

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



SPECIAL ADJUSTMENT BUDGET

2019/20 FINANCIAL YEAR

Table of Contents

Table of Contents	2
PART 1 – ADJUSTMENT BUDGET	4
EXECUTIVE SUMMARY	
Table B1 Sum: Adjustment Budget Summary	6
Table B2: Adjustment Budget – Standard Classification	9
Table B3: Adjustment Budget – Municipal Vote	10
TableB4: Adjustment Budget–Revenue & Expenditure	11
Table B5: Adjustment Capital Budget – vote and funding	15
Table B5B: Adjustment Capital Budget – by Vote	16
Table B6: Adjustment Budget - Financial Position	18
Table B7: Adjustment Budget – Cash Flows	20
Table B8: Adjustment Budget – Cash Backed Reserves	21
Table B9: Adjustment Budget – Assets Management	22
Table B10: Adjustment Budget – Service Delivery Measurement	23
PART 2 – SUPPORTING DOCUMENTATION	24
Table SB 1: Adjustment Budget – Budgeted Financial Performance	24
Table SB 1: Adjustment Budget – Budgeted Financial Performance	25
Table SB 2: Adjustment Budget – Financial position Budget	26
Table SB 3: Adjustment to SDBIP – Performance objective	27
Table SB 4: Adjustment Budget – Performance indicators and Benchmarks	28
Table SB 5: Adjustment Budget – Social, Economic and Demographic Statistics	29

Table of Contents

Table SB 6: Adjustment Budget – Performance indicators and Benchmarks	31
Table SB 7: Adjustment Budget – Transfer and grants receipt	32
Table SB 8: Adjustment Budget – Transfers and Grants Expenditure	33
Table SB 9: Adjustment Budget – Recon of Transfers; Grants Receipts and Unspent funds	34
Table SB 10: Adjustment Budget – Transfers and Grants made by the municipality	35
Table SB 11: Adjustment Budget – Councilors and staff benefits	36
Table SB 12 Budgeted monthly revenue and expenditure (by vote)	37
Table SB13 Budgeted monthly revenue and expenditure (by functional)	38
Table SB14 Budgeted monthly revenue and expenditure (by source and type)	39
Table SB15 Budgeted monthly cash flows	40
Table SB16 Budgeted monthly capital expenditure (by vote)	41
Table SB17 Budgeted monthly capital expenditure (by functional)	42
Table SB18a Capital expenditure on new assets by asset class	43
Table SB18b Capital expenditure on renewal of existing assets by asset class	44
Table SB18c Capital expenditure on repairs and maintenance by asset class	45
Table SB18d Depreciation by asset class	46
Table SB18e Capital expenditure on upgrading of existing by asset class	47
Table SB 19: Adjustment Budget – List of Capital Projects	48

PART 1 – ADJUSTMENT BUDGET

EXECUTIVE SUMMARY

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

Section 28 of Municipal Finance Management Act requires Municipality to revise its approved annual budget through an adjustment budget. The format and contents of the adjustment budget and supporting documentation must in terms of MFMA, be in the format as specified in Schedule B of the Municipal Budget and Reporting Regulations. The adjustment budget as submitted herewith contains the applicable adjustment budget tables. In addition, Municipal Budget Reporting Regulation (MBRR) 23(2) states that "if National or Provincial government allocates or transfers additional revenues to a municipality, the Mayor of a municipality must, at the next available Council meeting, but within 60 days of the approval of the relevant National or Provincial adjustment budget, table an adjustments budget referred to in section 28(2)(b) of MFMA in the Municipal Council to appropriate these additional revenues.

The municipality opted for budget adjustment since the municipality received Disaster Relief Grant from National Treasury amounting to R596 thousand and savings from Intergrated National Electrification Grant rolled over amounting R 12 122, and unforeseen expenditure/unavoidable expenditure of R103 thousand.

It should be noted that municipal tax and tariffs may not be increased during a financial year and any amendments to the annual budget must remain funded in accordance with section 18 of the MFMA.

SUMMARY

DESCRIPTION	2019/20			2020/21	2021/22
	ORIGINAL BUDGET	MAIN ADJUSTMENT	SPECIAL ADJUSTED	INDICATIVE BUDGET	INDICATIVE BUDGET
OPERATING REVENUE	500 884 685	491 573 939	492 169 939	532 330 086	567 840 112
OPERATING EXPENDITURE	482 591 946	485 305 424	486 004 424	511 902 781	540 348 819
TRANSFERS - CAPITAL	73 921 008	97 192 494	97 204 616	74 234 016	75 773 016
SURPLUS/(DEFECIT)	92 213 746	103 461 008	103 473 128	94 661 321	103 264 309
CAPITAL EXPENDITURE	95 653 571	113 090 463	113 102 596	96 091 860	93 931 056

The executive summary illustrate original budget; adjustment; adjusted budget and outer years for operating revenue; operating expenditure; transfer capital and capital expenditure.

The impact of special adjustment budget on the approved adjustment budget is as follows:

- Total operating revenue budget has increased from R49, 573 million to R492, 169 million from the main adjustment budget.
- The operational expenditure budget has also increased R485, 305 million to R486, 004 million from the main adjustment budget.
- Capital expenditure budget has increased from R103, 090 million to R113, 102 million.

Table B1 Sum: Adjustment Budget Summary

Description	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
Financial Performance											
Property rates	34 727	-	-	-	-	-	1 931	1 931	36 658	36 602	38 579
Service charges	101 507	-	-	-	-	-	1 349	1 349	102 856	106 988	112 766
Investment revenue	2 946	-	-	-	-	-	300	300	3 246	3 105	3 272
Transfers recognised - operational	272 618	-	-	-	-	-	596	596	273 214	291 737	314 255
Other own revenue	89 087	-	-	-	-	-	(12 891)	(12 891)	76 196	93 898	98 968
Total Revenue excluding capital transfers	500 885	-	-	-	-	-	(8 715)	(8 715)	492 170	532 330	567 840
Employee costs	147 530	-	-	-	-	-	(4 763)	(4 763)	142 768	157 231	165 566
Remuneration of councillors	25 554	-	-	-	-	-	(486)	(486)	25 068	27 266	28 093
Depreciation & asset impairment	58 621	-	-	-	-	-	(3 791)	(3 791)	54 830	61 786	63 036
Finance charges	2 505	-	-	-	-	-	-	-	2 505	1 141	53
Materials and bulk purchases	94 532	-	-	-	-	-	10 267	10 267	104 798	107 730	122 682
Transfers and grants	3 740	-	-	-	-	-	(400)	(400)	3 340	3 942	4 155
Other expenditure	150 110	-	-	-	-	-	2 585	2 585	152 695	152 806	156 763
Total Expenditure	482 592	-	-	-	-	-	3 412	3 412	486 004	511 903	540 349
Surplus/(Deficit)	18 293	-	-	-	-	-	(12 127)	(12 127)	6 166	20 427	27 491
Transfers recognised - capital	73 921	-	-	-	-	-	1 513	1 513	75 434	74 234	75 773
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	21 771	21 771	21 771	-	-
Surplus/(Deficit) after capital transfers	92 214	-	-	-	-	-	11 156	11 156	103 370	94 661	103 264
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	92 214	-	-	-	-	-	11 156	11 156	103 370	94 661	103 264
Capital expenditure & funds sources											
Capital expenditure	95 654	-	-	-	-	-	17 449	17 449	113 103	96 042	96 503
Transfers recognised - capital	73 921	-	-	-	-	-	23 284	23 284	97 205	77 193	67 390
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 733	-	-	-	-	-	(5 835)	(5 835)	15 898	18 899	26 541
Total sources of capital funds	95 654	-	-	-	-	-	17 449	17 449	113 103	96 092	93 931
Financial position											
Total current assets	115 014	-	-	-	-	-	5 259	5 259	120 273	131 173	160 431
Total non current assets	1 123 066	-	-	-	-	-	85 023	85 023	1 208 089	1 161 175	1 197 659
Total current liabilities	81 128	-	-	-	-	-	6 843	6 843	87 971	87 796	74 484
Total non current liabilities	103 696	-	-	-	-	-	(181)	(181)	103 514	93 460	93 708
Community wealth/Equity	1 053 256	-	-	-	-	-	83 621	83 621	1 136 877	1 111 091	1 189 899
Cash flows											
Net cash from (used) operating	102 851	-	-	-	-	-	856	856	103 707	102 842	106 210
Net cash from (used) investing	(88 001)	-	-	-	-	-	(13 322)	(13 322)	(101 323)	(89 158)	(88 783)
Net cash from (used) financing	(10 086)	-	-	-	-	-	108	108	(9 978)	(11 330)	(2 789)
Cash/cash equivalents at the year end	29 037	-	-	-	-	-	(12 455)	(12 455)	16 582	40 072	45 959
Cash backing/surplus reconciliation											
Cash and investments available	29 037	-	-	-	-	-	(12 455)	(12 455)	16 582	31 320	45 944
Application of cash and investments	20 090	-	-	-	-	-	(9 197)	(9 197)	10 893	18 155	5 451
Balance - surplus (shortfall)	8 947	-	-	-	-	-	(3 258)	(3 258)	5 689	13 165	40 493
Asset Management											
Asset register summary (WDV)	1 055 851	-	-	-	-	-	79 996	79 996	1 135 847	1 093 190	1 128 904
Depreciation & asset impairment	53 842	-	-	-	-	-	988	988	54 830	61 786	63 036
Renewal and Upgrading of Existing Assets	41 485	-	-	-	-	-	26 395	26 395	67 879	57 147	40 887
Repairs and Maintenance	10 617	-	-	-	-	-	1 187	1 187	11 804	27 262	10 182
Free services											
Cost of Free Basic Services provided	1 245	1	-	-	-	1 473	1 552	3 025	3 026	-	-
Revenue cost of free services provided	9 586	-	-	-	-	-	-	-	9 586	10 104	10 649
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	3	-	-	-	-	-	-	-	3	-	-
Refuse:	54	-	-	-	-	-	-	-	54	-	-

The above B1 Sum table summarizes the impact of special adjustment budget on the main adjustment budget.

The impact of special adjustment budget on the main adjustment budget is as follows:

Operating revenue

For the municipality to continue improving the quality of services provided to its communities it needs to generate the required revenue and as a result, strong revenue management and stringent expenditure management are fundamental to the financial sustainability of the municipality. The reality is that the municipality is faced with developmental backlogs and growing debt book that negatively affects cash flow position of the municipality.

- **Transfer recognized operational** – increase on the transfers of R596 thousand disaster grant from national treasury to address the COVID 19 pandemic that has hit the country and the world as at large, the grant is for the municipality to render basic services for vulnerable communities during the lockdown and to sanitize public transport facilities.

Operating expenditure

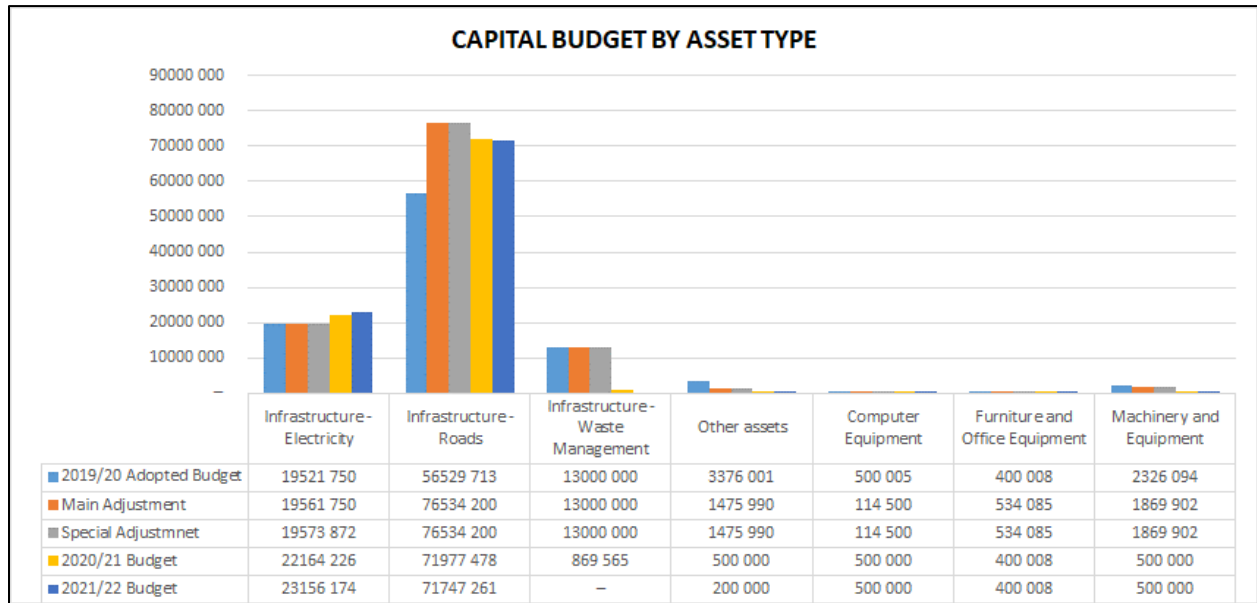
The operational expenditure budget increases due to expense relating to addressing the COVID 19 pandemic and effect of lockdown on vulnerable communities. aforementioned expenditure is an increase in employee related services due to performance bonus of director corporate services.

- **Employee cost** – increase of R103 thousand from main adjustment budget is based on the performance bonus payable to director corporate services.
- **Other expenditure**
 - Increase is based on the expenditure incurred to address the COVID 19 pandemic from the disaster relief grant

Capital expenditure

- Capital expenditure budget has increased from R113, 090 million to R113, 102 million, due to the savings of R12 thousands rollover to the current year and allocated to Electrification of Tambo projects.

Capital expenditure



Capital expenditure budget has increased from R113, 090 million to R113, 102 million, increase due to INEP savings rolled-over.

Table B2: Adjustment Budget – Standard Classification

Standard Description	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
Revenue - Functional											
Governance and administration	214 636	-	-	-	-	-	3 093	3 093	217 729	232 577	249 921
Executive and council	46 559	-	-	-	-	-	-	-	46 559	50 181	54 198
Finance and administration	159 127	-	-	-	-	-	3 093	3 093	162 220	172 779	185 365
Internal audit	8 950	-	-	-	-	-	-	-	8 950	9 617	10 358
Community and public safety	94 968	-	-	-	-	-	(19 613)	(19 613)	75 356	100 530	106 478
Community and social services	9 026	-	-	-	-	-	646	646	9 672	9 698	10 443
Sport and recreation	12 092	-	-	-	-	-	-	-	12 092	12 993	13 993
Public safety	73 850	-	-	-	-	-	(20 259)	(20 259)	53 592	77 838	82 042
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	117 004	-	-	-	-	-	24 582	24 582	141 587	122 837	133 344
Planning and development	21 564	-	-	-	-	-	(225)	(225)	21 339	21 533	23 021
Road transport	94 287	-	-	-	-	-	24 690	24 690	118 977	100 065	108 989
Environmental protection	1 153	-	-	-	-	-	117	117	1 270	1 239	1 334
Trading services	148 197	-	-	-	-	-	6 623	6 623	154 820	150 621	153 870
Energy sources	119 623	-	-	-	-	-	6 623	6 623	126 247	122 296	125 171
Water management	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Waste management	28 574	-	-	-	-	-	-	-	28 574	28 325	28 698
Other	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	574 806	-	-	-	-	-	14 686	14 686	589 492	606 564	643 613
Expenditure - Functional											
Governance and administration	191 834	-	-	-	-	-	17 842	17 842	209 676	199 315	206 967
Executive and council	41 658	-	-	-	-	-	8 941	8 941	50 599	44 271	48 192
Finance and administration	141 488	-	-	-	-	-	10 725	10 725	152 213	145 862	149 357
Internal audit	8 689	-	-	-	-	-	(1 825)	(1 825)	6 864	9 182	9 418
Community and public safety	76 535	-	-	-	-	-	(16 586)	(16 586)	59 950	81 020	83 622
Community and social services	7 457	-	-	-	-	-	(1 380)	(1 380)	6 077	7 946	8 361
Sport and recreation	11 037	-	-	-	-	-	(2 087)	(2 087)	8 951	11 719	12 344
Public safety	58 041	-	-	-	-	-	(13 119)	(13 119)	44 921	61 355	62 916
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	87 675	-	-	-	-	-	(2 880)	(2 880)	84 795	91 423	94 328
Planning and development	17 147	-	-	-	-	-	2 241	2 241	19 388	16 774	15 981
Road transport	69 685	-	-	-	-	-	(4 920)	(4 920)	64 766	73 753	77 408
Environmental protection	843	-	-	-	-	-	(202)	(202)	641	896	939
Trading services	126 546	-	-	-	-	-	4 937	4 937	131 483	140 145	155 432
Energy sources	99 370	-	-	-	-	-	5 086	5 086	104 456	112 891	127 212
Water management	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Waste management	27 177	-	-	-	-	-	(150)	(150)	27 027	27 254	28 220
Other	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	482 591	-	-	-	-	-	3 313	3 313	485 903	511 903	540 349
Surplus/ (Deficit) for the year	92 215	-	-	-	-	-	11 374	11 374	103 588	94 661	103 264

Table B3: Adjustment Budget – Municipal Vote

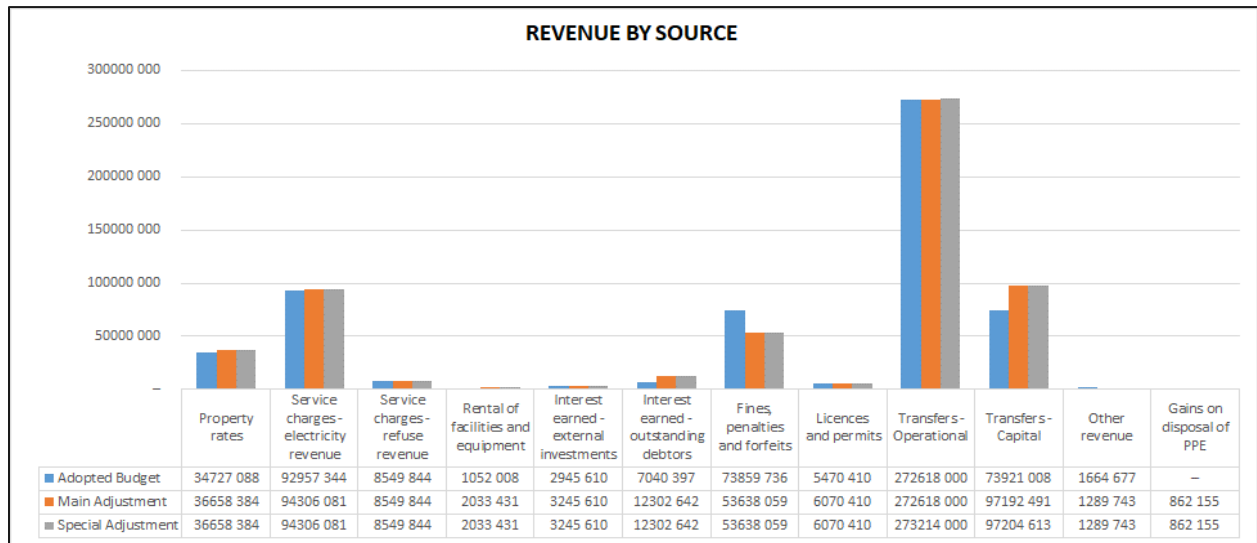
Vote Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote											
Vote 1 - Executive and Council	41 231	-	-	-	-	-	-	-	41 231	44 455	48 031
Vote 2 - Municipal Manager	35 643	-	-	-	-	-	-	-	35 643	38 301	41 250
Vote 3 - Budget and Treasury	64 188	-	-	-	-	-	3 093	3 093	67 281	68 387	72 707
Vote 4 - Corporate Services	40 227	-	-	-	-	-	-	-	40 227	45 599	49 340
Vote 5 - Community Services	132 693	-	-	-	-	-	(18 858)	(18 858)	113 834	138 549	146 999
Vote 6 - Technical Services	227 629	-	-	-	-	-	30 676	30 676	258 305	237 241	248 804
Vote 7 - Development Planning	14 966	-	-	-	-	-	(225)	(225)	14 741	14 443	15 385
Vote 8 - Executive Support	18 229	-	-	-	-	-	-	-	18 229	19 588	21 097
Total Revenue by Vote	574 806	-	-	-	-	-	14 686	14 686	589 492	606 564	643 613
Expenditure by Vote											
Vote 1 - Executive and Council	36 874	-	-	-	-	-	6 434	6 434	43 308	39 197	42 847
Vote 2 - Municipal Manager	35 065	-	-	-	-	-	7 622	7 622	42 687	37 067	38 157
Vote 3 - Budget and Treasury	52 917	-	-	-	-	-	3 166	3 166	56 083	56 063	58 368
Vote 4 - Corporate Services	36 814	-	-	-	-	-	(5 852)	(5 852)	30 961	38 994	39 934
Vote 5 - Community Services	112 427	-	-	-	-	-	(17 540)	(17 540)	94 887	117 560	121 617
Vote 6 - Technical Services	181 124	-	-	-	-	-	4 107	4 107	185 231	195 377	212 055
Vote 7 - Development Planning	13 185	-	-	-	-	-	(187)	(187)	12 998	12 556	11 539
Vote 8 - Executive Support	14 187	-	-	-	-	-	5 562	5 562	19 749	15 088	15 831
Total Expenditure by Vote	482 591	-	-	-	-	-	3 312	3 312	485 903	511 903	540 349
Surplus/ (Deficit) for the year	92 214	-	-	-	-	-	11 374	11 374	103 589	94 661	103 264

The above two tables (Table B2 and B3) summarize present comparison of original budget and adjusted budget for both revenue and operating expenditure. As explained under Table B1, this table also show that the budgeted total revenue has increased from R588, 766 million to R589, 374 million while operating expenditure has increased from R485, 305 million to R486, 004 million. The net effect of the adjusted budget is a surplus of R103, 475 million that took into consideration non-cash item (depreciation and debt impairment). Cognizance should be taken that revenue presented in the above two tables takes into account transfer recognized capital and so it does not balance to operating revenue shown in Table B4.

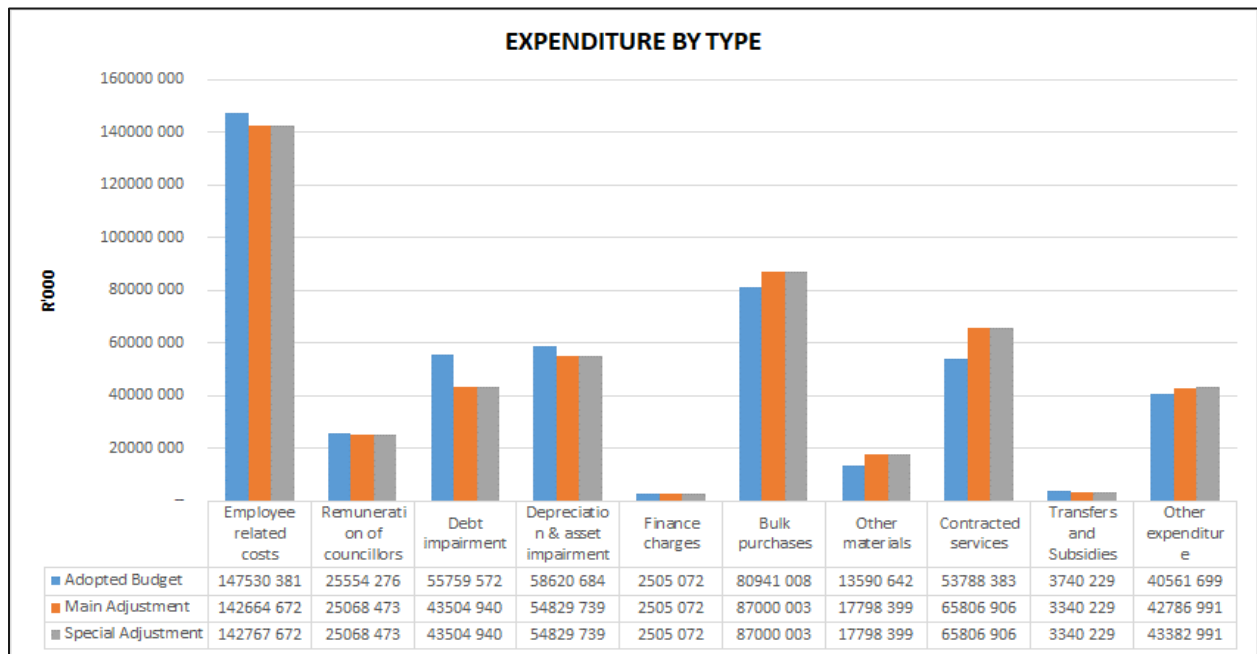
TableB4: Adjustment Budget–Revenue & Expenditure

Description	Budget Year 2019/20										Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source												
Property rates	34 727	–	–	–	–	–	1 931	1 931	36 658	36 602	38 579	
Service charges - electricity revenue	92 957	–	–	–	–	–	1 349	1 349	94 306	97 977	103 268	
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	
Service charges - refuse revenue	8 550	–	–	–	–	–	–	–	8 550	9 011	9 498	
Rental of facilities and equipment	1 052	–	–	–	–	–	981	981	2 033	1 109	1 169	
Interest earned - external investments	2 946	–	–	–	–	–	300	300	3 246	3 105	3 272	
Interest earned - outstanding debtors	7 040	–	–	–	–	–	5 262	5 262	12 303	7 421	7 821	
Dividends received	–	–	–	–	–	–	–	–	–	–	–	
Fines, penalties and forfeits	73 860	–	–	–	–	–	(20 222)	(20 222)	53 638	77 848	82 052	
Licences and permits	5 470	–	–	–	–	–	600	600	6 070	5 766	6 077	
Agency services	–	–	–	–	–	–	–	–	–	–	–	
Transfers and subsidies	272 618	–	–	–	–	–	596	596	273 214	291 737	314 255	
Other revenue	1 664	–	–	–	–	–	(375)	(375)	1 290	1 754	1 849	
Gains on disposal of PPE	–	–	–	–	–	–	862	862	862	–	–	
Total Revenue excluding capital transfers	500 885	–	–	–	–	–	(8 715)	(8 715)	492 170	532 330	567 840	
Expenditure By Type												
Employee related costs	147 530	–	–	–	–	–	(4 763)	(4 763)	142 768	157 231	165 566	
Remuneration of councillors	25 554	–	–	–	–	–	(486)	(486)	25 068	27 266	28 093	
Debt impairment	55 780	–	–	–	–	–	(12 255)	(12 255)	43 505	58 771	59 652	
Depreciation & asset impairment	58 621	–	–	–	–	–	(3 791)	(3 791)	54 830	61 786	63 036	
Finance charges	2 505	–	–	–	–	–	–	–	2 505	1 141	53	
Bulk purchases	80 941	–	–	–	–	–	6 059	6 059	87 000	93 406	107 884	
Other materials	13 591	–	–	–	–	–	4 208	4 208	17 798	14 324	14 798	
Contracted services	53 788	–	–	–	–	–	12 019	12 019	65 807	54 841	58 243	
Transfers and subsidies	3 740	–	–	–	–	–	(400)	(400)	3 340	3 942	4 155	
Other expenditure	40 562	–	–	–	–	–	2 821	2 821	43 383	39 194	38 868	
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	
Total Expenditure	482 592	–	–	–	–	–	3 412	3 412	486 004	511 903	540 349	
Surplus/(Deficit)	18 293	–	–	–	–	–	(12 127)	(12 127)	6 166	20 427	27 491	
Transfers and subsidies - capital	73 921	–	–	–	–	–	1 513	1 513	75 434	74 234	75 773	
Transfers and subsidies - capital	–	–	–	–	–	–	21 771	21 771	21 771	–	–	
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) before taxation	92 214	–	–	–	–	–	11 156	11 156	103 370	94 661	103 264	
Taxation	–	–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) after taxation	92 214	–	–	–	–	–	11 156	11 156	103 370	94 661	103 264	
Attributable to minorities	–	–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) attributable to municipality	92 214	–	–	–	–	–	11 156	11 156	103 370	94 661	103 264	
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–	
Surplus/ (Deficit) for the year	92 214	–	–	–	–	–	11 156	11 156	103 370	94 661	103 264	

REVENUE BY SOURCE

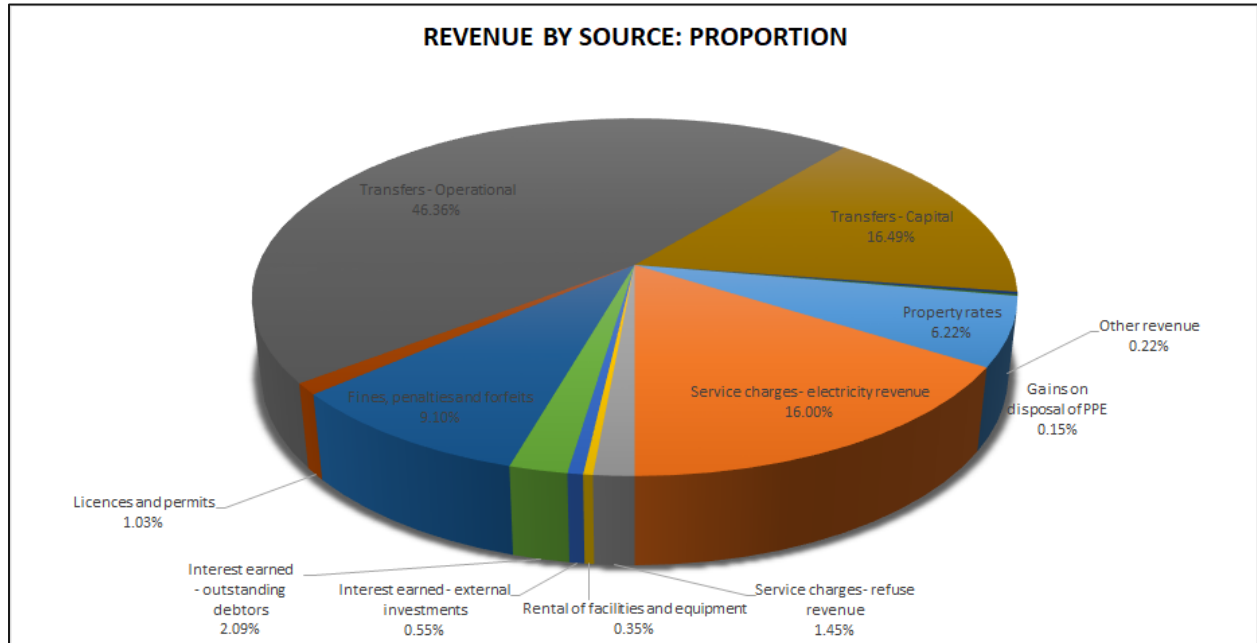


EXPENDITURE BY TYPE



The above graphs present comparison of original, main adjusted and special adjustment budget for revenue (by source) and expenditure (by type) and there are minor changes from the main adjustment budget.

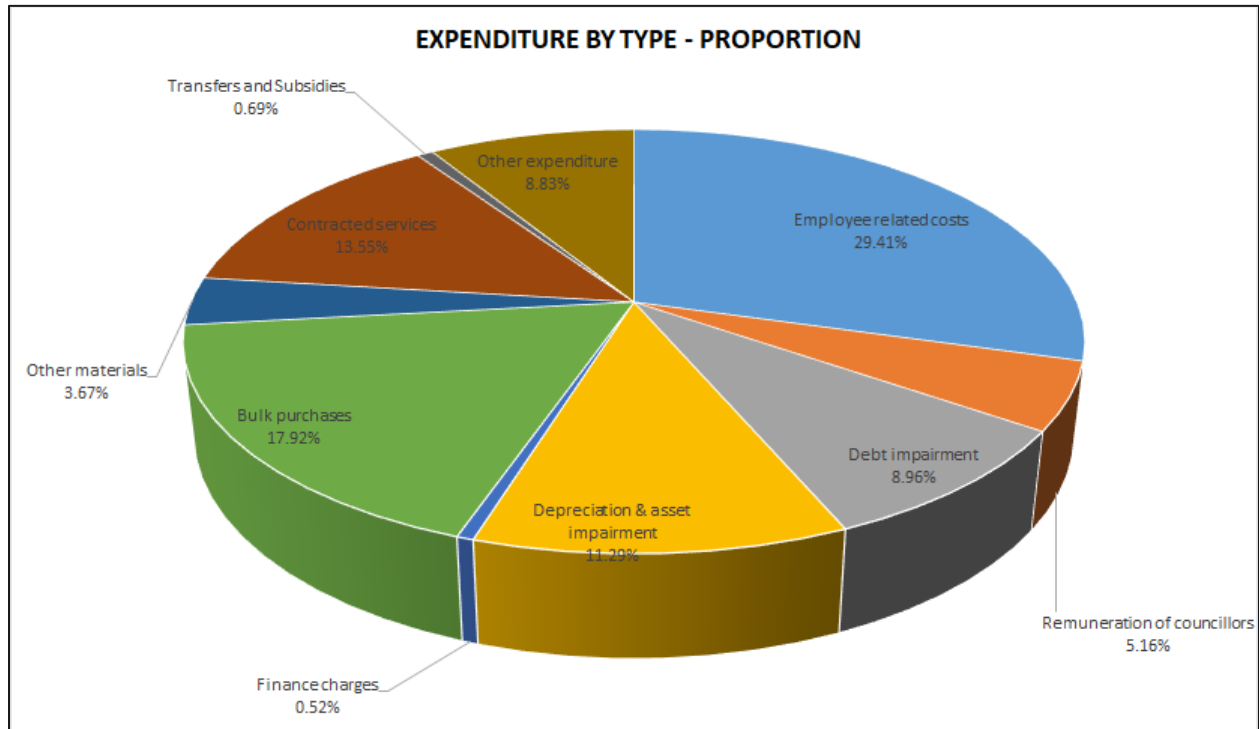
Revenue



Revenue

Fines; services charges; property rates and transfer are the major components of revenue types under operating budget.

EXPENDITURE BY TYPE



Expenditure

Employee related cost, contracted services; depreciation; debt impairment and bulk purchases are the major components or expenditure types under operating budget.

Table B5: Adjustment Capital Budget – vote and funding

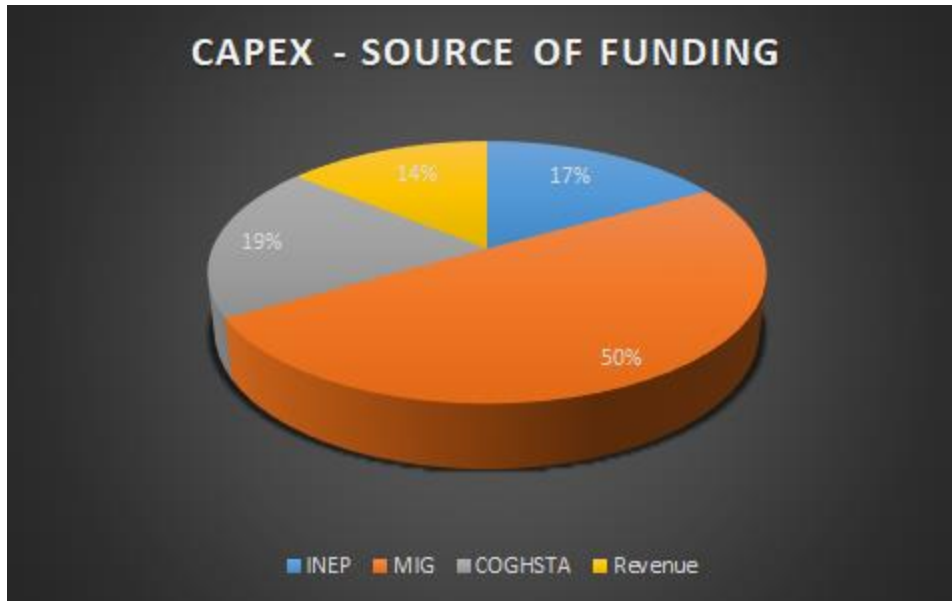
Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional											
<i>Governance and administration</i>	900	-	-	-	-	-	(785)	(785)	115	1 900	1 600
Executive and council	-						-	-	-	-	-
Finance and administration	900						(785)	(785)	115	1 900	1 600
Internal audit	-						-	-	-	-	-
<i>Community and public safety</i>	500	-	-	-	-	-	(500)	(500)	-	-	-
Community and social services	-						-	-	-	-	-
Sport and recreation	-						-	-	-	-	-
Public safety	500						(500)	(500)	-	-	-
Housing	-						-	-	-	-	-
Health	-						-	-	-	-	-
<i>Economic and environmental services</i>	72 906	-	-	-	-	-	19 004	19 004	91 910	73 674	71 436
Planning and development	-						-	-	-	-	-
Road transport	72 906						19 004	19 004	91 910	73 674	71 436
Environmental protection	-						-	-	-	-	-
<i>Trading services</i>	21 348	-	-	-	-	-	(270)	(270)	21 078	20 517	20 895
Energy sources	19 522						52	52	19 574	19 648	20 895
Water management	-						-	-	-	-	-
Waste water management	-						-	-	-	-	-
Waste management	1 826						(322)	(322)	1 504	870	-
<i>Other</i>	-						-	-	-	-	-
Total Capital Expenditure - Functional	95 654	-	-	-	-	-	17 449	17 449	113 103	96 092	93 931
Funded by:											
National Government	73 921						1 513	1 513	75 434	77 193	67 390
Provincial Government	-						21 771	21 771	21 771	-	-
District Municipality	-						-	-	-	-	-
Other transfers and grants	-						-	-	-	-	-
Transfers recognised - capital	73 921	-	-	-	-	-	23 284	23 284	97 205	77 193	67 390
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 733	-	-	-	-	-	(5 835)	(5 835)	15 898	18 899	26 541
Total Capital Funding	95 654	-	-	-	-	-	17 449	17 449	113 103	96 092	93 931

Capital expenditure budget has increased from R113, 090 million to R113, 102 million, minor increase due to rollover. The increase emanates from R12, thousand Intergrated Electrification Grant (INEP) savings roll over.

Table B5B: Adjustment Capital Budget – by Vote

Description	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
Capital expenditure - Vote											
Multi-year expenditure to be adjusted											
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services	50 583	-	-	-	-	-	2 024	2 024	52 607	67 428	64 474
Vote 7 - Development Planning	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	50 583	-	-	-	-	-	2 024	2 024	52 607	67 428	64 474
Single-year expenditure to be adjusted											
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	900	-	-	-	-	-	(386)	(386)	515	900	900
Vote 5 - Community Services	2 326	-	-	-	-	-	(822)	(822)	1 504	-	-
Vote 6 - Technical Services	41 845	-	-	-	-	-	16 632	16 632	58 477	27 714	31 130
Vote 7 - Development Planning	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	45 071	-	-	-	-	-	15 425	15 425	60 496	28 614	32 030
Total Capital Expenditure - Vote	95 654	-	-	-	-	-	17 449	17 449	113 103	96 042	96 503

Capital Expenditure: Sources of funding



The above graph reflects the funding proportion for capital expenditure budget after adjustment budget. The sources of funding for capital budget are as follows:

- Municipal Infrastructure Grant 50%
- Integrated National Electrification Programme Grant 19%
- Internally Generated Revenue 14%
- CoGHSTA/Mining Town 17%

Table B6: Adjustment Budget - Financial Position

Description	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 Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS											
Current assets											
Cash	4 882						11 700	11 700	16 582	9 904	15 000
Call investment deposits	24 155	-	-	-	-	-	(24 155)	(24 155)	(0)	21 417	30 944
Consumer debtors	41 950	-	-	-	-	-	6 995	6 995	48 945	48 499	54 834
Other debtors	40 727						9 010	9 010	49 737	48 203	56 333
Current portion of long-term receivables	-						-	-	-	-	-
Inventory	3 300						1 709	1 709	5 009	3 150	3 320
Total current assets	115 014	-	-	-	-	-	5 259	5 259	120 273	131 173	160 431
Non current assets											
Long-term receivables	-						-	-	-	-	-
Investments	-						-	-	-	-	-
Investment property	53 739						4 501	4 501	58 240	53 739	53 739
Investment in Associate	-						-	-	-	-	-
Property, plant and equipment	1 055 765	-	-	-	-	-	80 043	80 043	1 135 808	1 093 104	1 128 819
Biological	-						-	-	-	-	-
Intangible	85						(47)	(47)	39	85	85
Other non-current assets	13 476						526	526	14 002	14 246	15 016
Total non current assets	1 123 066	-	-	-	-	-	85 023	85 023	1 208 089	1 161 175	1 197 659
TOTAL ASSETS	1 238 080	-	-	-	-	-	90 283	90 283	1 328 363	1 292 347	1 358 090
LIABILITIES											
Current liabilities											
Bank overdraft	-						-	-	-	-	-
Borrowing	9 686	-	-	-	-	-	1 856	1 856	11 542	11 050	2 504
Consumer deposits	4 860						570	570	5 430	4 510	4 210
Trade and other payables	60 924	-	-	-	-	-	3 568	3 568	64 491	66 536	61 970
Provisions	5 658						850	850	6 508	5 700	5 800
Total current liabilities	81 128	-	-	-	-	-	6 843	6 843	87 971	87 796	74 484
Non current liabilities											
Borrowing	13 554	-	-	-	-	-	(85)	(85)	13 469	2 504	-
Provisions	90 142	-	-	-	-	-	(96)	(96)	90 046	90 956	93 708
Total non current liabilities	103 696	-	-	-	-	-	(181)	(181)	103 514	93 460	93 708
TOTAL LIABILITIES	184 824	-	-	-	-	-	6 662	6 662	191 485	181 256	168 192
NET ASSETS	1 053 256	-	-	-	-	-	83 621	83 621	1 136 877	1 111 091	1 189 899
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	1 053 256	-	-	-	-	-	83 621	83 621	1 136 877	1 111 091	1 189 899
Reserves	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	1 053 256	-	-	-	-	-	83 621	83 621	1 136 877	1 111 091	1 189 899

Table B6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (previously known as balance sheet).

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

order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

Table B6 is supported by an extensive table of notes (supporting table SB2) that provide detailed analysis of the major components of a number of items, including:

- Call investments deposits;
- Consumer debtors;
- Property, plant and equipment;
- Trade and other payables;
- Provisions non-current;
- Changes in net assets; and
- Reserves.

The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Original budget amount were exclusive of audited opening balances; the adjustment takes into account audited opening balances in the view of reporting with correcting figure. Investment under non-current assets relates to the deposit the municipality made to Eskom for electricity licenses to operate in the community and does not form part of cash and cash equivalent as the NT chart does not have provision for other non-current assets for this kind of investment except heritage assets. Since it causes confusion, the municipality decided to move it from investment to other non-current asset. We are in the process of requesting Treasury to add a segment on the chart.

Table B7: Adjustment Budget – Cash Flows

Description	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
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates	21 878						7 732	7 732	29 610	27 452	28 934
Service charges	91 398						1 383	1 383	92 781	90 816	95 720
Other revenue	17 441						(7 615)	(7 615)	9 827	18 361	19 353
Government - operating	272 618						596	596	273 214	291 737	314 255
Government - capital	73 921						-	-	73 921	74 234	75 773
Interest	3 861						(570)	(570)	3 291	4 589	4 837
Dividends	-						-	-	-	-	-
Payments											
Suppliers and employees	(372 021)						(1 070)	(1 070)	(373 091)	(399 263)	(428 452)
Finance charges	(2 505)						-	-	(2 505)	(1 141)	(53)
Transfers and Grants	(3 740)						400	400	(3 340)	(3 942)	(4 155)
NET CASH FROM/(USED) OPERATING ACTIVITIES	102 851	-	-	-	-	-	856	856	103 707	102 842	106 210
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	-						1 862	1 862	1 862	-	-
Decrease (Increase) in non-current debtors	-						-	-	-	-	-
Decrease (increase) other non-current receivables	-						-	-	-	-	-
Decrease (increase) in non-current investments	-						-	-	-	-	-
Payments											
Capital assets	(88 001)						(15 184)	(15 184)	(103 186)	(89 158)	(88 783)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(88 001)	-	-	-	-	-	(13 322)	(13 322)	(101 323)	(89 158)	(88 783)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	-						-	-	-	-	-
Borrowing long term/refinancing	-						-	-	-	-	-
Increase (decrease) in consumer deposits	(400)						47	47	(354)	(350)	(300)
Payments											
Repayment of borrowing	(9 686)						62	62	(9 624)	(10 980)	(2 489)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(10 086)	-	-	-	-	-	108	108	(9 978)	(11 330)	(2 789)
NET INCREASE/ (DECREASE) IN CASH HELD	4 764	-	-	-	-	-	(12 358)	(12 358)	(7 594)	2 353	14 639
Cash/cash equivalents at the year begin:	24 273						(96)	(96)	24 177	37 719	31 320
Cash/cash equivalents at the year end:	29 037						(12 455)	(12 455)	16 582	40 072	45 959

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget. The cash and cash equivalents increases because of healthy increase in operational activities due to implementations of various interventions, i.e. extensive debt collection drive, cost containment measures etc. The 2019/20 MTREF has been informed by the planning principle of ensuring adequate cash generation over the medium-term. Cash and cash equivalents at year-end totals to R16, 582 million and at the beginning of the 2019/20 financial year the municipality had a positive opening balance of R24, 273 million. Part of material and supplies are already purchased and located in stores and are classified as non-cash items.

Table B8: Adjustment Budget – Cash Backed Reserves

Description	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	
Cash and investments available												
Cash/cash equivalents at the year end	29 037	–	–	–	–	–	(12 455)	(12 455)	16 582	40 072	45 959	
Other current investments > 90 days	0	–	–	–	–	–	(0)	(0)	(0)	(8 752)	(15)	
Non current assets - Investments	–	–	–	–	–	–	–	–	–	–	–	
Cash and investments available:	29 037	–	–	–	–	–	(12 455)	(12 455)	16 582	31 320	45 944	
Applications of cash and investments												
Unspent conditional transfers	–	–	–	–	–	–	–	–	–	–	–	
Unspent borrowing	–	–	–	–	–	–	–	–	–	–	–	
Statutory requirements	1 473	–	–	–	–	–	–	–	1 473	1 552	1 636	
Other working capital requirements	12 959	–	–	–	–	–	(9 197)	(9 197)	3 762	10 903	(1 985)	
Other provisions	5 658	–	–	–	–	–	–	–	5 658	5 700	5 800	
Long term investments committed	–	–	–	–	–	–	–	–	–	–	–	
Reserves to be backed by cash/investments	–	–	–	–	–	–	–	–	–	–	–	
Total Application of cash and investments:	20 090	–	–	–	–	–	(9 197)	(9 197)	10 893	18 155	5 451	
Surplus(shortfall)	8 947	–	–	–	–	–	(3 258)	(3 258)	5 689	13 165	40 493	

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality’s budget must be “funded”.

The end objective of the medium-term framework is to ensure the budget is funded aligned to section 18 of the MFMA. As part of the budgeting and planning guidelines that informed the compilation of the 2019/20 MTREF together with this adjustment budget and considering the requirements of section 18 of the MFMA, it can be concluded that the 2019/20 Adjustment Budget is funded due to the cash surplus as opposed to a deficit. The municipality anticipate to spent hundred percent on grants hence no provision for unspent portion

Table B9: Adjustment Budget – Asset Management

Description	Budget Year 2019/20										Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	54 169	-	-	-	-	-	(8 946)	(8 946)	45 223	38 945	53 044	
Roads Infrastructure	30 521	-	-	-	-	-	(8 750)	(8 750)	21 771	20 006	34 897	
Electrical Infrastructure	19 522	-	-	-	-	-	52	52	19 574	17 039	16 547	
Infrastructure	50 043	-	-	-	-	-	(8 698)	(8 698)	41 345	37 045	51 444	
Operational Buildings	900	-	-	-	-	-	576	576	1 476	500	200	
Other Assets	900	-	-	-	-	-	576	576	1 476	500	200	
Computer Equipment	500	-	-	-	-	-	(386)	(386)	115	500	500	
Furniture and Office Equipment	400	-	-	-	-	-	134	134	534	400	400	
Machinery and Equipment	2 326	-	-	-	-	-	(572)	(572)	1 754	500	500	
Total Renewal of Existing Assets to be adjusted	23 813	-	-	-	-	-	42 605	42 605	66 417	38 615	26 422	
Roads Infrastructure	22 074	-	-	-	-	-	44 344	44 344	66 417	38 615	26 422	
Electrical Infrastructure	1 739	-	-	-	-	-	(1 739)	(1 739)	(0)	-	-	
Infrastructure	23 813	-	-	-	-	-	42 605	42 605	66 417	38 615	26 422	
Total Upgrading of Existing Assets to be adjusted	17 672	-	-	-	-	-	(16 210)	(16 210)	1 462	18 532	14 465	
Roads Infrastructure	15 196	-	-	-	-	-	(13 850)	(13 850)	1 346	15 923	12 690	
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	1 739	1 775	
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	870	-	
Infrastructure	15 196	-	-	-	-	-	(13 850)	(13 850)	1 346	18 532	14 465	
Operational Buildings	2 476	-	-	-	-	-	(2 476)	(2 476)	-	-	-	
Other Assets	2 476	-	-	-	-	-	(2 476)	(2 476)	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	116	116	116	-	-	
Total Capital Expenditure to be adjusted	95 654	-	-	-	-	-	17 449	17 449	113 103	96 092	93 931	
Roads Infrastructure	67 791	-	-	-	-	-	21 744	21 744	89 534	74 544	74 008	
Electrical Infrastructure	21 261	-	-	-	-	-	(1 687)	(1 687)	19 574	18 778	18 323	
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	870	-	
Infrastructure	89 051	-	-	-	-	-	20 057	20 057	109 108	94 192	92 331	
Operational Buildings	3 376	-	-	-	-	-	(1 900)	(1 900)	1 476	500	200	
Other Assets	3 376	-	-	-	-	-	(1 900)	(1 900)	1 476	500	200	
Computer Equipment	500	-	-	-	-	-	(386)	(386)	115	500	500	
Furniture and Office Equipment	400	-	-	-	-	-	134	134	534	400	400	
Machinery and Equipment	2 326	-	-	-	-	-	(456)	(456)	1 870	500	500	
TOTAL CAPITAL EXPENDITURE to be adjusted	95 654	-	-	-	-	-	17 449	17 449	113 103	96 092	93 931	
ASSET REGISTER SUMMARY - PPE (WDV)	1 055 851	-	-	-	-	-	79 996	79 996	1 135 847	1 093 190	1 128 904	
Roads Infrastructure	702 410	-	-	-	-	-	(65 243)	(65 243)	637 168	732 681	761 185	
Electrical Infrastructure	63 658	-	-	-	-	-	(9 003)	(9 003)	54 655	64 931	66 230	
Solid Waste Infrastructure	15 693	-	-	-	-	-	(3 491)	(3 491)	12 202	16 007	16 327	
Infrastructure	781 762	-	-	-	-	-	(77 737)	(77 737)	704 025	813 619	843 742	
Community Assets	187 691	-	-	-	-	-	(96 586)	(96 586)	91 105	191 445	195 274	
Heritage Assets	-	-	-	-	-	-	463	463	463	-	-	
Investment properties	-	-	-	-	-	-	58 240	58 240	58 240	-	-	
Other Assets	-	-	-	-	-	-	70 273	70 273	70 273	-	-	
Intangible Assets	291	-	-	-	-	-	(251)	(251)	39	296	302	
Computer Equipment	5 006	-	-	-	-	-	(1 360)	(1 360)	3 646	5 106	5 208	
Furniture and Office Equipment	29 144	-	-	-	-	-	(27 308)	(27 308)	1 836	29 727	30 322	
Machinery and Equipment	42 298	-	-	-	-	-	(13 393)	(13 393)	28 904	43 144	44 007	
Transport Assets	9 659	-	-	-	-	-	(8 961)	(8 961)	698	9 853	10 050	
Land	-	-	-	-	-	-	176 616	176 616	176 616	-	-	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	1 055 851	-	-	-	-	-	79 996	79 996	1 135 847	1 093 190	1 128 904	
Depreciation & asset impairment	53 842	-	-	-	-	-	988	988	54 830	61 786	63 036	
Repairs and Maintenance by asset class	10 617	-	-	-	-	-	1 187	1 187	11 804	27 262	10 182	
Roads Infrastructure	2 000	-	-	-	-	-	767	767	2 767	6 566	1 922	
Electrical Infrastructure	1 052	-	-	-	-	-	1 000	1 000	2 052	4 445	1 169	
Solid Waste Infrastructure	3 704	-	-	-	-	-	(3 704)	(3 704)	-	-	-	
Infrastructure	6 756	-	-	-	-	-	(1 937)	(1 937)	4 819	11 001	3 091	
Operational Buildings	1 052	-	-	-	-	-	(1 052)	(1 052)	-	-	-	
Other Assets	1 052	-	-	-	-	-	(1 052)	(1 052)	-	-	-	
Machinery and Equipment	1 757	-	-	-	-	-	5 228	5 228	6 985	16 261	7 091	
Transport Assets	1 052	-	-	-	-	-	(1 052)	(1 052)	-	-	-	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	64 459	0%	-	-	-	-	2 175	2 175	66 634	89 048	73 218	
Renewal and upgrading of Existing Assets as % of total capex	43%	0%							60%	59%	44%	
Renewal and upgrading of Existing Assets as % of deprecn*	77%	0%							124%	92%	65%	
R&M as a % of PPE	1%	0%							1%	2%	1%	
Renewal and upgrading and R&M as a % of PPE	5%	0%							7%	8%	5%	

Table B10: Adjustment Budget – Basic Service Delivery Measurement

Description	Budget Year 2019/20							Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets									
Energy:									
Electricity (at least min. service level)	69	-	-	-	-	-	69	-	-
Electricity - prepaid (> min.service level)		-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total	69	-	-	-	-	-	69	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-
Other energy sources	3	-	-	-	-	-	3	-	-
Below Minimum Servic Level sub-total	3	-	-	-	-	-	3	-	-
Total number of households	73	-	-	-	-	-	73	-	-
Refuse:									
Removed at least once a week (min.service)	12	-	-	-	-	-	12	-	-
Minimum Service Level and Above sub-total	12	-	-	-	-	-	12	-	-
Removed less frequently than once a week	0	-	-	-	-	-	0	-	-
Using communal refuse dump	2	-	-	-	-	-	2	-	-
Using own refuse dump	43	-	-	-	-	-	43	-	-
Other rubbish disposal	1	-	-	-	-	-	1	-	-
No rubbish disposal	9	-	-	-	-	-	9	-	-
Below Minimum Servic Level sub-total	54	-	-	-	-	-	54	-	-
Total number of households	66	-	-	-	-	-	66	-	-
Households receiving Free Basic Service									
Electricity/other energy (50kwh per household per month)	1 473	-	-	-	-	-	0	-	-
Refuse (removed at least once a week)	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)									
Electricity/other energy (50kwh per indigent household per month)	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	1 245	1	-	1 473	1 552	3 025	3 026	-	-
Total cost of FBS provided	1 245	1	-	1 473	1 552	3 025	3 026	-	-
Highest level of free service provided									
Property rates (R'000 value threshold)	30	-	-	-	-	-	30	-	-
Electricity (kw per household per month)	0	-	-	-	-	-	0	-	-
Refuse (average litres per week)	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided (R'000)	-	-	-	-	-	-	-	-	-
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	9 586	-	-	-	-	-	9 586	10 104	10 649
Electricity/other energy (in excess of 50 kwh per indigent household per month)	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	9 586	-	-	-	-	-	9 586	10 104	10 649

Special Adjustment budget 2019/20

PART 2 – SUPPORTING DOCUMENTATION

Table SB 1: Adjustment Budget – Budgeted Financial Performance

Description	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 Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
REVENUE ITEMS											
Property rates											
Total Property Rates	44 312 978						1 931 300	1 931 300	46 244 278	46 705 879	49 227 997
less Revenue Foregone	9 585 951						-	-	9 585 951	10 103 593	10 649 187
Net Property Rates	34 727 027	-	-	-	-	-	1 931 300	1 931 300	36 658 327	36 602 287	38 578 810
Service charges - electricity revenue											
Total Service charges - electricity revenue	92 957 257						1 348 740	1 348 740	94 305 997	97 976 949	103 267 705
Net Service charges - electricity revenue	92 957 257	-	-	-	-	-	1 348 740	1 348 740	94 305 997	97 976 949	103 267 705
Service charges - refuse revenue											
Total landfill revenue	8 549 809						-	-	8 549 809	9 011 498	9 498 119
Net Service charges - refuse revenue	8 549 809	-	-	-	-	-	-	-	8 549 809	9 011 498	9 498 119
Other revenue	1 664 477						- 374 935	- 374 935	1 289 542	1 754 359	1 849 095
Total 'Other' Revenue	1 664 477	-	-	-	-	-	- 374 935	- 374 935	1 289 542	1 754 359	1 849 095
EXPENDITURE ITEMS											
Employee related costs											
Basic Salaries and Wages	118 386 950						- 1 603 900	- 1 603 900	116 783 050	126 147 636	132 835 344
Pension and UIF Contributions	690 840						- 899 435	- 899 435	208 595	736 752	775 896
Medical Aid Contributions	4 721 412						685 360	685 360	5 406 772	5 035 428	5 302 308
Overtime	1 948 092						-	-	1 948 092	2 077 668	2 187 804
Performance Bonus	7 550 844						- 460 955	- 460 955	7 089 889	8 052 960	8 479 728
Motor Vehicle Allowance	11 570 976						- 721 380	- 721 380	10 849 596	12 340 872	12 994 884
Cellphone Allowance	-						353 100	353 100	353 100	-	-
Housing Allowances	203 763						- 29 310	- 29 310	174 453	217 380	228 840
Other benefits and allowances	-						- 575 675	- 575 675	575 675	-	-
Payments in lieu of leave	1 971 600						- 1 476 034	- 1 476 034	495 566	2 103 756	2 215 224
Long service awards	485 904						- 40 305	- 40 305	445 599	518 220	545 676
Post-retirement benefit obligations	-						5 825	5 825	5 825	-	-
sub-total	147 530 381	-	-	-	-	-	- 4 762 709	- 4 762 709	142 767 672	157 230 672	165 565 704
Less: Employees costs capitalised to PPE	-						-	-	-	-	-
Total Employee related costs	147 530 381	-	-	-	-	-	- 4 762 709	- 4 762 709	142 767 672	157 230 672	165 565 704
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment	58 223 100						- 5 891 401	- 5 891 401	52 331 699	61 367 196	62 594 664
Lease amortisation	397 584						-	-	397 584	419 064	441 684
Capital asset impairment	-						2 100 456	2 100 456	2 100 456	-	-
Total Depreciation & asset impairment	58 620 684	-	-	-	-	-	- 3 790 945	- 3 790 945	54 829 739	61 786 260	63 036 348
Bulk purchases											
Electricity Bulk Purchases	80 941 008						6 058 995	6 058 995	87 000 003	93 405 924	107 883 840
Total bulk purchases	80 941 008	-	-	-	-	-	6 058 995	6 058 995	87 000 003	93 405 924	107 883 840
Transfers and grants											
Cash transfers and grants	3 740 229						- 400 000	- 400 000	3 340 229	3 942 192	4 155 084
Total transfers and grants	3 740 229	-	-	-	-	-	- 400 000	- 400 000	3 340 229	3 942 192	4 155 084
Contracted services											
Refuse Removal	6 732 800						- 1 000 632	- 1 000 632	5 732 168	7 096 371	7 217 010
Traffic Fines Management	650 000						-	-	650 000	685 100	696 747
Business and Advisory - Project Management	806 231						-	-	806 231	6 567	6 679
Business and Advisory - Audit Committee	771 784						-	-	771 784	813 460	827 289
Legal Advice and Litigation	2 630 000						3 500 000	3 500 000	6 130 000	2 772 020	2 819 144
Administrative and Support Staff	3 400 000						- 127 038	- 127 038	3 272 962	3 583 600	3 644 521
Business and Advisory - Accountants and Auditors	11 432 732						1 599 987	1 599 987	13 032 719	12 050 100	12 254 951
Business and Advisory - Communications	1 500 000						1 260 524	1 260 524	2 760 524	1 581 000	1 607 877
Business and Advisory - External audit	526 000						-	-	526 000	554 404	563 829
Reviewing of Roosenekal landfill site licence	260 870						-	-	260 870	-	-
Security Services	13 676 004						-	-	13 676 004	14 414 508	14 659 555
Valuer	2 100 000						601 722	601 722	2 701 722	2 213 400	2 251 028
Maintenance of landfill	3 704 348						- 840 356	- 840 356	2 863 992	3 904 383	3 970 757
Employee wellness	157 800						40 000	40 000	197 800	166 321	169 149
Event management	-						- 533 521	- 533 521	533 521	-	-
landfill site auditing	1 617 373						- 260 870	- 260 870	1 356 504	1 704 712	2 119 388
Development of Integrated Waste Management plan	260 870						- 434 783	- 434 783	173 913	-	-
Outreach and Campaigns	434 783						- 200 225	- 200 225	234 558	-	-
Burial Services	1 105 200						250 000	250 000	1 355 200	1 164 881	3 555 941
MPAC Programme	105 200						4 700 000	4 700 000	4 805 200	110 881	116 868
Other Contracted Services	1 916 389						3 463 715	3 463 715	5 380 103	2 019 277	1 762 424
sub-total	53 788 383	-	-	-	-	-	- 12 018 523	- 12 018 523	65 806 906	54 840 985	58 243 157
Total contracted services??	53 788 383	-	-	-	-	-	- 12 018 523	- 12 018 523	65 806 906	54 840 985	58 243 157

Table SB 1: Adjustment Budget – Budgeted Financial Performance (Continue)

Description	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 Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Other Expenditure By Type											
General expenses	2 451 968						798 432	798 432	3 250 400	632 092	666 225
Assets less capitalisation threshold	398 208						- 201 545	- 201 545	196 663	419 712	442 376
Communication:Telephone Fax Telegraph and Telex	3 200 000						200 000	200 000	3 400 000	3 372 800	3 430 138
Municipal services	1 052 000						- 636 408	- 636 408	415 592	1 108 808	1 168 684
Seminars, conference and workshops	2 569 757						1 228 447	1 228 447	3 798 204	2 708 524	2 854 785
Professional bodies and subscriptions	1 472 800						-	-	1 472 800	1 552 331	1 636 157
SPLUMA Implementation	1 700 000						3 457 081	3 457 081	5 157 081	2 654 000	1 110 916
Entertainment	16 000						- 2 002	- 2 002	13 998	16 000	16 000
Operating leases	7 231 215						- 2 741 591	- 2 741 591	4 489 624	5 155 100	4 811 616
Insurance	5 200 000						- 1 354 831	- 1 354 831	3 845 169	5 480 800	5 776 763
Workmen's Compensation Fund	946 800						-	-	946 800	997 927	1 051 815
Printing and Publication	2 992 968						- 1 196 536	- 1 196 536	1 796 433	3 154 589	3 324 937
Protective Clothing	800 000						- 301 207	- 301 207	498 793	843 200	888 733
Skills development levy	1 376 553						- 56 408	- 56 408	1 320 146	1 450 887	1 529 235
Travel agents, subsistence, travelling and accomodation	4 200 646						- 213 952	- 213 952	3 986 694	4 427 481	4 666 565
Software Licences	2 104 000						800 000	800 000	2 904 000	2 217 616	2 337 367
Communication:Cellular Contract (Subscription and Calls)	236 588						- 236 588	- 236 588	-	249 364	253 603
Disaster Relief Grant COVID-19 (Corona virus)	-						596 000	596 000	596 000	-	-
Bank charges	712 663						- 121 582	- 121 582	591 081	751 146	791 708
Remuneration of Ward Committees	1 100 000						2 500 000	2 500 000	3 600 000	1 159 400	1 222 008
Licences:Motor Vehicle Licence and Registrations	226 535						- 75 500	- 75 500	151 035	238 767	251 661
Vehicle Tracking	280 048						516 402	516 402	796 450	295 170	311 109
Advertising	292 949						- 136 920	- 136 920	156 029	308 769	325 442
Total Other Expenditure	40 561 699	-	-	-	-	-	2 821 292	2 821 292	43 382 991	39 194 484	38 867 842
Repairs and Maintenance by Expenditure Item											
Other materials	6 912 840						2 027 381	2 027 381	8 940 221		
Contracted Services	3 704 348						- 840 352	- 840 352	2 863 996		
Total Repairs and Maintenance Expenditure	10 617 188	-	-	-	-	-	1 187 029	1 187 029	11 804 217	-	-

Indigents in the municipality are residing in ESKOM licensed areas therefore is no revenue forgone from municipal perceptive hence no reduction of cost of free basic charge.

Table SB 2: Adjustment Budget – Supporting detail to Financial Position

Description	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 Adjsts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS											
Call investment deposits											
Call deposits	24 154 615						-24 154 615	-24 154 615	- 0	21 416 622	30 944 086
Other current investments	-						-	-	-	-	-
Total Call investment deposits	24 154 615	-	-	-	-	-	-24 154 615	-24 154 615	- 0	21 416 622	30 944 086
Consumer debtors											
Consumer debtors	41 949 994						50 499 674	50 499 674	92 449 668	48 499 183	54 834 029
Less: provision for debt impairment	-	-	-	-	-	-	43 504 937	43 504 937	43 504 937	-	-
Total Consumer debtors	41 949 994	-	-	-	-	-	6 994 737	6 994 737	48 944 731	48 499 183	54 834 029
Debt impairment provision											
Balance at the beginning of the year	-							-	-	-	-
Contributions to the provision	-						43 504 937	43 504 937	43 504 937	-	-
Bad debts written off										-	-
Balance at end of year	-	-	-	-	-	-	43 504 937	43 504 937	43 504 937	-	-
Property, plant & equipment											
PPE at cost/valuation (excl. finance leases)	1 055 765 407						80 042 811	80 042 811	1 135 808 218	1 093 104 436	1 128 818 730
Leases recognised as PPE							-	-	-	-	-
Less: Accumulated depreciation							-	-	-	-	-
Total Property, plant & equipment	1 055 765 407	-	-	-	-	-	80 042 811	80 042 811	1 135 808 218	1 093 104 436	1 128 818 730
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)	9 686 046						1 855 885	1 855 885	11 541 931	11 050 328	2 503 603
Current portion of long-term liabilities	-						-	-	-	-	-
Total Current liabilities - Borrowing	9 686 046	-	-	-	-	-	1 855 885	1 855 885	11 541 931	11 050 328	2 503 603
Trade and other payables											
Trade Payables	55 466 250						3 567 566	3 567 566	59 033 816	57 466 250	60 569 428
Other creditors	5 457 392						-	-	5 457 392	9 069 637	1 400 566
Unspent conditional grants and receipts	-						-	-	-	-	-
VAT	-						-	-	-	-	-
Total Trade and other payables	60 923 642	-	-	-	-	-	3 567 566	3 567 566	64 491 208	66 535 887	61 969 994
Non current liabilities - Borrowing											
Borrowing	-						-	-	-	-	-
Finance leases (including PPP asset element)	13 553 931						- 85 166	- 85 166	13 468 764	2 503 603	-
Total Non current liabilities - Borrowing	13 553 931	-	-	-	-	-	- 85 166	- 85 166	13 468 764	2 503 603	-
Provisions - non current											
Retirement benefits	40 000 000						-	-	40 000 000	40 000 000	40 000 000
List other major items									-	-	-
Refuse landfill site rehabilitation	45 923 704						-	-	45 923 704	46 738 174	49 262 035
Other	4 218 110						- 96 221	- 96 221	4 121 889	4 218 110	4 445 888
Total Provisions - non current	90 141 814	-	-	-	-	-	- 96 221	- 96 221	90 045 593	90 956 284	93 707 923
CHANGES IN NET ASSETS											
Accumulated surplus/(Deficit)											
Accumulated surplus/(Deficit) - opening balance	1 053 256 389						83 620 782	83 620 782	1 136 877 171	1 111 091 337	1 189 898 591
Accumulated Surplus/(Deficit)	1 053 256 389	-	-	-	-	-	83 620 782	83 620 782	1 136 877 171	1 111 091 337	1 189 898 591
Reserves											
Total Reserves	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	1 053 256 389	-	-	-	-	-	83 620 782	83 620 782	1 136 877 171	1 111 091 337	1 189 898 591

Table SB 3: Adjustment Budget – Performance Objectives

Description	Unit of measurement	Budget Year 2019/20										Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
KPA 2: INSTITUTIONAL DEVELOPMENT AND MUNICIPAL TRANSFORMATION	% of KPIs and projects attaining organisational targets (total organisation)	95%	-	-	-	-	-	-	-	-	95%	95%	95%
Improved efficiency and effectiveness of the Municipal Administration	Final SDBIP approved by Mayor within 28 days after approval of Budget	1	-	-	-	-	-	-	-	-	1	1	1
KPA 5: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	% spend of the Total Operational Budget excluding non-cash items	100%	-	-	-	-	-	-	-	-	100%	100%	100%
To implement sound Financial management practices	% of remuneration compared to total operating expenditure	38%	-	-	-	-	-	-	-	-	38%	38%	38%
KPA 6: GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Number of final audited Annual Report submitted to Council on or before end of January	1	-	-	-	-	-	-	-	-			
To strengthen participatory governance within the community	% of Council meetings resolutions implemented within the prescribed timeframe (3 months)	100%	-	-	-	-	-	-	-	-	100%	100%	100%
To strengthen participatory governance within the community	Number Final IDP tabled and approved by Council by the 31 May	1	-	-	-	-	-	-	-	-			
KPA 6: GOOD GOVERNANCE AND PUBLIC PARTICIPATION	% of Auditor General matters resolved as per the approved audit action plan by 30 June 2018	100%	-	-	-	-	-	-	-	-	100%	100%	100%
To create a culture of accountability and transparency	% execution of identified risk management plan within prescribed timeframes per quarter	100%	-	-	-	-	-	-	-	-	100%	100%	100%
KPA 3: LOCAL ECONOMIC DEVELOPMENT	Number of Grant agreement signed between EMLM and dept. of public works stipulating the EPWP targets	1	-	-	-	-	-	-	-	-	1	1	1
KPA 4 – BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	% of registered indigent households with access to free basic electricity services by 30 June (GKPI)	60%	-	-	-	-	-	-	-	-	60%	60%	60%
KPA 5: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	Cost coverage ratio by the 30 June 2018 (GKPI)	4.01	-	-	-	-	-	-	-	-	4.01	4.01	4.01
To implement sound Financial management practices	% Collection Rate	89%	-	-	-	-	-	-	-	-	89%	89%	89%
Number of assets verification reports submitted to municipal manager by 30 June	Number of Set of Financial statements		-	-	-	-	-	-	-	-			
KPA 5: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	Audited Annual Financial Statements (AFS) and Audit report submitted to council by 31 December	1	-	-	-	-	-	-	-	-	1	1	1
Compliance to MFMA legislation	number of monthly SCM deviation reports submitted to municipal manager	12	-	-	-	-	-	-	-	-			
Compliance to MFMA legislation	% Payment of creditors within 30 days	100%	-	-	-	-	-	-	-	-	100%	100%	100%
Compliance to MFMA legislation	Number of Set of Financial statements	2	-	-	-	-	-	-	-	-			
To attract, develop and retain ethical and best human capital	Audited Annual Financial Statements (AFS) and Audit report submitted to council by 31 December	1	-	-	-	-	-	-	-	-			
To attract, develop and retain ethical and best human capital	number of monthly SCM deviation reports submitted to municipal manager	12	-	-	-	-	-	-	-	-			
To attract, develop and retain ethical and best human capital	% Payment of creditors within 30 days	100%	-	-	-	-	-	-	-	-	100%	100%	100%
Reduction in the level of Service Delivery backlogs	% of households with access to a minimum level of basic waste removal by 30 June 2018 (once per week) (GKPI)	17%	-	-	-	-	-	-	-	-	17%	17%	17%
To facilitate promotion of education upliftment within communities	Number of initiatives held to promote library facilities by 30 June	4	-	-	-	-	-	-	-	-	4	4	4
To ensure communities are contributing towards climate change and reduction of	Number of waste minimization projects initiated by 30 June (Environmental awareness programmes)	4	-	-	-	-	-	-	-	-	4		
Increase the accessibility of emergency services to the community	Number of disaster awareness campaigns conducted by 30 June	4	-	-	-	-	-	-	-	-	4		
Facilitate safe and secure neighborhoods	Number of community safety forum meeting held	4	-	-	-	-	-	-	-	-	4		
To facilitate economic growth and sustainable job creation	Number of additional jobs to be created using the Expanded Public Works Programme guidelines and other municipal	630	-	-	-	-	-	-	-	-	630	630	630
To facilitate economic growth and sustainable job creation	% development of lighting master plan	100%	-	-	-	-	-	-	-	-	100%	100%	100%
To facilitate economic growth and sustainable job creation	Number of additional households living in formal areas provided with electricity connections	1 000	-	-	-	-	-	-	-	-			
To facilitate economic growth and sustainable job creation	Kilometers of new paved roads to be built kilometers of roads resurfaced/rehabilitated/resealed	8	-	-	-	-	-	-	-	-			
To facilitate economic growth and sustainable job creation	% Development of roads master plan and maintenance plan	100%	-	-	-	-	-	-	-	-	100%	100%	100%
To facilitate economic growth and sustainable job creation	% Roads signs, main holes, temporary bridges and sign boards	100%	-	-	-	-	-	-	-	-	100%	100%	100%
To facilitate economic growth and sustainable job creation	Percentage of Household Electrified relative to backlog	100%	-	-	-	-	-	-	-	-	100%	100%	100%
To provide a systematic integrated spatial / land development policy	Number of informal settlements targeted for upgrading	1	-	-	-	-	-	-	-	-	1	1	1
To provide a systematic integrated spatial / land development policy	% Development of a Spatial Development Framework	100%	-	-	-	-	-	-	-	-	100%	100%	100%
To provide a systematic integrated spatial / land development policy	% of Site demarcation projects completed	100%	-	-	-	-	-	-	-	-	100%	100%	100%
To provide a systematic integrated spatial / land development policy	% projects implemented based on SPLUMA	100%	-	-	-	-	-	-	-	-	100%	100%	100%
To provide a systematic integrated spatial / land development policy	% of land use applications received and processed within 90 days	100%	-	-	-	-	-	-	-	-	100%	100%	100%
Increase regularisation of built environment	% of new building plans of less than 500 square metres assessed within 10 days of receipt of plans	100%	-	-	-	-	-	-	-	-	100%	100%	100%
Increase regularisation of built environment	% of new building plans of more than 500 square meters assessed within 28 days of receipt of plans	100%	-	-	-	-	-	-	-	-	100%	100%	100%
Increase regularisation of built environment	% of inspections conducted on building construction with an approved plan to ensure compliance with National Building Regulations and Building Standards Act	100%	-	-	-	-	-	-	-	-	100%	100%	100%
To facilitate economic growth and sustainable job creation	Number of job opportunities provided through EPWP grant by 30 June	70	-	-	-	-	-	-	-	-	70	70	70
To facilitate economic growth and sustainable job creation	Number of networking events held by 30 June	2	-	-	-	-	-	-	-	-	2	2	2
To facilitate economic growth and sustainable job creation	Number of SMME's and Co-operatives capacity building workshops held by 30 June	4	-	-	-	-	-	-	-	-	4	4	4
To facilitate economic growth and sustainable job creation	Number of Review of LED Strategy	1	-	-	-	-	-	-	-	-	1	1	1
Facilitate promotion of health and well-being of communities	Number of Transversal programmes implemented in terms of mainstreaming with respect to HIV/AIDS, Gender, Disability and Social Justice	4	-	-	-	-	-	-	-	-	4	4	4
To strengthen participatory governance within the community	Number of quarterly reports submitted to Council in terms of items raised during public participation; within the municipality	4	-	-	-	-	-	-	-	-	4	4	4
Public Participation	Number of Community Satisfaction Surveys conducted by the 30 June	1	-	-	-	-	-	-	-	-	1	1	1
To create a culture of accountability and transparency	Number of MPAC quarterly reports submitted to council	4	-	-	-	-	-	-	-	-	4	4	4
Facilitates promotion of health and well-being of communities	Number of Mayoral outreach projects initiated by 30 June	2	-	-	-	-	-	-	-	-	2	2	2
Facilitates promotion of health and well-being of communities	Number of Speaker's outreach projects initiated by 30 June	2	-	-	-	-	-	-	-	-	2	2	2
Facilitates promotion of health and well-being of communities	number of MPAC outreach projects initiated by 30 June	1	-	-	-	-	-	-	-	-	1	1	1

Table SB 4: Adjustment Budget – Performance Indicators and Benchmarks

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
Borrowing Management									
Credit Rating	Short term/long term rating	0%	0%	0%	0%	0%	0%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.9%	1.4%	2.7%	2.5%	0.0%	2.5%	2.4%	0.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5.4%	3.6%	5.4%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	87.9%	71.5%	165.2%	141.8%	0.0%	136.9%	149.4%	215.4%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	87.9%	71.5%	165.2%	141.8%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	21.0%	6.8%	24.7%	35.8%	0.0%	19.0%	35.7%	61.7%
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	74.8%	86.8%	88.1%	86.0%		86.0%	83.1%	82.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		87.4%	88.1%	85.8%	83.1%		83.1%	82.4%	82.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	16.2%	13.2%	20.8%	16.5%	0.0%	20.1%	18.2%	19.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	2.5%	3.0%	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%
Creditors to Cash and Investments		311.7%	1321.2%	288.3%	191.0%	0.0%	353.6%	143.4%	131.8%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	9 916	16 149	14 000	14 242	-	-	13 020	11 000
	Total Cost of Losses (Rand '000)	8 330	21 200	15 000	15 000	-	-	14 000	12 500
	% Volume (units purchased and generated less units sold)/units purchased and generated	14.0%	23.0%	20.0%	18.0%	0.0%	0.0%	15.6%	13.0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	% Volume (units purchased and generated less units sold)/units purchased and generated	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	30.1%	30.0%	28.1%	29.5%	0.0%	29.0%	29.5%	29.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	35.0%	35.4%	33.4%					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.6%	2.9%	3.8%	2.1%	0.0%	2.4%	5.1%	1.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12.6%	12.7%	11.3%	12.2%	0.0%	11.7%	11.8%	11.1%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	911.8%	1351.9%	2108.3%	1883.2%	0.0%	1806.4%	9464.1%	9975.1%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	60.8%	54.8%	71.3%	8.4%	0.0%	10.0%	9.1%	9.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	75.9%	18.8%	58.9%	0.0%	0.0%	0.0%	0.0%	0.0%

Table SB 5: Adjustment Budget – Social, Economic and Demographic Statistics and Assumptions

Description of economic indicator	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
Demographics									
Population				268 256					268 256
Females aged 5 - 14				31 654					46 322
Males aged 5 - 14				31 922					28 677
Females aged 15 - 34				60 089					44 636
Males aged 15 - 34				58 480					41 644
Unemployment				115 082					106 977
Monthly Household income (no. of households)									
None									8 435
R1 - R1 600									3 796
R1 601 - R3 200									6 808
R3 201 - R6 400									15 244
R6 401 - R12 800									13 858
R12 801 - R25 600									5 784
R25 601 - R51 200									3 133
R52 201 - R102 400									2 049
R102 401 - R204 800									904
R204 801 - R409 600									181
R409 601 - R819 200									60
> R819 200									60
Poverty profiles (no. of households)									
< R2 060 per household per month									
Insert description									
Household/demographics (000)									
Number of people in municipal area									268 256
Number of poor people in municipal area									
Number of households in municipal area									
Number of poor households in municipal area									
Definition of poor household (R per month)									

Municipal in-house services	2016/17	2017/18	2018/19	Budget Year 2019/20			2019/20 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Total number of households	-	-	-	-	-	-	-	-	-
Energy:									
Electricity (at least min.service level)									
Electricity - prepaid (min.service level)	58 750		62 464	62 464	62 464	69 458	69 458	73 278	77 235
Minimum Service Level and Above sub-total	58 750	-	62 464	62 464	62 464	69 458	69 458	73 278	77 235
Electricity (< min.service level)	-								
Electricity - prepaid (< min. service level)	-								
Other energy sources	3 126		3 895	3 895	3 895	3 480	3 480	3 000	3 162
Below Minimum Service Level sub-total	3 126	-	3 895	3 895	3 895	3 480	3 480	3 000	3 162
Total number of households	61 876	-	66 359	66 359	66 359	72 938	72 938	76 278	80 397

Special Adjustment budget 2019/20

Services provided by 'external mechanisms'		2016/17	2017/18	2018/19	Budget Year 2019/20			2019/20 Medium Term Revenue &		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Just Breeze jy Tlou ya Hlaka	Refuse:									
	Removed at least once a week	6 527	6 122	16 042	16 042	16 042	11 534	11 534	11 534	11 534
	Minimum Service Level and Above sub-total	6 527	6 122	16 042	16 042	16 042	11 534	11 534	11 534	11 534
	Removed less frequently than once a week			405	405	405	405	405	405	405
	Using communal refuse dump			1 993	1 993	1 993	1 993	1 993	1 993	1 993
	Using own refuse dump			38 712	38 712	38 712	42 524	42 524	42 524	42 524
	Other rubbish disposal			703	703	703	703	703	703	703
	No rubbish disposal			8 504	8 504	8 504	8 504	8 504	8 504	8 504
	Below Minimum Service Level sub-total	-	-	50 317	50 317	50 317	54 129	54 129	54 129	54 129
	Total number of households	6 527	6 122	66 359	66 359	66 359	65 663	65 663	65 663	65 663

Detail of Free Basic Services (FBS) provided		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
Electricity	Location of households for each type of FBS											
List type of FBS service	Formal settlements - (50 kwh per indigent household per month R '000)											
	Number of HH receiving this type of FBS	1 473	30								30	
	Informal settlements (R '000)	1 245	1				1 473	1 552	3 025	3 026	1 552	1 636
	Number of HH receiving this type of FBS											
	Informal settlements targeted for upgrading (R '000)											
	Number of HH receiving this type of FBS											
	Living in informal backyard rental agreement (R '000)											
	Number of HH receiving this type of FBS											
	Other (R '000)											
	Number of HH receiving this type of FBS											
	Total cost of FBS - Electricity for informal settlements	1 245	1	-	-	-	1 473	1 552	3 025	3 026	1 552	1 636

Table SB 6: Adjustment Budget – Funding Measurements

Description	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
Funding measures									
Cash/cash equivalents at the year end - R'000	18(1)b	20 944	6 194	24 177	29 037	–	16 582	40 072	45 959
Cash + investments at the yr end less applications - R'000	18(1)b	(25 013)	(45 959)	59 811	8 947	–	5 689	13 165	40 493
Cash year end/monthly employee/supplier payments	18(1)b	0.76	0.19	2.90	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	(36 060)	453	40 265	92 214	–	103 370	94 661	103 264
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	7.0%	-8.1%	31.0%	0.0%	0.0%	0.0%	-3.1%	-0.6%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	0.0%	0.0%	0.0%	58.0%	0.0%	61.5%	57.5%	57.5%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	20.5%	74.2%	38.7%	40.6%	0.0%	30.7%	40.6%	39.1%
Capital payments % of capital expenditure	18(1)c;19	100.0%	98.9%	100.0%	92.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	48.4%	-12.1%	78.1%	35.4%			-2.0%	15.0%
Long term receivables % change - incr(decr)	18(1)a	0.0%	0.0%	0.0%				0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	1.1%	1.3%	1.1%	1.0%	0.0%	1.0%	2.5%	0.9%
Asset renewal % of capital budget	20(1)(vi)	50.4%	39.6%	0.0%	24.9%	0.0%	58.7%	40.2%	28.1%

Table SB 7: Adjustment Budget – Transfers and Grants Receipts

Description	Budget Year 2019/20							Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
RECEIPTS:									
Operating Transfers and Grants									
National Government:	272 618	-	-	-	596	596	273 214	291 737	314 255
Local Government Equitable Share	269 009				-	-	269 009	289 070	311 324
Finance Management	2 235				-	-	2 235	2 667	2 931
EPWP Incentive	1 374				-	-	1 374	-	-
Disaster Relief Grant COVID-19 (Corona virus)	-				596	596	596	-	-
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A	-				-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
N/A	-				-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A	-				-	-	-	-	-
Total Operating Transfers and Grants	272 618	-	-	-	596	596	273 214	291 737	314 255
Capital Transfers and Grants									
National Government:	73 921	-	-	-	-	-	73 921	74 234	75 773
Municipal Infrastructure Grant (MIG)	54 921				-	-	54 921	57 934	62 269
Intergrated National Electrification Grant	19 000				-	-	19 000	16 300	13 504
Provincial Government:	-	-	-	-	-	-	-	-	-
Coghsta - Development	-				-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
N/A	-				-	-	-	-	-
Total Capital Transfers and Grants	73 921	-	-	-	-	-	73 921	74 234	75 773
TOTAL RECEIPTS OF TRANSFERS & GRANTS	346 539	-	-	-	596	596	347 135	365 971	390 028

Table SB 8: Adjustment Budget – Transfers and Grants Expenditure

Description	Budget Year 2019/20							Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:									
Operating expenditure of Transfers and Grants									
National Government:	272 618	-	-	-	596	596	273 214	291 737	314 255
Local Government Equitable Share	269 009				-	-	269 009	289 070	311 324
Finance Management	2 235				-	-	2 235	2 667	2 931
EPWP Incentive	1 374						1 374	-	-
Disaster Relief Grant COVID-19 (Corona virus)					596	596	596		
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A							-	-	
District Municipality:	-	-	-	-	-	-	-	-	-
N/A							-	-	
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A							-	-	
Total operating expenditure of Transfers and Grants:	272 618	-	-	-	596	596	273 214	291 737	314 255
Capital expenditure of Transfers and Grants									
National Government:	73 921	-	-	-	1 513	1 513	75 434	74 234	75 773
Municipal Infrastructure Grant (MIG)	54 921				1 513	1 513	56 434	57 934	62 269
Intergrated National Electrification Grant	19 000						19 000	16 300	13 504
Provincial Government:	-	-	-	-	21 771	21 771	21 771	-	-
Coghsta - Development					21 771	21 771	21 771	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
N/A							-	-	
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A							-	-	
Total capital expenditure of Transfers and Grants	73 921	-	-	-	23 284	23 284	97 205	74 234	75 773
Total capital expenditure of Transfers and Grants	346 539	-	-	-	23 880	23 880	370 419	365 971	390 028

Table SB 9: Adjustment Budget – Reconciliation of Transfers; Grants Receipts and Unspent Funds

Description	Budget Year 2019/20							Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	-								
Current year receipts	272 618				596	596	273 214	291 737	314 255
Conditions met - transferred to revenue	272 618	-	-	-	596	596	273 214	291 737	314 255
Conditions still to be met - transferred to liabilities									
Provincial Government:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
Total operating transfers and grants revenue	272 618	-	-	-	596	596	273 214	291 737	314 255
Total operating transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year					1 513	1 513	1 513	-	-
Current year receipts	73 921						73 921	74 234	75 773
Conditions met - transferred to revenue	73 921	-	-	-	1 513	1 513	75 434	74 234	75 773
Conditions still to be met - transferred to liabilities									
Provincial Government:									
Balance unspent at beginning of the year					21 771	21 771	21 771	-	-
Current year receipts									
Conditions met - transferred to revenue	-	-	-	-	21 771	21 771	21 771	-	-
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
Total capital transfers and grants revenue	73 921	-	-	-	23 284	23 284	97 205	74 234	75 773
Total capital transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE	346 539	-	-	-	23 880	23 880	370 419	365 971	390 028
TOTAL TRANSFERS AND GRANTS - CTBM	-	-	-	-	-	-	-	-	-

Table SB 10: Adjustment Budget – Transfers and Grants made by the Municipality

Description	Budget Year 2019/20				Unfore. Unavoid.	Nat. or Prov. Govt	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital						
Cash transfers to other municipalities										
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms										
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs'	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State										
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations										
<i>Free Basic Electricity</i>	1 473	-	-	-	-	-	(400)	1 073	1 552	1 636
<i>Retirement Benefit</i>	1 767	-	-	-	-	-	-	1 767	1 863	1 963
<i>External Bursaries</i>	500	-	-	-	-	-	-	500	527	555
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:	3 740	-	-	-	-	-	(400)	3 340	3 942	4 155
TOTAL CASH TRANSFERS	3 740	-	-	-	-	-	(400)	3 340	3 942	4 155
Non-cash transfers to other municipalities										
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms										
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs'	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State										
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations										
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS	3 740	-	-	-	-	-	(400)	3 340	3 942	4 155

Table SB 11: Adjustment Budget – Councilors and Staff Members

Summary of remuneration	Budget Year 2019/20									
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	13 238						1 613	1 613	14 851	12.2%
Pension and UIF Contributions	2 035						(391)	(391)	1 644	-19.2%
Medical Aid Contributions	645						(228)	(228)	417	-35.4%
Motor Vehicle Allowance	6 570						(1 216)	(1 216)	5 354	-18.5%
Cellphone Allowance	3 067						(263)	(263)	2 804	
Housing Allowances	–						–	–	–	
Other benefits and allowances	–						–	–	–	
Sub Total - Councillors	25 554	–			–		(486)	(486)	25 068	-1.9%
Senior Managers of the Municipality										
Basic Salaries and Wages	5 150						(846)	(846)	4 304	-16.4%
Pension and UIF Contributions	172						(9)	(9)	163	-5.0%
Medical Aid Contributions	64						16	16	79	24.6%
Overtime	–						–	–	–	
Performance Bonus	–						–	–	–	
Motor Vehicle Allowance	918						(258)	(258)	660	-28.1%
Cellphone Allowance	393						(232)	(232)	161	-59.1%
Housing Allowances	–						–	–	–	
Other benefits and allowances	332						216	216	548	
Payments in lieu of leave	–						–	–	–	
Long service awards	–						–	–	–	
Post-retirement benefit obligations	–						–	–	–	
Sub Total - Senior Managers of Municipality	7 029	–	–		–		(1 113)	(1 113)	5 916	-15.8%
Other Municipal Staff										
Basic Salaries and Wages	91 339						(1 119)	(1 119)	90 220	-1.2%
Pension and UIF Contributions	18 747						(891)	(891)	17 856	-4.8%
Medical Aid Contributions	4 721						670	670	5 391	14.2%
Overtime	1 948						(687)	(687)	1 261	-35.3%
Performance Bonus	–						–	–	–	
Motor Vehicle Allowance	11 571						(464)	(464)	11 107	-4.0%
Cellphone Allowance	1 171						585	585	1 757	50.0%
Housing Allowances	204						(29)	(29)	174	
Other benefits and allowances	8 344						(198)	(198)	8 146	
Payments in lieu of leave	1 972						(1 477)	(1 477)	494	-74.9%
Long service awards	486						(40)	(40)	446	-8.3%
Post-retirement benefit obligations	–						–	–	–	
Sub Total - Other Municipal Staff	140 503	–	–	–	–	–	(3 651)	(3 651)	136 852	-2.6%
Total Parent Municipality	173 086	–	–	–	–	–	(5 250)	(5 250)	167 836	-3.0%
TOTAL SALARY, ALLOWANCES & BENEFITS	173 086	–	–	–	–	–	(5 250)	(5 250)	167 836	-3.0%
TOTAL MANAGERS AND STAFF	147 532	–	–	–	–	–	(4 764)	(4 764)	142 768	-3.2%

Table SB 12: Adjustment Budget – Monthly Revenue and Expenditure (Municipal Vote)

Description	Budget Year 2019/20												Full year budget	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	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - Executive and Council	19 168	-	-	-	15 134	-	-	-	6 929	-	-	(0)	41 231	41 231	44 455	48 031
Vote 2 - Municipal Manager	13 316	-	-	-	13 450	-	-	-	8 877	-	-	(0)	35 643	35 643	38 301	41 250
Vote 3 - Budget and Treasury	12 000	4 445	4 611	4 123	10 156	4 089	4 063	3 130	10 129	3 265	3 196	4 075	67 281	67 281	68 387	72 707
Vote 4 - Corporate Services	14 808	13	13	13	15 889	14	29	2	9 494	2	2	(52)	40 227	40 227	45 599	49 340
Vote 5 - Community Services	18 997	1 584	1 609	1 608	13 897	1 438	1 460	1 321	16 334	18 926	19 715	16 944	113 834	113 834	138 549	146 999
Vote 6 - Technical Services	36 930	16 608	12 582	16 734	40 882	12 879	15 670	11 994	28 911	16 517	24 003	24 594	258 305	258 305	237 241	248 804
Vote 7 - Development Planning	4 948	174	120	186	3 966	128	161	171	4 511	65	83	229	14 741	14 741	14 443	15 385
Vote 8 - Executive Support	6 706	-	-	-	5 906	-	-	-	5 617	-	-	(0)	18 229	18 229	19 588	21 097
Total Revenue by Vote	126 874	22 825	18 935	22 664	119 278	18 549	21 384	16 618	90 801	38 776	46 998	45 790	589 492	589 492	606 564	643 613
Expenditure by Vote																
Vote 1 - Executive and Council	2 902	2 857	3 992	2 872	3 245	2 969	2 509	3 041	3 290	3 156	3 522	8 950	43 308	43 308	39 197	42 847
Vote 2 - Municipal Manager	3 308	2 857	3 446	3 493	2 706	3 115	2 594	3 683	1 155	922	965	14 444	42 687	42 687	37 067	38 157
Vote 3 - Budget and Treasury	5 981	4 172	5 295	4 687	4 568	3 726	4 334	(177)	2 400	2 515	2 351	16 232	56 083	56 083	56 063	58 368
Vote 4 - Corporate Services	1 409	1 443	1 634	2 599	1 216	2 441	1 538	1 811	3 299	3 214	2 445	7 912	30 961	30 961	38 994	39 934
Vote 5 - Community Services	9 478	9 161	9 668	9 512	9 227	9 261	9 155	4 762	4 410	4 484	4 116	11 655	94 887	94 887	117 560	121 617
Vote 6 - Technical Services	17 968	14 871	14 852	14 799	14 837	14 777	14 856	10 376	11 881	13 408	13 352	29 254	185 231	185 231	195 377	212 055
Vote 7 - Development Planning	1 305	1 191	1 000	1 058	969	992	1 143	1 409	1 490	1 999	1 338	(896)	12 998	12 998	12 556	11 539
Vote 8 - Executive Support	1 075	1 339	1 187	1 096	1 297	1 361	1 049	1 415	1 437	1 459	1 460	5 573	19 749	19 749	15 088	15 831
Total Expenditure by Vote	43 427	37 891	41 073	40 116	38 065	38 642	37 178	26 319	29 361	31 157	29 549	93 125	485 903	485 903	511 903	540 349
Surplus/ (Deficit)	83 447	(15 066)	(22 139)	(17 452)	81 213	(20 093)	(15 794)	(9 702)	61 440	7 619	17 449	(47 334)	103 589	103 589	94 661	103 264

Special Adjustment budget 2019/20

Table SB 13: Adjustment Budget – Monthly Revenue and Expenditure (Functional Classification)

Description - Standard classification	Budget Year 2019/20												Full year budget	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	
Revenue - Functional																	
Governance and administration	68 350	3 281	3 307	3 344	3 383	53 783	3 423	3 132	44 153	3 267	3 198	25 109	217 729	217 729	232 577	249 921	
Executive and council	17 128	-	-	-	-	13 702	-	-	8 565	-	-	7 164	46 559	46 559	50 181	54 198	
Finance and administration	47 930	3 281	3 307	3 344	3 383	37 447	3 423	3 132	33 564	3 267	3 198	16 944	162 220	162 220	172 779	185 365	
Internal audit	3 292	-	-	-	-	2 634	-	-	2 024	-	-	1 000	8 950	8 950	9 617	10 358	
Community and public safety	7 745	5	5	5	5	6 201	7	3	6 192	17 589	18 037	19 563	75 356	75 356	100 530	106 478	
Community and social services	3 302	4	4	4	4	2 645	5	1	3 031	-	648	24	9 672	9 672	9 698	10 443	
Sport and recreation	4 443	1	1	1	1	3 556	1	3	3 161	2	2	920	12 092	12 092	12 993	13 993	
Public safety	-	-	-	-	-	-	-	-	-	17 587	17 386	18 619	53 592	53 592	77 838	82 042	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services	53 915	5 131	9 708	5 735	7 411	51 901	66	2 221	20 936	6 694	13 175	(35 308)	141 587	141 587	122 837	133 344	
Planning and development	7 235	493	46	50	701	5 799	66	171	6 740	65	83	(109)	21 339	21 339	21 533	23 021	
Road transport	46 256	4 638	9 662	5 685	6 710	45 763	-	2 050	13 689	6 629	13 093	(35 199)	118 977	118 977	100 065	108 989	
Environmental protection	424	-	-	-	-	339	-	-	507	-	-	0	1 270	1 270	1 239	1 334	
Trading services	22 973	7 559	6 900	12 722	7 909	19 264	12 255	11 262	19 520	11 226	12 588	10 642	154 820	154 820	150 621	153 870	
Energy sources	15 295	7 104	6 422	12 119	7 280	12 810	11 565	10 377	12 977	10 541	11 704	8 052	126 247	126 247	122 296	125 171	
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management	7 678	454	478	603	629	6 455	690	885	6 543	685	885	2 590	28 574	28 574	28 325	28 698	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	152 983	15 976	19 920	21 806	18 708	131 150	15 751	16 618	90 801	38 776	46 998	20 005	589 492	589 492	606 564	643 613	
Expenditure - Functional																	
Governance and administration	18 576	15 294	18 047	16 035	15 927	18 501	16 915	10 705	12 682	12 189	11 648	43 157	209 676	209 676	199 315	206 967	
Executive and council	3 594	3 208	4 523	3 068	3 563	3 597	4 204	3 291	3 559	3 396	3 780	10 817	50 599	50 599	44 271	48 192	
Finance and administration	14 254	11 428	12 493	11 746	11 658	14 110	12 056	6 909	8 914	8 684	7 756	32 204	152 213	152 213	145 862	149 357	
Internal audit	728	658	1 031	1 221	706	794	655	506	208	109	112	136	6 864	6 864	9 182	9 418	
Community and public safety	1 518	1 461	1 486	1 534	1 460	2 293	980	2 133	2 195	2 141	2 120	40 629	59 950	59 950	81 020	83 622	
Community and social services	588	604	601	633	586	964	325	467	468	492	453	(104)	6 077	6 077	7 946	8 361	
Sport and recreation	929	857	885	900	874	1 329	655	492	494	495	492	549	8 951	8 951	11 719	12 344	
Public safety	-	-	-	-	-	-	-	1 174	1 234	1 155	1 175	40 184	44 921	44 921	61 355	62 916	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services	13 956	12 035	11 530	11 813	11 685	14 512	1 077	4 506	4 935	5 287	4 424	(10 964)			84 795	91 423	94 328
Planning and development	1 385	1 455	1 221	1 554	1 270	1 884	1 235	1 891	2 052	2 501	1 859	1 081			19 388	16 774	15 981
Road transport	12 508	10 504	10 260	10 192	10 339	12 505	(213)	2 569	2 837	2 707	2 512	(11 955)			64 766	73 753	77 408
Environmental protection	63	76	49	67	76	122	55	47	45	79	52	(90)			641	896	939
Trading services	11 949	10 590	10 803	9 857	10 194	11 633	9 692	8 975	9 549	11 539	11 358	15 345	131 483	131 483	140 145	155 432	
Energy sources	9 660	8 509	8 260	7 522	8 097	8 894	7 546	6 937	7 943	9 931	9 937	11 220	104 456	104 456	112 891	127 212	
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management	2 289	2 081	2 544	2 335	2 097	2 739	2 146	2 038	1 607	1 608	1 421	4 125			27 027	27 254	28 220
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	46 000	39 379	41 867	39 238	39 265	46 939	28 664	26 319	29 361	31 157	29 549	88 166	401 109	485 903	511 903	540 349	
Surplus/(Deficit) 1.	106 984	(23 403)	(21 947)	(17 432)	(20 557)	84 211	(12 913)	(9 702)	61 440	7 619	17 449	(68 161)	188 383	103 588	94 661	103 264	

Special Adjustment budget 2019/20

Table SB 14: Adjustment Budget – Monthly Revenue and Expenditure

Description	Budget Year 2019/20												Full year budget	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	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget		
Revenue By Source																		
Property rates	2 925	3 014	2 973	2 925	2 988	2 988	2 991	3 171	3 190	3 190	3 169	3 134	36 658	36 658	36 602	38 579		
Service charges - electricity revenue	6 910	7 366	6 985	6 661	8 207	7 242	8 256	8 489	8 489	8 174	8 490	9 035	94 306	94 306	97 977	103 268		
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - refuse	692	701	700	702	703	704	705	820	823	620	820	560	8 550	8 550	9 011	9 498		
Rental of facilities and equipment	96	48	40	55	40	44	138	407	407	407	252	100	2 033	2 033	1 109	1 169		
Interest earned - external investments	425	456	233	73	41	41	-	412	412	412	412	330	3 246	3 246	3 105	3 272		
Interest earned - outstanding debtors	851	896	932	930	955	1 005	1 029	1 141	1 141	1 141	1 141	1 141	12 303	12 303	7 421	7 821		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	488	396	483	377	439	434	301	3	1	17 586	17 396	15 735	53 638	53 638	77 848	82 052		
Licences and permits	475	481	418	521	415	289	450	432	565	655	786	584	6 070	6 070	5 766	6 077		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies	112 432	179	574	319	89 858	267	182	322	67 651	358	838	235	273 214	273 214	291 737	314 255		
Other revenue	160	101	54	85	174	43	56	65	47	49	219	238	1 290	1 290	1 754	1 849		
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	862	862	862	-	-		
Total Revenue	125 453	13 638	13 392	12 650	103 821	13 056	14 108	15 261	82 725	32 591	33 522	31 952	492 170	492 170	532 330	567 840		
Expenditure By Type																		
Employee related costs	11 243	11 085	11 107	12 045	11 072	18 328	11 205	11 316	11 294	11 285	11 371	11 417	142 768	142 768	157 231	165 566		
Remuneration of councillors	1 936	1 903	2 102	2 238	1 951	1 981	1 951	2 202	2 202	2 202	2 202	2 202	25 068	25 068	27 266	28 093		
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	43 505	43 505	43 505	58 771		
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	54 830	54 830	54 830	61 786		
Finance charges	-	-	-	731	225	217	-	266	266	266	266	266	2 505	2 505	1 141	53		
Bulk purchases	85	8 918	9 123	7 369	6 053	6 691	6 618	6 428	7 428	9 428	9 428	9 428	87 000	87 000	93 406	107 884		
Other materials	796	1 166	1 235	1 785	1 275	2 448	1 420	1 441	1 731	1 496	1 456	1 549	17 798	17 798	14 324	14 798		
Contracted services	9 381	3 176	9 173	7 761	5 197	15 925	8 140	2 052	1 378	1 243	902	1 480	65 807	65 807	54 841	58 243		
Grants and subsidies	217	228	142	209	119	347	246	418	246	413	525	230	3 340	3 340	3 942	4 155		
Other expenditure	4 250	2 695	2 868	5 179	1 766	3 771	2 778	2 196	4 817	4 823	3 399	4 840	43 383	43 383	39 194	38 868		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Expenditure	27 908	29 172	35 750	37 318	27 659	49 708	32 357	26 319	29 361	31 157	29 549	129 747	486 004	486 004	511 903	540 349		
Surplus/(Deficit)	97 544	(15 534)	(22 358)	(24 669)	76 163	(36 651)	(18 249)	(11 058)	53 364	1 435	3 973	(97 794)	6 166	6 166	20 427	27 491		
Transfers and subsidies - capital	1 421	9 187	5 542	10 015	15 457	5 575	7 276	1 356	8 076	6 185	13 476	(8 132)		75 434	74 234	75 773		
Transfers and subsidies - capital	-	-	-	-	-	-	-	-	-	-	-	-	21 771	21 771	-	-		
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers & contributions	98 966	(6 347)	(16 815)	(14 654)	91 620	(31 077)	(10 973)	(9 702)	61 440	7 619	17 449	(84 156)	6 166	103 370	94 661	103 264		

Table SB 16: Adjustment Budget – Monthly Capital Expenditure (Municipal Vote)

Description - Municipal Vote	Budget Year 2019/20												Medium Term Revenue and		
	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
Multi-year expenditure appropriation															
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services	1 112	4 374	852	11 034	7 807	1 072	3 982	1 800	6 215	3 285	5 930	5 142	52 607	67 428	64 474
Vote 7 - Development Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	1 112	4 374	852	11 034	7 807	1 072	3 982	1 800	6 215	3 285	5 930	5 142	52 607	67 428	64 474
Single-year expenditure appropriation															
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	-	-	-	4	501	2				42	(34)	515	900	900
Vote 5 - Community Services	-	-	-	-	-	626	321		115	216	90	136	1 504	-	-
Vote 6 - Technical Services	-	3 738	3 982	1 710	7 050	4 767	6 322	1 200	5 034	6 850	7 846	9 979	58 477	27 714	31 130
Vote 7 - Development Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	-	3 738	3 982	1 710	7 054	5 894	6 645	1 200	5 149	7 066	7 977	10 081	60 496	28 614	32 030
Total Capital Expenditure	1 112	8 112	4 834	12 745	14 861	6 966	10 627	3 000	11 364	10 351	13 908	15 223	113 103	96 042	96 503

Table SB 17: Adjustment Budget – Monthly Capital Expenditure (Functional Classification)

Description	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
Capital Expenditure - Functional															
Governance and administration	160	350	49	1 000	244	110	(45)	100	100	100	8	(2 061)	115	1 900	1 600
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	160	350	49	1 000	244	110	(45)	100	100	100	8	(2 061)	115	1 900	1 600
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	-	-	-	-	-	-	83	-	-	-	-	(83)	-	-	-
Community and social services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	83	-	-	-	-	(83)	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	6 528	2 656	8 707	7 528	6 890	8 079	6 187	1 200	10 200	7 900	12 294	13 740	91 910	73 674	71 436
Planning and development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport	6 528	2 656	8 707	7 528	6 890	8 079	6 187	1 200	10 200	7 900	12 294	13 740	91 910	73 674	71 436
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	2 736	570	5 170	294	1 552	1 724	2 070	1 800	1 164	1 101	1 572	1 325	21 078	20 517	20 895
Energy sources	2 388	222	4 648	163	1 074	1 724	2 070	1 800	1 049	885	1 482	2 068	19 574	19 648	20 895
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	348	348	522	130	478	-	-	-	115	216	90	(743)	1 504	870	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	9 424	3 576	13 926	8 822	8 687	9 913	8 295	3 100	11 464	9 101	13 874	12 921	113 103	96 092	93 931

Table SB 18a: Adjustment Budget – Capital Expenditure on New Assets by Asset Class

Description	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
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure	50 043	-	-	-	-	-	(8 698)	(8 698)	41 345	37 045	51 444
Roads Infrastructure	30 521	-	-	-	-	-	(8 750)	(8 750)	21 771	20 006	34 897
Roads	30 521						(8 750)	(8 750)	21 771	20 006	34 897
Road Structures	-						-	-	-	-	-
Road Furniture	-						-	-	-	-	-
Electrical Infrastructure	19 522	-	-	-	-	-	52	52	19 574	17 039	16 547
Power Plants	-						-	-	-	-	-
MV Switching Stations	-						-	-	-	-	-
MV Networks	19 522						52	52	19 574	17 039	16 547
LV Networks	-						-	-	-	-	-
Capital Spares	-						-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Landfill Sites	-						-	-	-	-	-
Waste Transfer Stations	-						-	-	-	-	-
Electricity Generation Facilities	-						-	-	-	-	-
Capital Spares	-						-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-	-
Community Facilities	-						-	-	-	-	-
Halls	-						-	-	-	-	-
Libraries	-						-	-	-	-	-
Cemeteries/Crematoria	-						-	-	-	-	-
Taxi Ranks/Bus Terminals	-						-	-	-	-	-
Capital Spares	-						-	-	-	-	-
Other assets	900	-	-	-	-	-	576	576	1 476	500	200
Operational Buildings	900						576	576	1 476	500	200
Municipal Offices	900						(900)	(900)	(0)	500	200
Pay/Enquiry Points	-						-	-	-	-	-
Building Plan Offices	-						-	-	-	-	-
Workshops	-						1 476	1 476	1 476	-	-
Yards	-						-	-	-	-	-
Depots	-						-	-	-	-	-
Capital Spares	-						-	-	-	-	-
Computer Equipment	500	-	-	-	-	-	(386)	(386)	115	500	500
Computer Equipment	500						(386)	(386)	115	500	500
Furniture and Office Equipment	400	-	-	-	-	-	134	134	534	400	400
Furniture and Office Equipment	400						134	134	534	400	400
Machinery and Equipment	2 326	-	-	-	-	-	(572)	(572)	1 754	500	500
Machinery and Equipment	2 326						(572)	(572)	1 754	500	500
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-						-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	54 169	-	-	-	-	-	(8 946)	(8 946)	45 223	38 945	53 044

SB 18b: Adjustment Budget – Capital Expenditure on Renewal Assets by Asset Class

Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Prior Adjusted	Accum. Funds	Multi- year	Unfore. Unavoid.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure on renewal of existing assets by Asset Class											
Infrastructure	23 813	-	-	-	-	-	42 605	42 605	66 417	38 615	26 422
Roads Infrastructure	22 074	-	-	-	-	-	44 344	44 344	66 417	38 615	26 422
Roads	22 074						44 344	44 344	66 417	38 615	26 422
Electrical Infrastructure	1 739	-	-	-	-	-	(1 739)	(1 739)	(0)	-	-
HV Transmission Conductors	1 739						(1 739)	(1 739)	(0)	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	23 813	-	-	-	-	-	42 605	42 605	66 417	38 615	26 422

Table SB 18c: Adjustment Budget – Expenditure on Repairs and Maintenance by Asset Class

Description	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
Repairs and maintenance expenditure by Asset Class											
Infrastructure	6 756	-	-	-	-	-	(1 937)	(1 937)	4 819	11 001	3 091
Roads Infrastructure	2 000	-	-	-	-	-	767	767	2 767	6 556	1 922
Roads	2 000						767	767	2 767	6 556	1 922
Electrical Infrastructure	1 052	-	-	-	-	-	1 000	1 000	2 052	4 445	1 169
MV Networks	1 052						1 000	1 000	2 052	4 445	1 169
Solid Waste Infrastructure	3 704	-	-	-	-	-	(3 704)	(3 704)	-	-	-
Landfill Sites	3 704						(3 704)	(3 704)	-	-	-
Other assets	1 052	-	-	-	-	-	(1 052)	(1 052)	-	-	-
Operational Buildings	1 052	-	-	-	-	-	(1 052)	(1 052)	-	-	-
Municipal Offices	1 052						(1 052)	(1 052)	-	-	-
Machinery and Equipment	1 757	-	-	-	-	-	5 228	5 228	6 985	16 261	7 091
Machinery and Equipment	1 757						5 228	5 228	6 985	16 261	7 091
Transport Assets	1 052	-	-	-	-	-	(1 052)	(1 052)	-	-	-
Transport Assets	1 052						(1 052)	(1 052)	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	10 617	-	-	-	-	-	1 187	1 187	11 804	27 262	10 182

Table SB 18d: Adjustment Budget – Depreciation by Asset Class

Description	Budget Year 2019/20									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Depreciation by Asset Class/Sub-class											
Infrastructure	36 455	-	-	-	-	-	(4 716)	(4 716)	31 738	38 424	40 498
Roads Infrastructure	26 454	-	-	-	-	-	(812)	(812)	25 642	27 883	29 389
Roads	26 454						(812)	(812)	25 642	27 883	29 389
Storm water Infrastructure	3 905	-	-	-	-	-	(3 905)	(3 905)	-	4 115	4 338
Storm water Conveyance	3 905						(3 905)	(3 905)	-	4 115	4 338
Electrical Infrastructure	5 434	-	-	-	-	-	-	-	5 434	5 728	6 037
HV Transmission Conductors	5 434						-	-	5 434	5 728	6 037
Solid Waste Infrastructure	662	-	-	-	-	-	-	-	662	698	735
Landfill Sites	662						-	-	662	698	735
Other assets	2 293	-	-	-	-	-	1 800	1 800	4 093	7 454	5 770
Operational Buildings	2 293	-	-	-	-	-	1 800	1 800	4 093	7 454	5 770
Municipal Offices	2 293						1 800	1 800	4 093	2 417	2 548
Workshops	-						-	-	-	5 037	3 222
Intangible Assets	398	-	-	-	-	-	-	-	398	419	442
Licences and Rights	398	-	-	-	-	-	-	-	398	419	442
Computer Software and Applications	398						-	-	398	419	442
Computer Equipment	1 597	-	-	-	-	-	-	-	1 597	1 683	1 774
Computer Equipment	1 597						-	-	1 597	1 683	1 774
Furniture and Office Equipment	4 015	-	-	-	-	-	-	-	4 015	4 232	4 460
Furniture and Office Equipment	4 015						-	-	4 015	4 232	4 460
Machinery and Equipment	2 288	-	-	-	-	-	3 905	3 905	6 193	2 412	2 542
Machinery and Equipment	2 288						3 905	3 905	6 193	2 412	2 542
Transport Assets	3 727	-	-	-	-	-	-	-	3 727	3 928	4 140
Transport Assets	3 727						-	-	3 727	3 928	4 140
Total Depreciation to be adjusted	53 842	-	-	-	-	-	988	988	54 830	61 786	63 036

Table SB 18e: Adjustment Budget – Capital Expenditure on Upgrading of Existing Assets by Asset Class

Description	Budget Year 2019/20									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure on upgrading of existing assets by Asset Class											
Infrastructure	15 196	-	-	-	-	-	(13 850)	(13 850)	1 346	18 532	14 465
Roads Infrastructure	15 196	-	-	-	-	-	(13 850)	(13 850)	1 346	15 923	12 690
Roads	15 196						(13 850)	(13 850)	1 346	15 923	12 690
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	1 739	1 775
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	870	-
Landfill Sites	-						-	-	-	870	-
Other assets	2 476	-	-	-	-	-	(2 476)	(2 476)	-	-	-
Operational Buildings	2 476	-	-	-	-	-	(2 476)	(2 476)	-	-	-
Municipal Offices	2 476						(2 476)	(2 476)	-	-	-
Machinery and Equipment	-	-	-	-	-	-	116	116	116	-	-
Machinery and Equipment	-						116	116	116	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	17 672	-	-	-	-	-	(16 210)	(16 210)	1 462	18 532	14 465

Table SB 19: Adjustment Budget – List of Capital Projects

Function	Project Description	Type	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Sum Term Revenue and Expenditure Frame			
								Budget Year 2019/20 Original Budget	Adjusted Budget	Year +1 2020/21 Original Budget	Year +2 2021/22 Original Budget
Parent municipality:											
List all capital projects grouped by Function											
Technical Services	Electrification Designs	New	Infrastructure	Electrical Infrastructure	Whole of the municipality	29.3898	-25.1611			1 000	
Technical Services	Electrification of Mashemong	New	Infrastructure	Electrical Infrastructure	24	29.612543	-25.051939	1 435	1 435		
Technical Services	Electrification of Ntswelemutse	New	Infrastructure	Electrical Infrastructure	4	29.08905	-25.15623	1 435	1 435		
Technical Services	Electrification of Masakaneng	New	Infrastructure	Electrical Infrastructure	14	29.372034	-25.17166140	3 864	3 864		
Technical Services	Electrification of Tambo Village	New	Infrastructure	Electrical Infrastructure	9	29.3898	-25.1611	12 266	12 278		
Technical Services	Electrification of Uitspanning A	New	Infrastructure	Electrical Infrastructure	8	29.198058	-25.248734				
Technical Services	Electrification of Zuma Park	New	Infrastructure	Electrical Infrastructure	7	29.111068	-25.250855			1 000	
Technical Services	Electrification of Sephaku New Stand	New	Infrastructure	Electrical Infrastructure	23	29.667782	-25.018703			425	
Technical Services	Electrification of Sephaku New Belfast	New	Infrastructure	Electrical Infrastructure	23	29.64229	-25.019348			850	
Technical Services	Electrification of Ga Posa	New	Infrastructure	Electrical Infrastructure	24	29.615945	-25.994864			1 190	
Technical Services	Electrification of Thabakhubedu	New	Infrastructure	Electrical Infrastructure	12	29.253149	-25.344333			850	
Technical Services	Electrification of Vlakfontein	New	Infrastructure	Electrical Infrastructure	23	29.61394	-25.050123			6 800	
Technical Services	Electrification of Kwa-Fundulwane	New	Infrastructure	Electrical Infrastructure	12	29.134331	-25.269049			221	
Technical Services	Electrification of Moteti	New	Infrastructure	Electrical Infrastructure	2	29.045966	-25.247685			700	
Technical Services	Electrification of Moteti	New	Infrastructure	Electrical Infrastructure	2	29.045966	-25.247685			700	
Technical Services	Liberty/Oorlog/Slovo/Lusaka	New	Infrastructure	Electrical Infrastructure	2	29.078466	-25.245472			3 264	
Technical Services	Electrification of Matlala Lehwelere	New	Infrastructure	Electrical Infrastructure	14	29.1571	-25.15459				3 500
Technical Services	Electrification of Maleoskop	New	Infrastructure	Electrical Infrastructure	12	29.630005	-25.334439				3 300
Technical Services	Electrification of Phoko	New	Infrastructure	Electrical Infrastructure	9	29.1543	-25.304811				4 832
Technical Services	Electrification of Jabulane D2	New	Infrastructure	Electrical Infrastructure	9	29.171475	-25.290058				647
Technical Services	Electrification of Lenkwaneng section/ ZCC	New	Infrastructure	Electrical Infrastructure	10	29.2449	-25.321125				788
Technical Services	Electrification of Ntwane	New	Infrastructure	Electrical Infrastructure	10	29.257778	-25.319247				438
Technical Services	Mpheleng Road Construction	New	Infrastructure	Roads Infrastructure	5	29.153131	-25.224649				11 040
Technical Services	JJ Zaaiplaas Road	New	Infrastructure	Roads Infrastructure	15	29.766863	-25.111684	7 705	10 705	6 695	
Technical Services	Kgoshi Rammupudu Road	New	Infrastructure	Roads Infrastructure	26	29.49416	-25.05298				9 028
Technical Services	Upgrading of Bloompoot to Uitspanning Access Road (Design only)	Renewal	Infrastructure	Roads Infrastructure	11	29.9245225	-25.1930852	1 500	650	11 235	22 422
Technical Services	Kgapamadi road	Renewal	Infrastructure	Roads Infrastructure	21	29.681316	-24.988231	22 816	19 316		
Technical Services	Tambo Road Construction	New	Infrastructure	Roads Infrastructure	9	29.1930283	-25.2780783	8 400	11 900	16 168	
Technical Services	Upgrading of Hlogotlou internal streets	Upgrade	Infrastructure	Roads Infrastructure	20	29.1930283	-25.2780783			3 478	2 522
Technical Services	Upgrading of Nyakurone Arterial Access Road (Design only)	Upgrade	Infrastructure	Roads Infrastructure	7	29.5133167	-25.0657483			805	8 683
Community Services	Grobiersdal Landfill site	Upgrade	Community assets	Waste Management	13	29.422379	-25.157895	13 000	13 000		
Technical Services	Upgrading of Dipakapakeng Access Road	Upgrade	Infrastructure	Roads Infrastructure	25	29.498647	-25.025769	1 500	650	14 003	
Technical Services	Upgrading of Tafelkop stadium Access Road	Upgrade	Infrastructure	Roads Infrastructure	28	29.3898	-25.1611	696	696	1 739	12 690
Technical Services	Upgrading of Mogaung Road	Upgrade	Infrastructure	Roads Infrastructure	22	29.156825	-25.15488			9 028	3 625
Corporate Services	Furniture and Office Equipment	New	Furniture and Computer	Furniture and Office Computer Equipment	Whole of the municipality	29.3898	-25.1611	400	534	400	400
Corporate Services	Computer Equipment	New	Computer	Computer Equipment	Whole of the municipality	29.3898	-25.1611	500	115	500	500
Technical Services	Air Conditioner	New	Machinery and Equipment	Machinery and Equipment	Whole of the municipality	29.3898	-25.1611	400		500	200
Technical Services	Machinery and Equipment(tools)	New	Machinery and Equipment	Machinery and Equipment	Whole of the municipality	29.3898	-25.1611	500	366	500	500
Technical Services	Completion of 2 Highmast light in Ward 10	Renewal	Infrastructure	Electrical Infrastructure	10	29.3898	-25.1611	522	562		
Technical Services	Grobiersdal Roads and Streets	New	Infrastructure	Roads Infrastructure	13	29.3898	-25.1611	8 696	7 068	4 348	
Technical Services	Motetema Internal Streets	New	Infrastructure	Roads Infrastructure	30	29.4630017	-25.09805	3 478	2 278	4 478	1 739
Technical Services	Culverts, road signs	New	Infrastructure	Roads Infrastructure	Whole of the municipality	29.5698	-25.9658	1 739		2 386	2 261
Technical Services	Installation of high mast light in various villages	New	Infrastructure	Electrical Infrastructure	Whole of the municipality	29.98665	-25.39658			1 739	3 043
Community Services	Fencing of Roosenekal Landfill site (Concrete palisade)	Upgrade	Community assets	Waste Management	Whole of the municipality	29.36698	-25.15986			870	
Community Services	Lawn mowers and other equipment's	New	Community assets	Machinery and Equipment	Whole of the municipality	29.3665	-25.98684	522	389		
Community Services	Mobile Offices Traffic	New	Community assets	Operational building	13	29.3898	-25.1611	500			
Community Services	Tractor, tractor trailer and slasher	New	Community assets	Machinery and Equipment	Whole of the municipality	29.36659	-25.96554	478	396		
Community Services	Twenty skip bins	New	Community assets	Machinery and Equipment	Whole of the municipality	29.4630017	-25.14558	348	345		
Community Services	Two trailers	New	Community assets	Machinery and Equipment	Whole of the municipality	29.899876	-25.895445	130	116		
Community Services	Bin lifter (compatible with self-compressed containers)	New	Community assets	Machinery and Equipment	Whole of the municipality	29.520832	-25.030224	348	258		
Technical Services	Upgrading of Grobiersdal subsation	Upgrade	Infrastructure	Electrical Infrastructure	13	29.3898	-25.1611			1 739	4 348
Technical Services	Development of workshop	New	Other Assets	Operational building	Whole of the municipality	29.3898	-25.1611	2 476	1 476		
Technical Services	Laersdrift Road	New	Infrastructure	Roads Infrastructure	Whole of the municipality	29.89785	-25.98845		1 500		
Technical Services	Development of Masakaneng COGHSTA	New	Infrastructure	Roads Infrastructure	Whole of the municipality	29.985458	-25.89987		21 771		
								96 654	113 103	96 911	96 503

Quality certificate

I, **MESHACK MAHLAGAUME KGWALE**, the Acting Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the Special Adjustment Budget and supporting documentations for 2019/20 financial year has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Signature: _____
Date: 10/06/2020

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



Address: P.O. Box 48
Groblersdal, 0470

Phone: (013) 262 3056/7/8/9
Fax: (013) 262 2893

E-mail: mkgwale@emlm.gov.za

EXECUTIVE SUPPORT

M19/20-49

CERTIFIED EXTRACT OF A RESOLUTION BY THE ACTING MUNICIPAL MANAGER IN A SPECIAL COUNCIL MEETING HELD 31 MAY 2020 IN THE COUNCIL CHAMBER/ VIRTUAL COUNCIL, GROBLERSDAL.

M19/20-49 2019/20 SPECIAL ADJUSTMENT BUDGET

RESOLVED:-


1. **That**, Council resolves that the special adjustment budget of Elias Motsoaledi Local Municipality for the financial year 2019/20, with two projected outer years 2020/21 and 2021/22 be approved in the following schedules attached to this report as **Annexure A**.

- Table B1 Sum: Adjustment Budget Summary
- Table B2: Adjustment Budget – Standard Classification
- Table B3: Adjustment Budget – Municipal Vote
- Table B4: Adjustment Budget–Revenue & Expenditure
- Table B5: Adjustment Capital Budget – vote and funding
- Table B5B: Adjustment Capital Budget – by Vote
- Table B6: Adjustment Budget - Financial Position
- Table B7: Adjustment Budget – Cash Flows
- Table B8: Adjustment Budget – Cash Backed Reserves
- Table B9: Adjustment Budget – Assets Management
- Table B10: Adjustment Budget – Service Delivery Measurement

PART 2 – SUPPORTING DOCUMENTATION

- Table SB 1: Adjustment Budget – Budgeted Financial Performance
- Table SB 1: Adjustment Budget – Budgeted Financial Performance
- Table SB 2: Adjustment Budget – Financial position Budget
- Table SB 3: Adjustment to SDBIP – Performance objective
- Table SB 4: Adjustment Budget – Performance indicators and Benchmarks
- Table SB 5: Adjustment Budget – Social, Economic and Demographic Statistics
- Table SB 6: Adjustment Budget – Performance indicators and Benchmarks
- Table SB 7: Adjustment Budget – Transfer and grants receipt
- Table SB 8: Adjustment Budget – Transfers and Grants Expenditure
- Table SB 9: Adjustment Budget – Recon of Transfers; Grants Receipts and Unspent funds
- Table SB 10: Adjustment Budget – Transfers and Grants made by the municipality
- Table SB 11: Adjustment Budget – Councilors and staff benefits
- Table SB 12 Budgeted monthly revenue and expenditure (by vote)
- Table SB13 Budgeted monthly revenue and expenditure (by functional)
- Table SB14 Budgeted monthly revenue and expenditure (by source and type)

- Table SB15 Budgeted monthly cash flows
- Table SB16 Budgeted monthly capital expenditure (by vote)
- Table SB17 Budgeted monthly capital expenditure (by functional)
- Table SB18a Capital expenditure on new assets by asset class
- Table SB18b Capital expenditure on renewal of existing assets by asset class
- Table SB18c Capital expenditure on repairs and maintenance by asset class
- Table SB18d Depreciation by asset class Table SB18e Capital expenditure on upgrading of existing by asset class
- Table SB 19: Adjustment budget – List of Capital Projects


M.M KGWALE
ACTING MUNICIPAL MANAGER


Elias Metsaedi Loc
Municipality

01 JUN 2020

Municipal Manag