	5,332	3,786	3,990
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		70,490	726	973	1,244	1,536	56,388	702	44,182	37	37	37	37	176,387	183,726	196,433
Other revenue		48	12	85	51	707	0	57	19	19	19	19	19	1,055	3,025	3,189
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		73,443	3,671	4,022	4,038	4,871	59,167	3,009	48,889	4,744	4,744	4,744	4,744	220,088	223,431	240,282
Expenditure By Type																
Employee related costs		5,779	5,894	5,362	5,869	5,412	8,329	5,766	7,733	7,733	7,733	7,733	7,733	81,075	94,137	99,221
Remuneration of councillors		1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,223	1,223	1,223	1,223	1,223	13,456	14,182	14,948
Debt impairment		21	-	-	-	-	-	-	1,168	1,168	1,168	1,168	1,168	5,862	15,753	19,867
Depreciation & asset impairment		2,546	-	3,474	1,596	1,711	1,772	-	2,905	2,905	2,905	2,905	2,905	25,627	23,021	24,264
Finance charges		2	0	0	0	2	0	1	20	20	20	20	20	105	111	117
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		23	1	37	110	201	1,570	1	35	35	35	35	35	2,118	1,863	1,964
Contracted services		1,923	2,544	3,988	2,353	5,673	4,199	1,019	2,214	2,214	2,214	2,214	2,714	33,268	37,222	41,301
Grants and subsidies		205	238	18	50	30	32	483	220	220	220	220	(180)	1,758	1,433	1,511
Other expenditure		3,950	3,126	3,475	4,355	5,729	5,115	1,542	3,939	3,939	3,939	3,939	3,939	46,987	36,432	38,410
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		15,499	12,851	17,403	15,382	19,806	22,065	9,861	19,457	19,457	19,457	19,457	19,557	210,254	224,155	241,603
Surplus/(Deficit)		57,944	(9,180)	(13,380)	(11,344)	(14,936)	37,101	(6,852)	29,432	(14,713)	(14,713)	(14,713)	(14,813)	9,833	(724)	(1,321)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		373	1,348	42	2,353	2,202	202	3,814	5,041	5,041	5,041	5,041	5,041	35,539	36,724	39,321
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		58,317	(7,833)	(13,339)	(8,991)	(12,733)	37,304	(3,038)	34,473	(9,672)	(9,672)	(9,672)	(9,772)	45,373	36,000	38,000

Choose name from list - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		274	3,402	1,282	1,726	267	4,726	2,811	834	834	834	834	834	18,657	17,767	19,780
Service charges - electricity revenue														-	-	-
Service charges - water revenue														-	-	-
Service charges - sanitation revenue														-	-	-
Service charges - refuse		68	22	27	33	6	27	39	18	18	18	18	18	312	290	306
Rental of facilities and equipment		21	6	11	11	7	36	20	14	14	14	14	14	180	401	422
Interest earned - external investments		364	458	563	349	355	482	490	756	756	756	756	756	6,843	1,360	1,433
Interest earned - outstanding debtors														-	760	801
Dividends received														-	-	-
Fines, penalties and forfeits		28	11	17	21	22	20	7	308	308	308	308	308	1,667	608	640
Licences and permits		313	272	280	267	294	198	1	742	742	742	742	742	5,332	3,786	3,990
Agency services														-	-	-
Transfer receipts - operational		69,174	2,782	-	-	3,055	55,339			44,145				174,495	183,726	198,433
Other revenue		48	12	85	51	707	0	57	19	19	19	19	19	1,055	3,025	3,189
Cash Receipts by Source		70,290	6,966	2,265	2,458	4,713	60,828	3,424	2,691	46,836	2,691	2,691	2,691	208,542	211,722	228,995
Other Cash Flows by Source																
Transfers receipts - capital		16,600				5,700	19,000			12,618				53,918	58,013	59,321
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)														-	-	-
Proceeds on disposal of PPE														-	-	-
Short term loans														-	-	-
Borrowing long term/refinancing														-	-	-
Increase (decrease) in consumer deposits														-	-	-
Decrease (increase) in non-current debtors														-	-	-
Decrease (increase) other non-current receivables														-	-	-
Decrease (increase) in non-current investments														-	-	-
Total Cash Receipts by Source		86,890	6,966	2,265	2,458	10,413	79,828	3,424	2,691	59,454	2,691	2,691	2,691	262,460	269,735	288,316
Cash Payments by Type																
Employee related costs		5,779	5,894	5,362	5,869	5,412	8,329	5,766	7,733	7,733	7,733	7,733	7,733	81,075	94,137	99,221
Remuneration of councillors		1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,223	1,223	1,223	1,223	1,223	13,456	14,182	14,948
Finance charges		2	0	0	0	2	0	1	20	20	20	20	20	105	111	117
Bulk purchases - Electricity														-	-	-
Bulk purchases - Water & Sewer														-	-	-
Other materials		0	1	37	110	201	1,570	1	40	40	40	40	40	2,118	1,863	1,964
Contracted services		1,923	2,544	3,988	2,352	5,673	4,199	1,019	2,282	2,282	2,282	2,282	2,282	33,108	37,222	41,301
Transfers and grants - other municipalities														-	-	-
Transfers and grants - other		205	238	18	50	30	32	483	140	140	140	140	140	1,758	1,433	1,511
Other expenditure		3,973	3,126	3,475	4,355	5,726	4,920	1,542	4,006	4,006	4,006	4,006	4,006	47,147	36,432	38,410
Cash Payments by Type		12,932	12,851	13,929	13,786	18,092	20,099	9,861	15,443	15,443	15,443	15,443	15,443	178,766	185,381	197,472
Other Cash Flows/Payments by Type																
Capital assets		4,586	713	10,642	765	8,791	1,669	3,304	7,780	7,780	7,780	7,780	7,780	69,373	57,289	58,000
Repayment of borrowing														-	-	-
Other Cash Flows/Payments		1,915		95	799		156		583	583	583	583	583	5,882		
Total Cash Payments by Type		19,434	13,564	24,666	15,350	26,882	21,923	13,165	23,807	23,807	23,807	23,807	23,807	254,020	242,670	255,472
NET INCREASE/(DECREASE) IN CASH HELD		67,456	(6,599)	(22,401)	(12,892)	(16,469)	57,905	(9,741)	(21,116)	35,647	(21,116)	(21,116)	(21,116)	8,440	27,065	32,844
Cash/cash equivalents at the month/year beginning:		49,652	117,108	110,510	88,108	75,216	58,747	116,652	106,911	85,795	121,441	100,325	79,209	49,652	58,092	85,158
Cash/cash equivalents at the month/year end:		117,108	110,510	88,108	75,216	58,747	116,652	106,911	85,795	121,441	100,325	79,209	58,092	58,092	85,158	118,002

Choose name from list - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Finance & Admin														-	-	-
Vote 2 - Executive & Council														-	-	-
Vote 3 - Community and Social Services														-	-	-
Vote 4 - Internal Audit														-	-	-
Vote 5 - Water Management														-	-	-
Vote 6 - [NAME OF VOTE 6]														-	-	-
Vote 7 - Waste Management														-	-	-
Vote 8 - Energy Sources														-	-	-
Vote 9 - Planning and Development														-	-	-
Vote 10 - Sports and Recreation														-	-	-
Vote 11 - Road Transport														-	-	-
Vote 12 - Health														-	-	-
Vote 13 - Housing														-	-	-
Vote 14 - Public Safety														-	-	-
Vote 15 - Finance and Admin 2														-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
Vote 1 - Finance & Admin					87		49	34	348	348	348	348	348	1,910	-	-
Vote 2 - Executive & Council														-	-	-
Vote 3 - Community and Social Services		371	554	415	74								(145)	1,269	8,000	5,000
Vote 4 - Internal Audit														-	-	-
Vote 5 - Water Management														-	-	-
Vote 6 - [NAME OF VOTE 6]														-	-	-
Vote 7 - Waste Management									40	40	40	40	40	200	-	-
Vote 8 - Energy Sources														-	-	-
Vote 9 - Planning and Development						1,951	303		989	989	989	989	989	7,200	-	-
Vote 10 - Sports and Recreation		54												-	54	16,500
Vote 11 - Road Transport		579	160	852	721	1,450	193	3,306	5,316	5,316	5,316	5,316	5,316	33,840	28,000	16,500
Vote 12 - Health														-	-	-
Vote 13 - Housing														-	-	-
Vote 14 - Public Safety														-	-	-
Vote 15 - Finance and Admin 2										70				-	-	-
Capital single-year expenditure sub-total	3	1,004	713	1,267	882	3,401	545	3,340	6,693	6,763	6,693	6,693	6,548	44,543	36,000	38,000
Total Capital Expenditure	2	1,004	713	1,267	882	3,401	545	3,340	6,693	6,763	6,693	6,693	6,548	44,543	36,000	38,000

Choose name from list - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
Governance and administration		-	-	-	87	1,951	352	34	1,337	1,407	1,337	1,337	1,337	9,180	-	-
Executive and council														-	-	-
Finance and administration		-	-	-	87	1,951	352	34	1,337	1,407	1,337	1,337	1,337	9,180	-	-
Internal audit														-	-	-
Community and public safety		425	554	415	74	-	-	-	-	-	-	-	(145)	1,323	8,000	11,000
Community and social services		371	554	415	74									1,269	8,000	-
Sport and recreation		54												54	-	11,000
Public safety														-	-	-
Housing														-	-	-
Health														-	-	-
Economic and environmental services		579	160	852	721	1,450	193	3,306	5,316	5,316	5,316	5,316	5,316	33,840	28,000	27,000
Planning and development														-	-	10,500
Road transport		579	160	852	721	1,450	193	3,306	5,316	5,316	5,316	5,316	5,316	33,840	28,000	16,500
Environmental protection														-	-	-
Trading services		-	-	-	-	-	-	-	40	40	40	40	40	200	-	-
Energy sources														-	-	-
Water management														-	-	-
Waste water management									40	40	40	40	40	200	-	-
Waste management														-	-	-
Other														-	-	-
Total Capital Expenditure - Functional		1,004	713	1,267	882	3,401	545	3,340	6,693	6,763	6,693	6,693	6,548	44,543	36,000	38,000

Choose name from list - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		45,918	-	-	-	-	-	(12,078)	(12,078)	33,840	28,000	16,500
Roads Infrastructure		21,918	-	-	-	-	-	11,922	11,922	33,840	28,000	16,500
Roads		21,918						11,922	11,922	33,840	28,000	16,500
Road Structures									-	-		
Road Furniture									-	-		
Capital Spares									-	-		
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
Electrical Infrastructure		24,000	-	-	-	-	-	(24,000)	(24,000)	-	-	-
Power Plants									-	-		
HV Substations									-	-		
HV Switching Station									-	-		
HV Transmission Conductors									-	-		
MV Substations									-	-		
MV Switching Stations									-	-		
MV Networks									-	-		
LV Networks		24,000						(24,000)	(24,000)	-	-	-
Capital Spares									-	-		
Community Assets		12,000	-	-	-	-	-	(10,677)	(10,677)	1,323	8,000	21,500
Community Facilities		12,000	-	-	-	-	-	(10,731)	(10,731)	1,269	8,000	5,000
Halls		12,000						(10,731)	(10,731)	1,269	8,000	5,000
Centres									-	-		
Crèches									-	-		
Clinics/Care Centres									-	-		
Sport and Recreation Facilities		-	-	-	-	-	-	54	54	54	-	16,500
Indoor Facilities									-	-		
Outdoor Facilities								54	54	54		16,500
Capital Spares									-	-		
Other assets		-	-	-	-	-	-	350	350	350	-	-
Operational Buildings		-	-	-	-	-	-	350	350	350	-	-
Municipal Offices								350	350	350		
Intangible Assets		-	-	-	-	-	-	500	500	500	-	-
Servitudes									-	-		
Licences and Rights		-	-	-	-	-	-	500	500	500	-	-
Water Rights									-	-		
Effluent Licenses									-	-		
Solid Waste Licenses									-	-		
Computer Software and Applications								500	500	500		
Load Settlement Software Applications									-	-		
Unspecified									-	-		
Computer Equipment		400	-	-	-	-	-	70	70	470	-	-
Computer Equipment		400						70	70	470		
Furniture and Office Equipment		1,260	-	-	-	-	-	(770)	(770)	490	-	-
Furniture and Office Equipment		1,260						(770)	(770)	490		
Machinery and Equipment		600	-	-	-	-	-	(230)	(230)	370	-	-
Machinery and Equipment		600						(230)	(230)	370		
Transport Assets		7,200	-	-	-	-	-	-	-	7,200	-	-
Transport Assets		7,200						-	-	7,200		
Land		-	-	-	-	-	-	-	-	-	-	-
Land									-	-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
Total Capital Expenditure on new assets to be adjus	1	67,378	-	-	-	-	-	(22,835)	(22,835)	44,543	36,000	38,000

Choose name from list - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
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												
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls												
Centres												
Crèches												
Clinics/Care Centres												
Fire/Ambulance Stations												
Testing Stations												
Museums												
Galleries												
Theatres												
Libraries												
Cemeteries/Crematoria												
Other assets		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Municipal Offices												
Pay/Enquiry Points												
Building Plan Offices												
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes												
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications												
Load 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 renewal of existing assets to be	1	-	-	-	-	-	-	-	-	-	-	-

Choose name from list - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		1,600	-	-	-	-	-	500	500	2,100	1,686	1,777
Roads Infrastructure		1,600	-	-	-	-	-	500	500	2,100	1,686	1,777
Roads		1,600	-	-	-	-	-	500	500	2,100	1,686	1,777
Community Assets		200	-	-	-	-	-	-	-	200	211	222
Community Facilities		200	-	-	-	-	-	-	-	200	211	222
Halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		200	-	-	-	-	-	-	-	200	211	222
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-
Other assets		450	-	-	-	-	-	(170)	(170)	280	474	500
Operational Buildings		450	-	-	-	-	-	(170)	(170)	280	474	500
Municipal Offices		450	-	-	-	-	-	(170)	(170)	280	474	500
Computer Equipment		81	-	-	-	-	-	-	-	81	86	90
Computer Equipment		81	-	-	-	-	-	-	-	81	86	90
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		430	-	-	-	-	-	220	220	650	453	478
Machinery and Equipment		430	-	-	-	-	-	220	220	650	453	478
Transport Assets		1,800	-	-	-	-	-	(1,200)	(1,200)	600	1,897	2,000
Transport Assets		1,800	-	-	-	-	-	(1,200)	(1,200)	600	1,897	2,000
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be	1	4,561	-	-	-	-	-	(650)	(650)	3,911	4,808	5,067

Choose name from list - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Depreciation by Asset Class/Sub-class												
Infrastructure		14,611	-	-	-	-	-	-	-	14,611	11,410	12,027
Roads Infrastructure		13,955	-	-	-	-	-	-	-	13,955	10,719	11,298
Roads		13,500								13,500	10,239	10,793
Road Structures		165								165	174	183
Road Furniture		290								290	306	322
Capital Spares										-		
Solid Waste Infrastructure		656	-	-	-	-	-	-	-	656	691	729
Landfill Sites		320								320	337	355
Waste Transfer Stations										-		
Waste Processing Facilities										-		
Waste Drop-off Points										-		
Waste Separation Facilities		336								336	354	373
Electricity Generation Facilities										-		
Capital Spares										-		
Community Assets		6,798	-	-	-	-	-	-	-	6,798	7,165	7,552
Community Facilities		5,298	-	-	-	-	-	-	-	5,298	5,584	5,886
Halls		3,437								3,437	3,623	3,818
Centres		-								-	-	-
Crèches		24								24	26	27
Clinics/Care Centres		31								31	32	34
Fire/Ambulance Stations		-								-	-	-
Testing Stations		-								-	-	-
Museums		-								-	-	-
Galleries		-								-	-	-
Theatres		-								-	-	-
Libraries		76								76	80	85
Cemeteries/Crematoria		-								-	-	-
Police		-								-	-	-
Parks		-								-	-	-
Public Open Space		-								-	-	-
Nature Reserves		-								-	-	-
Public Ablution Facilities		-								-	-	-
Markets		-								-	-	-
Stalls		1,730								1,730	1,823	1,922
Abattoirs		-								-	-	-
Airports		-								-	-	-
Taxi Ranks/Bus Terminals		-								-	-	-
Capital Spares		-								-	-	-
Sport and Recreation Facilities		1,500	-	-	-	-	-	-	-	1,500	1,581	1,666
Indoor Facilities										-		
Outdoor Facilities		1,500								1,500	1,581	1,666
Capital Spares										-		
Other assets		1,367	-	-	-	-	-	-	-	1,367	1,441	1,519
Operational Buildings		1,367	-	-	-	-	-	-	-	1,367	1,441	1,519
Municipal Offices		1,367								1,367	1,441	1,519
Intangible Assets		365	-	-	-	-	-	-	-	365	385	405
Servitudes										-		
Licences and Rights		365	-	-	-	-	-	-	-	365	385	405
Water Rights										-		
Effluent Licenses										-		
Solid Waste Licenses										-		
Computer Software and Applications		365								365	385	405

Computer Equipment		340	-	-	-	-	-	-	-	340	358	378
Computer Equipment		340							-	340	358	378
Furniture and Office Equipment		250	-	-	-	-	-	-	-	250	264	278
Furniture and Office Equipment		250							-	250	264	278
Machinery and Equipment		480	-	-	-	-	-	-	-	480	506	533
Machinery and Equipment		480							-	480	506	533
Transport Assets		1,415	-	-	-	-	-	-	-	1,415	1,492	1,572
Transport Assets		1,415							-	1,415	1,492	1,572
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-							-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-							-	-	-	-
Total Depreciation to be adjusted	1	25,627	-	-	-	-	-	-	-	25,627	23,021	24,264

Choose name from list - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads												
Road Structures												
Road Furniture												
Capital Spares												
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls												
Centres												
Crèches												
Clinics/Care Centres												
Other assets		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Municipal Offices												
Pay/Enquiry Points												
Building Plan Offices												
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes												
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications												
Load 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	-	-	-	-	-	-	-	-	-	-	-

Choose name from list - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Choose name from list - Supporting Table SB19 List of capital programmes and projects adjusted by Adjustments Budget -																	
Function	Project Description	Project Number	Type	WSP Service Outcome	UDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework					
R	Roads											Budget Year 2019/20		Budget Year +1 2020/21		Budget Year +2 2021/22	
												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Report municipality																	
List of capital projects grouped by Function																	
	Roads	TPK Access Road Phase 1	C1	New	competitive and responsive economic infrastructure	Inclusion and access	in vehicular movement	Roads Infrastructure	Roads	Ward 1			2,395	2,395	-	-	-
	Roads	Thamesway to Kestellville Access Road	C2	New	competitive and responsive economic infrastructure	Inclusion and access	in vehicular movement	Roads Infrastructure	Roads	Ward 3			5,000	5,000	-	-	-
	Roads	Mangosagony Access Road	C3	New	competitive and responsive economic infrastructure	Inclusion and access	in vehicular movement	Roads Infrastructure	Roads	Ward 8			5,000	5,000	-	-	-
	Roads	Edinburgh Access Road	C4	New	competitive and responsive economic infrastructure	Inclusion and access	in vehicular movement	Roads Infrastructure	Roads	Ward 2			4,618	4,618	-	-	-
	Roads	Isakholo Titled Authority Access Road	C5	New	competitive and responsive economic infrastructure	Inclusion and access	in vehicular movement	Roads Infrastructure	Roads	Ward 15			5,000	5,000	-	-	-
	Roads	Shayela to Office Access Road	C6	New	competitive and responsive economic infrastructure	Inclusion and access	in vehicular movement	Roads Infrastructure	Roads	Ward 4			-	2,394	-	-	-
	Roads	TPK Access Road Phase 2	C7	New	competitive and responsive economic infrastructure	Inclusion and access	in vehicular movement	Roads Infrastructure	Roads	Ward 1			-	2,321	-	-	-
	Roads	Thamesway Access Road	C11	New	competitive and responsive economic infrastructure	Inclusion and access	in vehicular movement	Roads Infrastructure	Roads	Ward 4 & 8			-	1,564	-	-	-
	Roads	Obengweni Access Road	C12	New	competitive and responsive economic infrastructure	Inclusion and access	in vehicular movement	Roads Infrastructure	Roads	Ward 3			-	1,027	-	-	-
	Roads	Blueside Zidani Access Road	C13	New	competitive and responsive economic infrastructure	Inclusion and access	in vehicular movement	Roads Infrastructure	Roads	Ward 5			-	1,075	-	-	-
	Roads	Edinburgh Access Road	C14	New	competitive and responsive economic infrastructure	Inclusion and access	in vehicular movement	Roads Infrastructure	Roads	Ward 1			-	-	5,000	5,000	-
	Roads	Ward 5 Access Road	C20	New	competitive and responsive economic infrastructure	Inclusion and access	in vehicular movement	Roads Infrastructure	Roads	Ward 5			-	5,000	5,000	-	-
	Roads	Madibane Access Road	C21	New	competitive and responsive economic infrastructure	Inclusion and access	in vehicular movement	Roads Infrastructure	Roads	Ward 6			-	5,000	5,000	-	-
	Roads	Titled to Mangosagony Access Road	C22	New	competitive and responsive economic infrastructure	Inclusion and access	in vehicular movement	Roads Infrastructure	Roads	Ward 7			-	5,000	5,000	-	-
	Roads	Knollview Access Road	C23	New	competitive and responsive economic infrastructure	Inclusion and access	in vehicular movement	Roads Infrastructure	Roads	Ward 11			-	5,000	5,000	-	-
	Roads	Marginal Internal Road	C24	New	competitive and responsive economic infrastructure	Inclusion and access	in vehicular movement	Roads Infrastructure	Roads	Ward 4			-	-	-	10,000	10,000
	Roads	Thamesway Internal Road	C25	New	competitive and responsive economic infrastructure	Inclusion and access	in vehicular movement	Roads Infrastructure	Roads	Ward 3			-	-	-	5,000	5,000
Community Halls and Facilities																	
	Community Halls and Facilities	Marginal Municipality Center	C8	New	competitive and responsive economic infrastructure	Inclusion and access	community public	Community Facilities	Centros	Ward 12			7,000	477	8,000	-	-
	Community Halls and Facilities	Ward 12 Community Hall	C7	New	competitive and responsive economic infrastructure	Inclusion and access	community public	Community Facilities	Halls	Ward 12			5,000	-	-	-	-
	Community Halls and Facilities	Obengweni Market Batts	C8	New	competitive and responsive economic infrastructure	Inclusion and access	community public	Community Facilities	Shops	Ward 6			-	882	-	-	-
Sports Grounds and Facilities																	
	Sports Grounds and Facilities	Ngobane Sports Field	C14	New	competitive and responsive economic infrastructure	Inclusion and access	Start and Recreation Facilities	Outdoor Facilities	Ward 16				-	88	-	-	-
	Sports Grounds and Facilities	Ward 4 Sports Field	C24	New	competitive and responsive economic infrastructure	Inclusion and access	Start and Recreation Facilities	Outdoor Facilities	Ward 4				-	-	-	5,000	5,000
	Sports Grounds and Facilities	Ngobane Sports Field	C14	New	competitive and responsive economic infrastructure	Inclusion and access	Start and Recreation Facilities	Outdoor Facilities	Ward 16				-	-	-	5,000	5,000
	Sports Grounds and Facilities	Mangosagony Sports Field	C28	New	competitive and responsive economic infrastructure	Inclusion and access	Start and Recreation Facilities	Outdoor Facilities	Ward 11				-	-	-	5,000	5,000
Electricity																	
	Electricity	Aljibini to Mamelu Classification P	C15	New	competitive and responsive economic infrastructure	Inclusion and access	in source of energy E	Electrical Infrastructure	LV Networks	Ward 15			11,000	9,000	9,000	-	-
	Electricity	Marginal Electrification	C16	New	competitive and responsive economic infrastructure	Inclusion and access	in source of energy E	Electrical Infrastructure	LV Networks	Ward 12			8,000	6,000	-	-	-
	Electricity	Knollview Electrification	C17	New	competitive and responsive economic infrastructure	Inclusion and access	in source of energy E	Electrical Infrastructure	LV Networks	Ward 7			5,000	5,000	-	-	-
	Electricity	Mangosagony Phase 2	C18	New	competitive and responsive economic infrastructure	Inclusion and access	in source of energy E	Electrical Infrastructure	LV Networks	Ward 10			-	2,201	-	-	-
Entity																	
List of capital projects grouped by Municipal Entity																	
Entity Name																	

2.9 Municipal Manager's Quality Certificate

I Nonhlanhla P Gamede the Municipal Manager of Umhlabuyalingana Local 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.

Name: Nonhlanhla P Gamede

Municipal Manager of Umhlabuyalingana Municipality

Signature _____

Date _____