

Polokwane Municipality

Adjustments Budget

2018/19

CR123/02/19



The Ultimate in Innovation and Sustainable Development



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DIRECTORATE: OFFICE OF THE CHIEF FINANCIAL OFFICER

ITEM NO:

REFERENCE:

ADJUSTMENTS BUDGET FOR 2018 – 2019 FINANCIAL YEAR

Report of the Chief Financial Officer

1. Purpose of the report

The purpose of the report is to submit the 2018/2019 Adjustment Budget as required by section 28 of the Local Government Municipal Finance Management Act, No. 56 of 2003 and to request approval thereof.

2. Background

On 29 May 2018, Council approved the 2018/19 budget. The approved budget should be implemented in terms of Section 69 of the Municipal Finance Management Act. Section 69 (2) further stipulates that in the process of implementing the budget and when necessary, the Accounting Officer must prepare an adjustments budget and submit it to the Mayor for consideration and tabling in the Municipal Council.

Section 72 of the above mentioned Act also stipulates that the Accounting Officer of a municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year and as part of the review, make recommendations as to whether an adjustments budget is necessary, and recommend revised projections for revenue and expenditure to the extent that it may be necessary.

Section 28 (2) provides guidelines when an Adjustments Budget is prepared. The guidelines are as follows:

- (1) A municipality may revise an approved budget through an adjustments budget.

- (2) An adjustments budget –
- (a) must adjust the revenue and expenditure estimate downwards if there is material under-collection of revenue during the current year;
 - (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
 - (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality
 - (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;
 - (e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current financial year was approved by the council;
 - (f) may correct any errors in the annual budget; and
 - (g) may provide for any other expenditure within a prescribed framework.

Section 28 (4) stipulates that only the Mayor may table an adjustments budget in the Municipal Council, but an adjustment budget in terms of subsection (2) (b) to (g) may only be tabled within any prescribed limitations as to timing of frequency.

3. Executive Summary

The financial performance indicators reflect that the municipality is in a healthy fiscal position notwithstanding the threats and risks of the economy. Sound financial management and budgetary control remains the corner principle of the municipality. The spending during the past six months was incurred within budgetary parameters in order as part of sound and sustainable budget management process.

The municipality has thoroughly reviewed the SDBIP with the intention of addressing strength and weaknesses for the past six months therefore the result of this adjustment budget will result in enhance service delivery in the municipality. All the programmes and projects are aligned with the budget while at same time expenditure were reviewed thoroughly to ensure value for money. The revenue was projected in line with the past six performance. This adjustment budget covers both financial and non-financial performance of the municipality

The impact on the budget adjustment is as a result of prioritisation of all the Municipal services delivery Programmes which includes operation and capital as a result the main focus was to rationalise and realign our capital expenditure programme to meet

our service delivery mandate in a year under the review, while we had to make enough provision for operations to sustain municipality to run its own operational activities.

The following are the key projects which were affected as part of the budget adjustment process, taking into account other significant key service delivery programmes which were approved by Council such as: Rehabilitation and Refurbishment of waste water treatment plant as well as direct Acquisition of fleet acquisition to alleviate significant borrowings in a long run as well as allocation of MIG projects into the correct programmes.

4. Mid-Year Assessment

Before discussing the 2018/19 Adjustment Budget, a reflection of the past 6 months' Capital and Operating results and the projection for the remainder of the year are highlighted:

4.1 Analysis of the past six months and projection for the remainder of the year

4.1.1 Operating Budget

Operating Revenue excluding grants

A total amount of R 1 069 583 057 (42%) has been accrued against the budgeted amount of R 3 634 554 000.

Operating Grants Revenue

A total amount of R 694 364 806 (69%) has been received against the budgeted amount of R 1 008 780 000.

Operating Expenditure

A total amount of R 1 612 184 000 (48%) has been spend against the budgeted amount of R 3 348 689 000.

Debt impairment and depreciation were also taken into account on pro-rata basis

4.1.2 Capital Budget

Capital Grants Revenue

A total amount of R 599 443 194 (75%) has been received against the budgeted amount of R 798 465 000.

Capital Expenditure

Council approved a capital budget totalling R 1 912 547 000 for the financial year 2018/19. The year-to-date expenditure to 31 December 2018 was R 562 323 541 (29%) of the approved amount. The capital programme will improve in the remainder of the year once the pledge is approved and received.

Cash Flow management

On a high level, the cash flow position at mid-year has reflected a healthy position. The municipality realised a positive operational surplus of R732 million which is R85 million above the projection.

The final cash balance as at 31 December 2018 was R99 million which is above the projected budget at mid-year of R78 million. In addition, the municipality has R138.9 million in investments or cash reserves upping its cash flows as at 31 December 2018 to a comfortable **R238 million**.

At the mid-year, the divisional budgets have not been exceeded.

4.2 Re-allocation of funds

4.2.1 Revenue Impact

As part of ensuring that the budget adjustment is realisable and all our estimates are met at year end the municipality through the intervention of the Municipal Manager has identified the key drivers in order to improve municipal revenue, namely

1. Rationalisation of credit control in targeted area
2. Intensification of indigent register to ensure that all the debt book is not toxic, however it represent the true value to the city
3. Thorough implementation of smart meters which includes both water and electricity.
4. Focus an investment in electricity programmes as matter of protecting municipal key revenue base which is energy in order to eliminate illegal connections and illegal activities

5. Following up on all the government debt in order to recover them and finalisation of a completeness projects in order to enhance property rates revenue
6. Prudent and fiscal discipline on the cash flow management

Revenue after adjustments will be as follows:

Description	Budget Year 2018/19		
	Original Budget	Total Adjusts.	Adjusted Budget
R thousands	A	G	H
Revenue By Source			
Property rates	461 484	(29 666)	431 818
Service charges - electricity revenue	1 054 944	-	1 054 944
Service charges - water revenue	248 450	28 823	277 273
Service charges - sanitation revenue	102 528	21 336	123 864
Service charges - refuse revenue	112 948	5 688	118 636
Service charges - other	-	-	-
Rental of facilities and equipment	37 297	-	37 297
Interest earned - external investments	47 281	(20 000)	27 281
Interest earned - outstanding debtors	80 000	-	80 000
Dividends received	-	-	-
Fines, penalties and forfeits	16 000	-	16 000
Licences and permits	14 890	-	14 890
Agency services	25 000	-	25 000
Transfers and subsidies	1 008 780	(30 454)	978 326
Other revenue	424 952	(25 334)	399 618
Gains on disposal of PPE	-	-	-
Total Revenue (excluding capital transfers and contributions)	3 634 554	(49 607)	3 584 947
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	798 465	111 879	910 344
Transfers and subsidies - capital (in-kind - all)	14 400	(13 000)	1 400
Total Revenue	4 447 419	49 272	4 496 691

The revenue adjustment reflects a net downward adjustment of R49 million excluding capital transfers and a net increase of R49 million after capital transfers and is explained as follows:

Revenue	Explanation
Property rates	Although the municipality has performed a completeness test and consequent revaluations on all properties, objections were received and is been dealt with on a case by case basis. This resulted in a slow down on the levying of the revised rates. However, the valuation roll process is in progress and once completed, an uptick in this revenue is anticipated.

Revenue	Explanation
Water revenue	<p>Water revenue has increased due to replacement of faulty meters and conversion to pre-paid. Lesser disputes are encountered on water revenue and billing errors have substantially normalized</p> <p>An increase trend is noted in the past 7 months and therefore a higher trajectory is anticipated until year end.</p>
Refuse and sanitation revenue	<p>The completeness test performed on all properties has also resulted in an increase in refuse and sanitation revenue.</p> <p>An increase trend is noted in the past 7 months and therefore a higher trajectory is anticipated until year end</p>
Interest on investments	<p>No new short term investments were made since the first quarter of 2018. The municipality is in the process of reviewing its investment strategy before making new investments</p>
Other revenue	<p>An upward trend was noticed. However, the surcharges reversal was considered.</p> <p>Although this resulted in a net downward adjustment, it must be noted that water revenue has increased and distribution losses and bulk purchases have decreased.</p> <p>The impact of the surcharge reversal has a resulted in a positive trade off</p>
Transfer and subsidies	<p>Expenditure from grants were transferred from operational to capital projects</p>

4.2.2 Unspent conditional grants to fund Rollover projects.

The municipality applied to National Treasury for rollover on the following unspent grants as at 30 June 2018:

Name of Grant	Amount requested to be Roll-Over
Municipal Infrastructure Grant (MIG)	9 520 739
Neighbourhood Development Partnership Grant (NDPG)	7 241 562
Public Transport Infrastructure Support Grant (PTISG)	39 666 221
TOTAL	R 56 428 522

The request was also not approved based on the National Treasury's reason that the Unspent Conditional Grants are not Cash Backed. However, the municipality had indicated to the National Treasury that the definition of cash backed was not clearly defined in its budget circular 91 as the municipality over R112 million in current investments as per note 9 of the annual financial statements. The National Treasury agreed that definition of cash backed needed to be clearer defined and will update it in future circulars.

4.3 Re-allocation of Capital budget amounts

4.3.1 Additional Funds and New projects identified

Various Directorates submitted request for adjustments due to under or over budgeting, price escalations and unforeseen needs identified. Section 19 of the Local Government Municipal Finance Management Act stipulates the following:

“A municipality may spend money on capital projects only if –

- a) the money for the project, excluding the cost of feasibility studies conducted by or on behalf of the municipality, has been appropriated in the capital budget referred to in section 17 (2)
- b) the project, including the total cost has been approved by the council
- c) section 33 has been complied with, to the extent that that section may be applicable to the project; and
- d) the sources of funding have been considered, are available and have not been committed for other purposes.

The Capital Expenditure decreased to R 1 645 770 000 will be funded as follows:

Description	Funding	Original Budget 2018/19	Adjustments	Adjustment Budget 2018/19
				-
Municipal Infrastructure Grant	MIG	271 728 000	11 731 000	283 459 000
Public Transport Network Grant	PTIG	159 282 000	-	159 282 000
Neighbourhood Development Grant	NDPG	35 000 000	10 000 000	45 000 000
Water Services Infrastructure Grant	WSIG	68 600 000	-	68 600 000
Regional Bulk Infrastructure Grant	RBIG	263 855 000	80 147 504	344 002 504
INEP	INEP	-	10 000 000	10 000 000
Total DoRA Allocations		798 465 000	111 878 504	910 343 504
				-
PTIG Pledge	PTIG	270 000 000	-	270 000 000
RBIG Pledge	RBIG	170 000 000	-	170 000 000
Borrowing	SINKING	80 000 000	- 60 000 000	20 000 000
Finance Lease (Instalment Sale Agreement)	FINANCE LEASE (ISA)	300 000 000	- 270 000 000	30 000 000
CRR	CRR	279 682 000	- 35 655 504	244 026 496
KFW Bank	KFW/CRR	14 400 000	- 13 000 000	1 400 000
Total Capital Funding		1 912 547 000	- 266 777 000	1 645 770 000

- Additional MIG of R 11 731 000 will be reduced from Operational Budget to fund projects
- The Municipality will be receiving an additional R 10 000 000 from NDPG to fund Roads Project
- The Municipality will be receiving an additional R 71 424 504 from RBIG to fund Asbestos Pipes. The difference of R 8 723 000 will be reduced from Operational to fund Regional Waste Water Treatment capital project
- Additional INEP of R 10 000 000 will be reduced from Operational Budget to Fund Electrification of Urban Households in Extension 78
- The road concession was reduced to R20 million as only four months remain after the budget adjustment is approved. The roads concession is a multi-year project
- The decrease in the KFW contribution is due to the fact that the R14 400 000 will be utilised over the MTREF period and not all in the current financial year as clarified by the sponsor.

The Capital Expenditure per Vote

MULTI YEAR BUDGET	Budget Year 2018/19	Adjustment	Adjustment Budget 2018/19
Vote 1 - Council	-		
Vote 2 - Office of the Municipal Manger	-		
Vote 3 - Strategic Planning Monitoring and Evaluation	2 500 000	- 1 500 000	1 000 000
Vote 4 - Engineering Services	1 074 548 000	6 364 194	1 080 912 194
Vote 5 - Community Services	36 477 000	- 3 193 833	33 283 167
Vote 6 - Community Development	44 740 000	- 8 469 167	36 270 833
Vote 7 - Corporate and Shared Services	309 500 000	- 256 978 195	52 521 806
Vote 8 - Planning and Economic Development	7 000 000	- 3 000 000	4 000 000
Vote 9 - Budget and Treasury	8 500 000	-	8 500 000
Vote 10 - Transport Operations	429 282 000	-	429 282 000
TOTAL CAPITAL EXPENDITURE	1 912 547 000	- 266 777 000	1 645 770 000

In general, all directorates were tasked to assess the current status of their projects and the realistic anticipated expenditure until year end. This was essential to ensure a balanced budget considering the downward adjustment on the municipalities own revenue sources.

Projects that could be deferred to the next financial year was also part of the budget evaluation.

Corporate Services represented the biggest downward adjustment whilst Engineering services represents an upward adjustment. Corporate Services decrease emanated from the reduction in the purchase of vehicles whilst Engineering services had additional allocations such as RBIG and INEP (saving from Operational Budget Rural Household Electrification to Urban Household Electrification)

4.4 Additional requests – Expenditure by type

The following adjustments to the amount of R 57 660 000 were received from the different Directorates. The impact of the changes on the different categories of the Operating expenditure as the result of the adjustments will be as follows:

Expenditure by Type

Description	Budget Year 2018/19		
	Original Budget	Total Adjusts.	Adjusted Budget
R thousands	A	9 G	10 H
Expenditure By Type			
Employee related costs	817 423	35 244	852 667
Remuneration of councillors	40 518	–	40 518
Debt impairment	235 000	(35 000)	200 000
Depreciation & asset impairment	190 000	–	190 000
Finance charges	107 500	(25 000)	82 500
Bulk purchases	905 497	(25 000)	880 497
Other materials	37 666	1 600	39 266
Contracted services	796 325	94 958	891 283
Transfers and subsidies	11 500	–	11 500
Other expenditure	207 260	10 859	218 119
Loss on disposal of PPE	–	–	–
Total Expenditure	3 348 689	57 660	3 406 349

- Employee related costs was adjusted to increased provision for leave reserve fund (non-cash item and is GRAP requirement) R14 384 000.

Overtime for Water Distribution – R 9 000 000

Overtime for Electricity – R8 000 000

- Debt impairment was decreased to align it to audited financial statements 2017/18 and a lesser impairment was noted.
- Bulk purchases were decreased. This constitutes a positive impact emanating from the AC pipe project (lesser water distribution losses) and smart metering project from both water and electricity.
- Finance charges has decreased as the pledge on RBIG and PTIG is anticipated to be received towards the last quarter of the financial year.
- Other materials were increased to cater for more demand of stores and materials items
- Other expenditure has increased due to the provision of additional AGSA fees and fuel. The increase in fuel is due to an anticipated hike in fuel levies to be announce in the national budget speech.
- Contracted services were increased to ensure that resources are allocated to the key drivers of revenue optimisation and basic service delivery. Revenue optimisation is of one of the key drivers identified by the Municipal Manager to ensure financial viability.

- The breakdown of contracted services is tabulated below: -

Directorate	Resource allocated to
Engineering	<ul style="list-style-type: none"> • Repairs and maintenance - Roads
Community Services	<ul style="list-style-type: none"> • Waste management
Corporate and Shared Services	<ul style="list-style-type: none"> • Legal fees, • Repairs and maintenance on fleet vehicles
Budget and Treasury	<ul style="list-style-type: none"> • Credit control, • Meter reading, • Pre-paid vendor sales commission and the • Munsoft migration project. • Valuation Roll process
Strategic planning, monitoring and evaluation (SPME)	<ul style="list-style-type: none"> • PMU fees

4.5 The impact of the adjustments will be as follows:

- Total Revenue including capital and operating transfers has increased by R49 272 000 from R4 447 419 000 to R 4 496 691 000.
- Additional R 57 660 000 on operating expenditure will be adjusted. The total operating expenditure of the Municipality has been adjusted from R 3 348 689 000 to R 3 406 349 000.
- Capital Expenditure decreased by R 266 777 000 from R 1 912 547 000 to R 1 645 770 000.

RECOMMEND

1. That in terms of section 28 of the Municipal Finance Management Act, 56 of 2003, the adjustments budget of the Polokwane Municipality for the financial year 2018/2019; and single year capital appropriations with approved as set-out in the following tables:

1.1 Table B2 -Budgeted Financial Performance (revenue and expenditure by standard

classification);

1.2 Table B4 -Budgeted Financial Performance (revenue by source and expenditure by type); and

1.3 Table B5 -Single year capital appropriations by standard classification and associated funding by source.

2. That the financial position, cash flow, cash-backed reserve/accumulated surplus,

Asset management and basic service delivery targets are adopted as set-out in the following tables:

2.1 Table B1 -Adjustments Budget Summary;

2.2 Table B3 -Adjustments Budget Financial Performance (revenue and expenditure by Municipal vote);

2.3 Table B6 -Budgeted Financial Position;

2.4 Table B7 -Budgeted Cash Flows;

2.5 Table B8 -Cash backed reserves and accumulated surplus reconciliation;

2.6 Table B9 -Asset management; and

2.7 Table B10 -Basic service delivery measurement.

3. Polokwane Housing Association Adjustment Budget

3.1 Table B1 Summary of the Adjustment Budget

3.2 Table B2 Budgeted Financial Position

3.3 Table B3 Budgeted Cash Flows

5. Budget Tables

Table B1 Adjustments Budget Summary

Description	Budget Year 2018/19									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
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	461 484	-	-	-	-	-	(29 666)	(29 666)	431 818	498 403	538 275
Service charges	1 518 870	-	-	-	-	-	55 847	55 847	1 574 717	1 658 565	1 817 535
Investment revenue	47 281	-	-	-	-	-	(20 000)	(20 000)	27 281	49 882	52 625
Transfers recognised - operational	1 008 780	-	-	-	-	-	(30 454)	(30 454)	978 326	1 053 240	1 126 485
Other own revenue	598 139	-	-	-	-	-	(25 334)	(25 334)	572 805	625 192	613 542
Total Revenue (excluding capital transfers and contributions)	3 634 554	-	-	-	-	-	(49 607)	(49 607)	3 584 947	3 885 282	4 148 462
Employee costs	817 423	-	-	-	-	-	35 244	35 244	852 667	869 703	917 117
Remuneration of councillors	40 518	-	-	-	-	-	-	-	40 518	43 149	45 955
Depreciation & asset impairment	190 000	-	-	-	-	-	-	-	190 000	237 000	255 000
Finance charges	107 500	-	-	-	-	-	(25 000)	(25 000)	82 500	111 445	105 000
Materials and bulk purchases	943 163	-	-	-	-	-	(23 400)	(23 400)	919 763	1 031 253	1 092 812
Transfers and grants	11 500	-	-	-	-	-	-	-	11 500	11 500	11 500
Other expenditure	1 238 585	-	-	-	-	-	70 817	70 817	1 309 402	1 249 381	1 334 856
Total Expenditure	3 348 689	-	-	-	-	-	57 660	57 660	3 406 349	3 553 431	3 762 240
Surplus/(Deficit)	285 865	-	-	-	-	-	(107 267)	(107 267)	178 598	331 851	386 222
Transfers recognised - capital	798 465	-	-	-	-	81 425	30 454	111 879	910 344	1 032 747	1 270 796
Contributions recognised - capital & contributed a	14 400	-	-	-	-	-	(13 000)	(13 000)	1 400	-	-
Surplus/(Deficit) after capital transfers & contributions	1 098 730	-	-	-	-	81 425	(89 813)	(8 388)	1 090 342	1 364 598	1 657 018
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1 098 730	-	-	-	-	81 425	(89 813)	(8 388)	1 090 342	1 364 598	1 657 018
Capital expenditure & funds sources											
Capital expenditure	1 912 547	-	-	-	-	-	(266 777)	(266 777)	1 645 770	1 373 983	1 741 102
Transfers recognised - capital	798 465	-	-	-	-	81 425	30 454	111 879	910 344	902 682	1 130 862
Public contributions & donations	14 400	-	-	-	-	-	(13 000)	(13 000)	1 400	-	-
Borrowing	830 000	-	-	-	-	-	(340 000)	(340 000)	490 000	90 000	82 000
Internally generated funds	269 682	-	-	-	-	-	(25 656)	(25 656)	244 026	381 301	528 240
Total sources of capital funds	1 912 547	-	-	-	-	81 425	(348 202)	(266 777)	1 645 770	1 373 983	1 741 102
Financial position											
Total current assets	711 934	-	-	-	-	-	21 222	21 222	733 156	785 825	704 048
Total non current assets	15 771 058	-	-	-	-	-	(301 587)	(301 587)	15 469 471	17 049 384	19 106 076
Total current liabilities	676 936	-	-	-	-	-	215 219	215 219	892 155	682 185	696 496
Total non current liabilities	991 314	-	-	-	-	-	205 088	205 088	1 196 402	1 131 724	1 484 358
Community wealth/Equity	14 814 742	-	-	-	-	-	(700 671)	(700 671)	14 114 071	16 021 300	17 629 271
Cash flows											
Net cash from (used) operating	1 295 260	-	-	-	-	81 425	(42 404)	39 020	1 334 281	1 613 377	1 758 324
Net cash from (used) investing	(1 928 971)	-	-	-	-	(81 425)	441 594	360 170	(1 568 801)	(1 420 964)	(1 777 069)
Net cash from (used) financing	754 023	-	-	-	-	-	(361 973)	(361 973)	392 050	6 687	4 386
Cash/cash equivalents at the year end	138 325	-	-	-	-	-	21 222	21 222	159 548	337 426	323 066

Table B1 Adjustments Budget Summary- continued

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Cash backing/surplus reconciliation											
Cash and investments available	335 225	-	-	-	-	-	(175 677)	(175 677)	159 547	645 417	719 258
Application of cash and investments	284 526	-	-	-	-	-	(177 452)	(177 452)	107 074	253 040	318 109
Balance - surplus (shortfall)	50 698	-	-	-	-	-	1 775	1 775	52 473	392 378	401 149
Asset Management											
Asset register summary (WDV)	15 557 550	-	-	-	-	81 425	(341 202)	(259 777)	15 297 773	16 747 675	18 716 168
Depreciation & asset impairment	190 000	-	-	-	-	-	-	-	190 000	237 000	255 000
Renewal of Existing Assets	253 783	-	-	-	-	71 425	40 310	111 735	365 518	164 538	270 401
Repairs and Maintenance	492 286	-	-	-	-	-	40 512	40 512	532 798	520 533	551 689
Free services											
Cost of Free Basic Services provided	646 352	-	-	-	-	-	-	-	646 352	703 181	766 591
Revenue cost of free services provided	112 770	-	-	-	-	-	-	-	112 770	120 701	129 560
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	138	-	-	-	-	-	-	-	138	146	155
Energy:	41	-	-	-	-	-	-	-	41	44	46
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Table B2 Adjustments Budget Financial Performance (standard classification)

Standard Description	Budget Year 2018/19									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
R thousands	A	A1	B	C	D	E	F	G	H		
Revenue - Functional											
Governance and administration	2 676 130	-	-	-	-	81 425	(88 000)	(6 575)	2 669 555	3 003 040	3 325 529
Executive and council	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 676 130	-	-	-	-	81 425	(88 000)	(6 575)	2 669 555	3 003 040	3 325 529
Internal audit	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	9 637	-	-	-	-	-	-	-	9 637	10 211	10 820
Community and social services	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	6 809	-	-	-	-	-	-	-	6 809	7 215	7 642
Public safety	303	-	-	-	-	-	-	-	303	320	341
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	2 525	-	-	-	-	-	-	-	2 525	2 676	2 837
Economic and environmental services	138 035	-	-	-	-	-	-	-	138 035	128 245	135 815
Planning and development	58 801	-	-	-	-	-	-	-	58 801	62 112	65 714
Road transport	76 788	-	-	-	-	-	-	-	76 788	66 133	70 101
Environmental protection	2 446	-	-	-	-	-	-	-	2 446	-	-
Trading services	1 623 617	-	-	-	-	-	55 847	55 847	1 679 464	1 773 942	1 944 344
Energy sources	1 055 136	-	-	-	-	-	-	-	1 055 136	1 155 367	1 270 895
Water management	350 836	-	-	-	-	-	28 823	28 823	379 659	386 792	425 465
Waste water management	102 528	-	-	-	-	-	21 336	21 336	123 864	109 194	116 838
Waste management	115 117	-	-	-	-	-	5 688	5 688	120 805	122 589	131 146
Other	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	4 447 419	-	-	-	-	81 425	(32 153)	49 272	4 496 691	4 915 438	5 416 508
Expenditure - Functional											
Governance and administration	1 211 241	-	-	-	-	-	54 522	54 522	1 265 764	1 316 542	1 410 939
Executive and council	357 912	-	-	-	-	-	(33 570)	(33 570)	324 342	373 841	426 911
Finance and administration	840 603	-	-	-	-	-	90 979	90 979	931 582	931 241	971 790
Internal audit	12 727	-	-	-	-	-	(2 887)	(2 887)	9 840	11 460	12 239
Community and public safety	262 621	-	-	-	-	-	4 839	4 839	267 460	278 710	295 120
Community and social services	77 000	-	-	-	-	-	911	911	77 911	80 590	85 358
Sport and recreation	130 483	-	-	-	-	-	3 457	3 457	133 940	139 720	147 901
Public safety	49 228	-	-	-	-	-	619	619	49 847	52 146	55 239
Housing	869	-	-	-	-	-	59	59	928	919	968
Health	5 041	-	-	-	-	-	(207)	(207)	4 834	5 335	5 654
Economic and environmental services	450 515	-	-	-	-	-	11 170	11 170	461 685	438 313	463 501
Planning and development	133 036	-	-	-	-	-	5 889	5 889	138 925	100 680	108 804
Road transport	316 684	-	-	-	-	-	5 406	5 406	322 090	336 792	353 806
Environmental protection	796	-	-	-	-	-	(125)	(125)	671	842	892
Trading services	1 424 312	-	-	-	-	-	(12 871)	(12 871)	1 411 440	1 519 867	1 592 679
Energy sources	894 756	-	-	-	-	-	(11 000)	(11 000)	883 756	944 291	995 366
Water management	296 731	-	-	-	-	-	600	600	297 331	329 651	350 253
Waste water management	114 419	-	-	-	-	-	(12 731)	(12 731)	101 688	120 228	111 256
Waste management	118 407	-	-	-	-	-	10 260	10 260	128 666	125 697	135 804
Other	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3 348 689	-	-	-	-	-	57 660	57 660	3 406 349	3 553 431	3 762 240
Surplus/ (Deficit) for the year	1 098 730	-	-	-	-	81 425	(89 813)	(8 388)	1 090 342	1 362 007	1 654 268

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

Vote Description <i>[Insert departmental structure etc]</i>	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Revenue by Vote											
Vote 1 - Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manger	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Engineering Services	1 523 152	-	-	-	-	-	24 825	24 825	1 547 977	1 651 620	1 813 480
Vote 5 - Community Services	184 126	-	-	-	-	-	5 688	5 688	189 814	195 736	208 682
Vote 6 - Community Development	11 533	-	-	-	-	-	-	-	11 533	12 191	12 889
Vote 7 - Corporate and Shared Services	5 334	-	-	-	-	-	-	-	5 334	5 654	5 994
Vote 8 - Planning and Economic Development	58 801	-	-	-	-	-	-	-	58 801	62 112	65 714
Vote 9 - Budget and Treasury	2 664 473	-	-	-	-	81 425	(62 666)	18 759	2 683 232	2 990 715	3 312 497
Vote 10 - Transport Operations	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	4 447 419	-	-	-	-	81 425	(32 153)	49 272	4 496 691	4 918 028	5 419 256
Expenditure by Vote											
Vote 1 - Council	338 419	-	-	-	-	-	(33 870)	(33 870)	304 549	361 417	413 747
Vote 2 - Office of the Municipal Manger	48 675	-	-	-	-	-	(2 637)	(2 637)	46 038	33 879	35 961
Vote 3 - Strategic Planning Monitoring and Evaluation	72 465	-	-	-	-	-	5 608	5 608	78 073	39 740	44 194
Vote 4 - Engineering Services	1 468 603	-	-	-	-	-	(12 931)	(12 931)	1 455 672	1 585 843	1 661 917
Vote 5 - Community Services	436 590	-	-	-	-	-	14 463	14 463	451 053	458 006	489 658
Vote 6 - Community Development	186 544	-	-	-	-	-	10 294	10 294	196 838	204 505	216 667
Vote 7 - Corporate and Shared Services	217 499	-	-	-	-	-	18 926	18 926	236 425	238 456	252 889
Vote 8 - Planning and Economic Development	72 942	-	-	-	-	-	(22)	(22)	72 920	74 046	78 494
Vote 9 - Budget and Treasury	449 748	-	-	-	-	-	58 229	58 229	507 977	514 159	527 646
Vote 10 - Transport Operations	57 205	-	-	-	-	-	(400)	(400)	56 805	-	-
Total Expenditure by Vote	3 348 689	-	-	-	-	-	57 660	57 660	3 406 349	3 553 430	3 762 238
Surplus/ (Deficit) for the year	1 098 730	-	-	-	-	81 425	(89 813)	(8 388)	1 090 342	1 364 598	1 657 018

Table B4 Adjustments Budget Financial Performance (revenue and expenditure)

Description	Budget Year 2018/19									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands											
Revenue By Source											
Property rates	461 484	-	-	-	-	-	(29 666)	(29 666)	431 818	498 403	538 275
Service charges - electricity revenue	1 054 944	-	-	-	-	-	-	-	1 054 944	1 155 164	1 270 681
Service charges - water revenue	248 450	-	-	-	-	-	28 823	28 823	277 273	273 919	301 309
Service charges - sanitation revenue	102 528	-	-	-	-	-	21 336	21 336	123 864	109 193	116 836
Service charges - refuse revenue	112 948	-	-	-	-	-	5 688	5 688	118 636	120 289	128 709
Service charges - other	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	37 297	-	-	-	-	-	-	-	37 297	39 382	41 584
Interest earned - external investments	47 281	-	-	-	-	-	(20 000)	(20 000)	27 281	49 882	52 625
Interest earned - outstanding debtors	80 000	-	-	-	-	-	-	-	80 000	84 400	89 042
Dividends received	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16 000	-	-	-	-	-	-	-	16 000	16 959	17 979
Licences and permits	14 890	-	-	-	-	-	-	-	14 890	15 782	16 728
Agency services	25 000	-	-	-	-	-	-	-	25 000	26 500	28 090
Transfers and subsidies	1 008 780	-	-	-	-	-	(30 454)	(30 454)	978 326	1 053 240	1 126 485
Other revenue	424 952	-	-	-	-	-	(25 334)	(25 334)	399 618	442 169	420 119
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	3 634 554	-	-	-	-	-	(49 607)	(49 607)	3 584 947	3 885 282	4 148 462
Expenditure By Type											
Employee related costs	817 423	-	-	-	-	-	35 244	35 244	852 667	869 703	917 117
Remuneration of councillors	40 518	-	-	-	-	-	-	-	40 518	43 149	45 955
Debt impairment	235 000	-	-	-	-	-	(35 000)	(35 000)	200 000	249 100	300 000
Depreciation & asset impairment	190 000	-	-	-	-	-	-	-	190 000	237 000	255 000
Finance charges	107 500	-	-	-	-	-	(25 000)	(25 000)	82 500	111 445	105 000
Bulk purchases	905 497	-	-	-	-	-	(25 000)	(25 000)	880 497	970 426	1 028 653
Other materials	37 666	-	-	-	-	-	1 600	1 600	39 266	60 827	64 159
Contracted services	796 325	-	-	-	-	-	94 958	94 958	891 283	764 936	786 967
Transfers and subsidies	11 500	-	-	-	-	-	-	-	11 500	11 500	11 500
Other expenditure	207 260	-	-	-	-	-	10 859	10 859	218 119	235 345	247 889
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	3 348 689	-	-	-	-	-	57 660	57 660	3 406 349	3 553 431	3 762 240
Surplus/(Deficit)	285 865	-	-	-	-	-	(107 267)	(107 267)	178 598	331 851	386 222
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	798 465	-	-	-	-	81 425	30 454	111 879	910 344	1 032 747	1 270 796
Transfers and subsidies - capital (in-kind - all)	14 400	-	-	-	-	-	(13 000)	(13 000)	1 400	-	-
Surplus/ (Deficit) for the year	1 098 730	-	-	-	-	81 425	(89 813)	(8 388)	1 090 342	1 364 598	1 657 018

Table B5 Adjustments Capital Expenditure Budget by vote and funding

Description	Budget Year 2018/19										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
R thousands	A	A1	B	C	D	E	F	G	H			
Single-year expenditure to be adjusted												
Vote 1 - Council	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manger	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation	3 100	-	-	-	-	-	(2 100)	(2 100)	1 000	19 300	27 500	
Vote 4 - Engineering Services	1 527 348	-	-	-	-	-	(446 436)	(446 436)	1 080 912	1 147 891	1 440 621	
Vote 5 - Community Services	38 977	-	-	-	-	-	(5 694)	(5 694)	33 283	30 000	37 491	
Vote 6 - Community Development	50 340	-	-	-	-	-	(14 069)	(14 069)	36 271	52 000	60 800	
Vote 7 - Corporate and Shared Services	9 750	-	-	-	-	-	42 772	42 772	52 522	11 300	17 000	
Vote 8 - Planning and Economic Development	7 000	-	-	-	-	-	(3 000)	(3 000)	4 000	13 500	55 650	
Vote 9 - Budget and Treasury	8 500	-	-	-	-	-	-	-	8 500	2 001	-	
Vote 10 - Transport Operations	267 532	-	-	-	-	-	161 750	161 750	429 282	97 991	102 040	
Total Capital Expenditure - Vote	1 912 547	-	-	-	-	-	(266 777)	(266 777)	1 645 770	1 373 983	1 741 102	
Capital Expenditure - Functional												
Governance and administration	332 907	-	-	-	-	-	(255 508)	(255 508)	77 399	29 151	55 400	
Executive and council	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	332 907	-	-	-	-	-	(255 508)	(255 508)	77 399	29 151	55 400	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	
Community and public safety	43 390	-	-	-	-	-	(8 113)	(8 113)	35 277	64 800	57 350	
Community and social services	4 050	-	-	-	-	-	3 330	3 330	7 380	21 300	31 400	
Sport and recreation	39 340	-	-	-	-	-	(11 443)	(11 443)	27 897	43 500	25 950	
Public safety	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services	755 557	-	-	-	-	10 000	(85 849)	(75 849)	679 708	365 088	457 558	
Planning and development	7 000	-	-	-	-	-	(3 000)	(3 000)	4 000	18 500	67 800	
Road transport	748 557	-	-	-	-	10 000	(82 849)	(72 849)	675 708	346 588	389 758	
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	
Trading services	780 693	-	-	-	-	71 425	1 268	72 693	853 386	914 944	1 170 794	
Energy sources	69 070	-	-	-	-	-	(8 233)	(8 233)	60 838	172 000	210 500	
Water management	300 703	-	-	-	-	71 425	55 878	127 303	428 006	493 644	788 453	
Waste water management	392 320	-	-	-	-	-	(46 677)	(46 677)	345 643	240 000	163 840	
Waste management	18 600	-	-	-	-	-	300	300	18 900	9 300	8 001	
Other	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional	1 912 547	-	-	-	-	81 425	(348 202)	(266 777)	1 645 770	1 373 983	1 741 102	
Funded by:												
National Government	798 465	-	-	-	-	81 425	30 454	111 879	910 344	902 682	1 130 862	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	798 465	-	-	-	-	81 425	30 454	111 879	910 344	902 682	1 130 862	
Public contributions & donations	14 400	-	-	-	-	-	(13 000)	(13 000)	1 400	-	-	
Borrowing	830 000	-	-	-	-	-	(340 000)	(340 000)	490 000	90 000	82 000	
Internally generated funds	269 682	-	-	-	-	-	(25 656)	(25 656)	244 026	381 301	528 240	
Total Capital Funding	1 912 547	-	-	-	-	81 425	(348 202)	(266 777)	1 645 770	1 373 983	1 741 102	

Table B6 Adjustments Budget Financial Position

Description	Budget Year 2018/19									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
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS											
Current assets											
Cash	138 325	-	-	-	-	-	(28 978)	(28 978)	109 347	360 318	345 959
Call investment deposits	-	-	-	-	-	-	50 200	50 200	50 200	-	-
Consumer debtors	491 895	-	-	-	-	-	-	-	491 895	343 793	276 375
Other debtors	45 000	-	-	-	-	-	-	-	45 000	45 000	45 000
Current portion of long-term receivables	500	-	-	-	-	-	-	-	500	500	500
Inventory	36 214	-	-	-	-	-	-	-	36 214	36 214	36 214
Total current assets	711 934	-	-	-	-	-	21 222	21 222	733 156	785 825	704 048
Non current assets											
Long-term receivables	-	-	-	-	-	-	-	-	-	-	-
Investments	196 899	-	-	-	-	-	(196 899)	(196 899)	-	285 099	373 299
Investment property	658 489	-	-	-	-	-	-	-	658 489	658 489	673 489
Investment in Associate	-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	14 877 687	-	-	-	-	-	(89 921)	(89 921)	14 787 766	16 082 090	18 035 583
Agricultural	14 278	-	-	-	-	-	(14 278)	(14 278)	-	-	-
Biological	2 508	-	-	-	-	-	9 325	9 325	11 833	2 508	2 508
Intangible	4 588	-	-	-	-	-	6 795	6 795	11 383	4 588	4 588
Other non-current assets	16 609	-	-	-	-	-	(16 609)	(16 609)	-	16 609	16 609
Total non current assets	15 771 058	-	-	-	-	-	(301 587)	(301 587)	15 469 471	17 049 384	19 106 076
TOTAL ASSETS	16 482 992	-	-	-	-	-	(280 365)	(280 365)	16 202 628	17 835 209	19 810 124
LIABILITIES											
Current liabilities											
Bank overdraft	-	-	-	-	-	-	-	-	-	-	-
Borrowing	66 812	-	-	-	-	-	81 000	81 000	147 812	61 113	63 613
Consumer deposits	72 000	-	-	-	-	-	-	-	72 000	73 000	75 000
Trade and other payables	538 124	-	-	-	-	-	(20 000)	(20 000)	518 124	548 072	557 883
Provisions	-	-	-	-	-	-	154 219	154 219	154 219	-	-
Total current liabilities	676 936	-	-	-	-	-	215 219	215 219	892 155	682 185	696 496
Non current liabilities											
Borrowing	728 258	-	-	-	-	-	168 900	168 900	897 158	828 258	1 138 258
Provisions	263 056	-	-	-	-	-	36 188	36 188	299 244	303 466	346 100
Total non current liabilities	991 314	-	-	-	-	-	205 088	205 088	1 196 402	1 131 724	1 484 358
TOTAL LIABILITIES	1 668 250	-	-	-	-	-	420 306	420 306	2 088 556	1 813 909	2 180 854
NET ASSETS	14 814 742	-	-	-	-	-	(700 671)	(700 671)	14 114 071	16 021 300	17 629 271
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	7 614 829	-	-	-	-	-	(926 778)	(926 778)	6 688 051	8 821 386	10 429 357
Reserves	7 199 914	-	-	-	-	-	226 107	226 107	7 426 021	7 199 914	7 199 914
Minorities' interests	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	14 814 742	-	-	-	-	-	(700 671)	(700 671)	14 114 071	16 021 300	17 629 271

Table B7 Adjustments Budget Cash Flows

Description	Budget Year 2018/19									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
R thousands	A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates	406 106	-	-	-	-	-	(26 106)	(26 106)	380 000	438 595	473 682
Service charges	1 366 983	-	-	-	-	-	18 768	18 768	1 385 751	1 488 119	1 630 871
Other revenue	484 662	-	-	-	-	-	38 687	38 687	523 349	504 792	489 751
Government - operating	1 008 780	-	-	-	-	-	(30 454)	(30 454)	978 326	1 053 240	1 126 485
Government - capital	798 465	-	-	-	-	81 425	30 454	111 879	910 344	1 032 747	1 270 796
Interest	118 371	-	-	-	-	-	(85 371)	(85 371)	33 000	124 882	131 750
Dividends	-	-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees	(2 770 182)	-	-	-	-	-	(61 807)	(61 807)	(2 831 989)	(2 907 167)	(3 249 561)
Finance charges	(106 425)	-	-	-	-	-	73 425	73 425	(33 000)	(110 331)	(103 950)
Transfers and Grants	(11 500)	-	-	-	-	-	-	-	(11 500)	(11 500)	(11 500)
NET CASH FROM/(USED) OPERATING ACTIVITIES	1 295 260	-	-	-	-	81 425	(42 404)	39 020	1 334 281	1 613 377	1 758 324
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	14 400	-	-	-	-	-	-	-	14 400	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(88 200)	-	-	-	-	-	88 200	88 200	-	(88 200)	(88 200)
Payments											
Capital assets	(1 855 171)	-	-	-	-	(81 425)	353 394	271 970	(1 583 201)	(1 332 764)	(1 688 869)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1 928 971)	-	-	-	-	(81 425)	441 594	360 170	(1 568 801)	(1 420 964)	(1 777 069)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	830 000	-	-	-	-	-	(360 000)	(360 000)	470 000	90 000	82 000
Increase (decrease) in consumer deposits	-	-	-	-	-	-	50	50	50	-	-
Payments											
Repayment of borrowing	(75 977)	-	-	-	-	-	(2 023)	(2 023)	(78 000)	(83 313)	(77 614)
NET CASH FROM/(USED) FINANCING ACTIVITIES	754 023	-	-	-	-	-	(361 973)	(361 973)	392 050	6 687	4 386
NET INCREASE/ (DECREASE) IN CASH HELD	120 312	-	-	-	-	-	37 218	37 218	157 530	199 100	(14 359)
Cash/cash equivalents at the year begin:	18 013	-	-	-	-	-	(15 995)	(15 995)	2 018	138 325	337 426
Cash/cash equivalents at the year end:	138 325	-	-	-	-	-	21 222	21 222	159 548	337 426	323 066

Table B8 Cash backed reserves/accumulated surplus reconciliation

Description	Budget Year 2018/19									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
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	2019/20	2020/21
Cash and investments available											
Cash/cash equivalents at the year end	138 325	-	-	-	-	-	21 222	21 222	159 548	337 426	323 066
Other current investments > 90 days	-	-	-	-	-	-	(0)	(0)	(0)	22 893	22 893
Non current assets - Investments	196 899	-	-	-	-	-	(196 899)	(196 899)	-	285 099	373 299
Cash and investments available:	335 225	-	-	-	-	-	(175 677)	(175 677)	159 547	645 417	719 258
Applications of cash and investments											
Unspent conditional transfers	46 198	-	-	-	-	-	-	-	46 198	52 585	57 585
Unspent borrowing	-	-	-	-	-	-	50 000	50 000	50 000	-	-
Statutory requirements	(20 818)	-	-	-	-	-	20 818	20 818	-	(19 838)	(23 764)
Other working capital requirements	21 816	-	-	-	-	-	(26 371)	(26 371)	(4 555)	155 696	219 514
Other provisions	64 431	-	-	-	-	-	(49 000)	(49 000)	15 431	64 597	64 774
Long term investments committed	172 899	-	-	-	-	-	(172 899)	(172 899)	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:	284 526	-	-	-	-	-	(177 452)	(177 452)	107 074	253 040	318 109
Surplus(shortfall)	50 698	-	-	-	-	-	1 775	1 775	52 473	392 378	401 149

Table B9 Asset Management

Description	Budget Year 2018/19									Budget	Budget
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	7	8	9	10	11	12	13	14	2019/20	2020/21
	A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE											
Total New Assets to be adjusted	1 443 325	-	-	-	-	10 000	(352 900)	(342 900)	1 100 425	920 546	970 733
Roads Infrastructure	180 122	-	-	-	-	10 000	(60 856)	(50 856)	129 266	197 700	205 800
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	59 970	-	-	-	-	-	(16 550)	(16 550)	43 420	128 500	156 000
Water Supply Infrastructure	200 553	-	-	-	-	-	7 428	7 428	207 981	263 646	293 302
Sanitation Infrastructure	351 185	-	-	-	-	-	(46 677)	(46 677)	304 508	248 000	170 840
Solid Waste Infrastructure	12 800	-	-	-	-	-	300	300	13 100	6 000	3 001
Infrastructure	804 630	-	-	-	-	10 000	(116 355)	(106 355)	698 275	843 846	828 943
Community Facilities	62 426	-	-	-	-	-	(4 157)	(4 157)	58 269	11 300	31 500
Sport and Recreation Facilities	12 700	-	-	-	-	-	(1 701)	(1 701)	10 999	15 600	9 900
Community Assets	75 126	-	-	-	-	-	(5 858)	(5 858)	69 268	26 900	41 400
Heritage Assets	1 550	-	-	-	-	-	-	-	1 550	2 000	3 900
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	12 992	-	-	-	-	-	(9 292)	(9 292)	3 700	13 000	23 400
Housing	4 000	-	-	-	-	-	(4 000)	(4 000)	-	14 000	40 650
Other Assets	16 992	-	-	-	-	-	(13 292)	(13 292)	3 700	27 000	64 050
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	1 800	2 000
Licences and Rights	1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	2 150
Intangible Assets	1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	2 150
Computer Equipment	3 300	-	-	-	-	-	(948)	(948)	2 352	2 800	5 000
Furniture and Office Equipment	1 660	-	-	-	-	-	(660)	(660)	1 000	1 100	1 460
Machinery and Equipment	10 867	-	-	-	-	-	(600)	(600)	10 267	15 100	21 830
Transport Assets	528 200	-	-	-	-	-	(214 187)	(214 187)	314 013	-	-
Total Renewal of Existing Assets to be adjusted	253 783	-	-	-	-	71 425	40 310	111 735	365 518	164 538	270 401
Roads Infrastructure	4 500	-	-	-	-	-	-	-	4 500	15 000	13 350
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	11 408	-	-	-	-	-	(683)	(683)	10 725	23 000	36 000
Water Supply Infrastructure	87 335	-	-	-	-	71 425	51 400	122 825	210 160	110 000	200 551
Sanitation Infrastructure	45 800	-	-	-	-	-	-	-	45 800	-	-
Information and Communication Infrastructure	4 000	-	-	-	-	-	-	-	4 000	4 500	8 000
Infrastructure	153 043	-	-	-	-	71 425	50 718	122 142	275 185	152 500	257 901
Community Facilities	14 950	-	-	-	-	-	(10 165)	(10 165)	4 785	-	7 500
Sport and Recreation Facilities	1 575	-	-	-	-	-	-	-	1 575	-	-
Community Assets	16 525	-	-	-	-	-	(10 165)	(10 165)	6 360	-	7 500
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	84 215	-	-	-	-	-	(242)	(242)	83 973	12 038	5 000
Housing	-	-	-	-	-	-	-	-	-	-	-
Other Assets	84 215	-	-	-	-	-	(242)	(242)	83 973	12 038	5 000
Total Upgrading of Existing Assets to be adjusted	215 440	-	-	-	-	-	(28 612)	(28 612)	186 828	288 899	499 968
Roads Infrastructure	146 382	-	-	-	-	-	(4 172)	(4 172)	142 210	113 500	159 068
Storm water Infrastructure	1 900	-	-	-	-	-	(1 900)	(1 900)	-	6 000	-
Electrical Infrastructure	4 193	-	-	-	-	-	-	-	4 193	18 000	17 000
Water Supply Infrastructure	10 150	-	-	-	-	-	(950)	(950)	9 200	110 998	283 100
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	4 000	-	-	-	-	-	2 000	2 000	6 000	-	2 000
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-

LIM354 Polokwane - Table B9 Asset Management continued

Description	Budget Year 2018/19									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	7	8	9	10	11	12	13	14	2019/20	2020/21
R thousands		A1	B	C	D	E	F	G	H		
Infrastructure	166 625	-	-	-	-	-	(5 022)	(5 022)	161 603	248 498	461 168
Community Facilities	12 600	-	-	-	-	-	(9 750)	(9 750)	2 850	7 350	7 000
Sport and Recreation Facilities	19 215	-	-	-	-	-	(9 340)	(9 340)	9 875	17 000	-
Community Assets	31 815	-	-	-	-	-	(19 090)	(19 090)	12 725	24 350	7 000
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	12 000
Investment properties	-	-	-	-	-	-	-	-	-	-	12 000
Operational Buildings	10 000	-	-	-	-	-	(1 500)	(1 500)	8 500	12 551	15 800
Housing	-	-	-	-	-	-	-	-	-	-	-
Other Assets	10 000	-	-	-	-	-	(1 500)	(1 500)	8 500	12 551	15 800
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	7 000	-	-	-	-	-	(3 000)	(3 000)	4 000	3 500	4 000
Total Capital Expenditure to be adjusted											
Roads Infrastructure	331 004	-	-	-	-	10 000	(65 028)	(55 028)	275 976	326 200	378 218
Storm water Infrastructure	1 900	-	-	-	-	-	(1 900)	(1 900)	-	6 000	-
Electrical Infrastructure	75 570	-	-	-	-	-	(17 233)	(17 233)	58 338	169 500	209 000
Water Supply Infrastructure	298 038	-	-	-	-	71 425	57 878	129 303	427 341	484 644	776 953
Sanitation Infrastructure	396 985	-	-	-	-	-	(46 677)	(46 677)	350 308	248 000	170 840
Solid Waste Infrastructure	16 800	-	-	-	-	-	2 300	2 300	19 100	6 000	5 001
Information and Communication Infrastructure	4 000	-	-	-	-	-	-	-	4 000	4 500	8 000
Infrastructure	1 124 297	-	-	-	-	81 425	(70 660)	10 765	1 135 062	1 244 844	1 548 012
Community Facilities	89 976	-	-	-	-	-	(24 072)	(24 072)	65 904	18 650	46 000
Sport and Recreation Facilities	33 490	-	-	-	-	-	(11 041)	(11 041)	22 449	32 600	9 900
Community Assets	123 466	-	-	-	-	-	(35 113)	(35 113)	88 353	51 250	55 900
Heritage Assets	1 550	-	-	-	-	-	-	-	1 550	2 000	3 900
Revenue Generating	-	-	-	-	-	-	-	-	-	-	12 000
Investment properties	-	-	-	-	-	-	-	-	-	-	12 000
Operational Buildings	107 207	-	-	-	-	-	(11 034)	(11 034)	96 173	37 589	44 200
Housing	4 000	-	-	-	-	-	(4 000)	(4 000)	-	14 000	40 650
Other Assets	111 207	-	-	-	-	-	(15 034)	(15 034)	96 173	51 589	84 850
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	1 800	2 000
Licences and Rights	1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	2 150
Intangible Assets	1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	2 150
Computer Equipment	10 300	-	-	-	-	-	(3 948)	(3 948)	6 352	6 300	9 000
Furniture and Office Equipment	1 660	-	-	-	-	-	(660)	(660)	1 000	1 100	1 460
Machinery and Equipment	10 867	-	-	-	-	-	(600)	(600)	10 267	15 100	21 830
Transport Assets	528 200	-	-	-	-	-	(214 187)	(214 187)	314 013	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	1 912 547	-	-	-	-	81 425	(341 202)	(259 777)	1 652 770	1 373 983	1 741 102

LIM354 Polokwane - Table B9 Asset Management continued

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
ASSET REGISTER SUMMARY - PPE (WDV)											
<i>Roads Infrastructure</i>	2 936 416	-	-	-	-	10 000	(65 028)	(55 028)	2 881 388	3 335 607	3 794 447
<i>Storm water Infrastructure</i>	19 546	-	-	-	-	-	(1 900)	(1 900)	17 646	25 546	25 546
<i>Electrical Infrastructure</i>	997 501	-	-	-	-	-	(17 233)	(17 233)	980 268	1 164 501	1 372 001
<i>Water Supply Infrastructure</i>	2 574 691	-	-	-	-	71 425	57 878	129 303	2 703 993	3 054 135	3 822 267
<i>Sanitation Infrastructure</i>	1 090 687	-	-	-	-	-	(46 677)	(46 677)	1 044 010	1 117 669	1 442 143
<i>Solid Waste Infrastructure</i>	34 151	-	-	-	-	-	2 300	2 300	36 451	42 951	50 952
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	7 652 991	-	-	-	-	81 425	(70 660)	10 765	7 663 756	8 740 408	10 507 355
Community Facilities	6 183 535	-	-	-	-	-	(24 072)	(24 072)	6 159 463	6 122 951	6 130 357
Sport and Recreation Facilities	82 639	-	-	-	-	-	(11 041)	(11 041)	71 598	114 639	123 839
Community Assets	6 266 174	-	-	-	-	-	(35 113)	(35 113)	6 231 061	6 237 590	6 254 196
Heritage Assets											
Revenue Generating	219 548	-	-	-	-	-	-	-	219 548	219 548	231 548
Non-revenue Generating	6 000	-	-	-	-	-	-	-	6 000	24 500	76 000
Investment properties	225 548	-	-	-	-	-	-	-	225 548	244 048	307 548
Operational Buildings	672 806	-	-	-	-	-	(11 034)	(11 034)	661 772	681 307	693 707
Housing							(4 000)	(4 000)	(4 000)		
Other Assets	672 806	-	-	-	-	-	(15 034)	(15 034)	657 772	681 307	693 707
Biological or Cultivated Assets	14 278	-	-	-	-	-	-	-	14 278	14 278	14 278
Servitudes											
Licences and Rights	13 750	-	-	-	-	-	(1 000)	(1 000)	12 750	17 250	21 250
Intangible Assets	13 750	-	-	-	-	-	(1 000)	(1 000)	12 750	17 250	21 250
Computer Equipment	10 258	-	-	-	-	-	(3 948)	(3 948)	6 309	13 058	16 058
Furniture and Office Equipment	500	-	-	-	-	-	(660)	(660)	(160)	500	500
Machinery and Equipment	396 563	-	-	-	-	-	(600)	(600)	395 963	396 563	396 563
Transport Assets	302 532	-	-	-	-	-	(214 187)	(214 187)	88 345	400 523	502 563
Land	2 150	-	-	-	-	-	-	-	2 150	2 150	2 150
Zoo's, Marine and Non-biological Animals											
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	15 557 550	-	-	-	-	81 425	(341 202)	(259 777)	15 297 773	16 747 675	18 716 168

LIM354 Polokwane - Table B9 Asset Management continued

Description	Budget Year 2018/19									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
R thousands	A	A1	B	C	D	E	F	G	H		
EXPENDITURE OTHER ITEMS											
<u>Depreciation & asset impairment</u>	190 000	-	-	-	-	-	-	-	190 000	237 000	255 000
<u>Repairs and Maintenance by asset class</u>	492 286	-	-	-	-	-	40 512	40 512	532 798	520 533	551 689
<i>Roads Infrastructure</i>	59 902	-	-	-	-	-	10 000	10 000	69 902	63 489	66 915
<i>Storm water Infrastructure</i>	1 770	-	-	-	-	-	-	-	1 770	1 876	1 989
<i>Electrical Infrastructure</i>	37 975	-	-	-	-	-	(1 500)	(1 500)	36 475	38 449	42 875
<i>Water Supply Infrastructure</i>	26 711	-	-	-	-	-	-	-	26 711	28 313	26 111
<i>Sanitation Infrastructure</i>	7 379	-	-	-	-	-	-	-	7 379	7 822	8 291
<i>Solid Waste Infrastructure</i>	10 446	-	-	-	-	-	-	-	10 446	10 056	10 656
Infrastructure	144 183	-	-	-	-	-	8 500	8 500	152 683	150 005	156 835
Community Facilities	17 361	-	-	-	-	-	(3 550)	(3 550)	13 811	18 403	19 507
Sport and Recreation Facilities	4 485	-	-	-	-	-	(750)	(750)	3 735	4 755	5 040
Community Assets	21 846	-	-	-	-	-	(4 300)	(4 300)	17 546	23 157	24 547
Heritage Assets	1 853	-	-	-	-	-	-	-	1 853	1 965	2 083
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	283 201	-	-	-	-	-	23 462	23 462	306 663	301 804	322 006
Housing	-	-	-	-	-	-	-	-	-	-	-
Other Assets	283 201	-	-	-	-	-	23 462	23 462	306 663	301 804	322 006
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	13 335	-	-	-	-	-	-	-	13 335	14 135	14 984
Intangible Assets	13 335	-	-	-	-	-	-	-	13 335	14 135	14 984
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	2 148	-	-	-	-	-	-	-	2 148	2 277	2 413
Machinery and Equipment	20 662	-	-	-	-	-	12 850	12 850	33 512	21 901	23 215
Transport Assets	5 058	-	-	-	-	-	-	-	5 058	5 290	5 608
Land	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjus	682 286	-	-	-	-	-	40 512	40 512	722 798	757 533	806 689
<i>Renewal and upgrading of Existing Assets as %</i>	24,5%	0,0%							33,4%	33,0%	44,2%
<i>Renewal and upgrading of Existing Assets as %</i>	247,0%	0,0%							290,7%	191,3%	302,1%
<i>R&M as a % of PPE</i>	3,2%	0,0%							3,2%	3,1%	2,9%
<i>Renewal and upgrading and R&M as a % of PPE</i>	6,2%	0,0%							6,8%	5,8%	7,1%

Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance'

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands											
REVENUE ITEMS											
Property rates											
Total Property Rates	515 417						(29 666)	(29 666)	485 751	555 572	598 874
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	53 933								53 933	57 169	60 599
Net Property Rates	461 484	-	-	-	-	-	(29 666)	(29 666)	431 818	498 403	538 275
Service charges - electricity revenue											
Total Service charges - electricity revenue	1 091 256								1 091 256	1 194 744	1 314 219
less Revenue Foregone (in excess of 50 kwh per indigent household per month)	8 723								8 723	9 370	10 308
less Cost of Free Basis Services (50 kwh per indigent household per month)	27 589								27 589	30 210	33 230
Net Service charges - electricity revenue	1 054 944	-	-	-	-	-	-	-	1 054 944	1 155 164	1 270 681
Service charges - water revenue											
Total Service charges - water revenue	290 672						28 823	28 823	319 495	320 467	352 513
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)	21 111								21 111	23 274	25 602
less Cost of Free Basis Services (6 kilolitres per indigent household per month)	21 111								21 111	23 274	25 602
Net Service charges - water revenue	248 450	-	-	-	-	-	28 823	28 823	277 273	273 919	301 309
Service charges - sanitation revenue											
Total Service charges - sanitation revenue	134 082						21 336	21 336	155 418	142 797	152 794
less Revenue Foregone (in excess of free sanitation service to indigent households)	15 777								15 777	16 802	17 979
less Cost of Free Basis Services (free sanitation service to indigent households)	15 777								15 777	16 802	17 979
Net Service charges - sanitation revenue	102 528	-	-	-	-	-	21 336	21 336	123 864	109 193	116 836
Service charges - refuse revenue											
Total refuse removal revenue	139 400						5 688	5 688	145 088	148 461	158 853
Total landfill revenue	-								-	-	-
less Revenue Foregone (in excess of one removal a week to indigent households)	13 226								13 226	14 086	15 072
less Cost of Free Basis Services (removed once a week to indigent households)	13 226								13 226	14 086	15 072
Net Service charges - refuse revenue	112 948	-	-	-	-	-	5 688	5 688	118 636	120 289	128 709
Other Revenue By Source											
Total 'Other' Revenue	424 952						(25 334)	(25 334)	399 618	442 169	420 119
EXPENDITURE ITEMS											
Employee related costs											
<i>sub-total</i>	817 423						35 244	35 244	852 667	869 703	917 117
Less: Employees costs capitalised to PPE											
Total Employee related costs	817 423	-	-	-	-	-	35 244	35 244	852 667	869 703	917 117
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment	530 000								530 000	573 800	610 508
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	340 000								340 000	336 800	355 508
Total Depreciation & asset impairment	190 000	-	-	-	-	-	-	-	190 000	237 000	255 000
Bulk purchases											
Electricity Bulk Purchases	700 631						(15 000)	(15 000)	685 631	753 269	798 466
Water Bulk Purchases	204 866						(10 000)	(10 000)	194 866	217 157	230 187
Total bulk purchases	905 497	-	-	-	-	-	(25 000)	(25 000)	880 497	970 426	1 028 653
Transfers and grants											
Cash transfers and grants	11 500								11 500	11 500	11 500
Non-cash transfers and grants											
Total transfers and grants	11 500	-	-	-	-	-	-	-	11 500	11 500	11 500
Contracted services											
<i>sub-total</i>	796 325						94 958	94 958	891 283	764 936	786 967
Other Expenditure By Type											
Total Other Expenditure	207 260						10 859	10 859	218 119	235 345	247 889

Supporting Table SB2 Supporting detail to 'Financial Position Budget'

Description	Budget Year 2018/19									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
R thousands	A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
ASSETS											
Call investment deposits											
Call deposits	-	-	-	-	-	-	-	-	-	-	-
Other current investments	-	-	-	-	-	-	50 200	50 200	50 200	-	-
Total Call investment deposits	-	-	-	-	-	-	50 200	50 200	50 200	-	-
Consumer debtors											
Consumer debtors	1 176 363	-	-	-	-	-	-	-	1 176 363	1 277 361	1 509 943
Less: provision for debt impairment	684 468	-	-	-	-	-	-	-	684 468	933 568	1 233 568
Total Consumer debtors	491 895	-	-	-	-	-	-	-	491 895	343 793	276 375
Debt impairment provision											
Balance at the beginning of the year	449 468	-	-	-	-	-	-	-	449 468	684 468	933 568
Contributions to the provision	235 000	-	-	-	-	-	-	-	235 000	249 100	300 000
Bad debts written off	-	-	-	-	-	-	-	-	-	-	-
Balance at end of year	684 468	-	-	-	-	-	-	-	684 468	933 568	1 233 568
Property, plant & equipment											
PPE at cost/valuation (excl. finance leases)	25 220 390	-	-	-	-	-	(89 921)	(89 921)	25 130 469	26 439 793	28 623 286
Leases recognised as PPE	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation	10 342 703	-	-	-	-	-	-	-	10 342 703	10 357 703	10 587 703
Total Property, plant & equipment	14 877 687	-	-	-	-	-	(89 921)	(89 921)	14 787 766	16 082 090	18 035 583
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)	2 499	-	-	-	-	-	-	-	2 499	2 499	2 499
Current portion of long-term liabilities	64 313	-	-	-	-	-	433 156	433 156	497 469	58 614	61 114
Total Current liabilities - Borrowing	66 812	-	-	-	-	-	433 156	433 156	499 968	61 113	63 613
Trade and other payables											
Creditors	491 926	-	-	-	-	-	-	-	491 926	495 487	500 298
Unspent conditional grants and receipts	46 198	-	-	-	-	-	-	-	46 198	52 585	57 585
VAT	-	-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	538 124	-	-	-	-	-	-	-	538 124	548 072	557 883
Non current liabilities - Borrowing											
Borrowing	638 258	-	-	-	-	-	(235 648)	(235 648)	402 610	728 258	1 028 258
Finance leases (including PPP asset element)	90 000	-	-	-	-	-	-	-	90 000	100 000	110 000
Total Non current liabilities - Borrowing	728 258	-	-	-	-	-	(235 648)	(235 648)	492 610	828 258	1 138 258
Provisions - non current											
Retirement benefits	198 625	-	-	-	-	-	36 188	36 188	234 813	238 869	281 326
List other major items	-	-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation	64 431	-	-	-	-	-	-	-	64 431	64 597	64 774
Other	-	-	-	-	-	-	-	-	-	-	-
Total Provisions - non current	263 056	-	-	-	-	-	36 188	36 188	299 244	303 466	346 100
CHANGES IN NET ASSETS											
Accumulated surplus/(Deficit)											
Accumulated surplus/(Deficit) - opening balance	7 614 829	-	-	-	-	-	(842 517)	(842 517)	6 772 312	8 821 386	10 429 357
Appropriations to Reserves	-	-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	7 614 829	-	-	-	-	-	(842 517)	(842 517)	6 772 312	8 821 386	10 429 357
Reserves											
Revaluation	7 199 914	-	-	-	-	-	226 107	226 107	7 426 021	7 199 914	7 199 914
Total Reserves	7 199 914	-	-	-	-	-	226 107	226 107	7 426 021	7 199 914	7 199 914
TOTAL COMMUNITY WEALTH/EQUITY	14 814 742	-	-	-	-	-	(616 410)	(616 410)	14 198 332	16 021 300	17 629 271

Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks

Description of financial indicator	Basis of calculation	Budget Year 2018/19			Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>						
Credit Rating	Short term/long term rating					
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5,5%	0,0%	4,7%	5,5%	4,9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	74,5%	0,0%	70,2%	37,0%	4,7%
<u>Safety of Capital</u>						
Gearing	Long Term Borrowing/ Funds & Reserves	10,1%	0,0%	15,1%	11,5%	15,8%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	105,2%	0,0%	80,2%	115,2%	101,1%
Liquidity Ratio	Monetary Assets/Current Liabilities	0,2	0,0	0,2	0,5	0,5
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))					
Creditors to Cash and Investments		389,0%	0,0%	333,8%	162,4%	172,7%
Employee costs	Employee costs/(Total Revenue - capital revenue)	22,5%	0,0%	23,8%	22,4%	22,1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	13,5%	0,0%	13,7%	13,4%	13,3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	8,2%	0,0%	7,6%	9,0%	8,7%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	1348,2%	0,0%	1338,4%	1550,8%	1654,8%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	13,5%	0,0%	13,7%	8,8%	6,7%

Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions

Household service targets	Budget Year 2018/19			2018/19 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets (000)						
Water:						
Piped water inside dwelling	61 680	61 680	61 680	61 680	65 381	69 304
Piped water inside yard (but not in dwelling)	60 976	60 976	60 976	60 976	64 634	68 513
Using public tap (at least min.service level)	71 819	71 819	71 819	71 819	76 128	80 696
Other water supply (at least min.service level)	47 318	47 318	47 318	47 318	50 157	53 166
<i>Minimum Service Level and Above sub-total</i>	241 793	241 793	241 793	241 793	256 300	271 678
Using public tap (< min.service level)						
Other water supply (< min.service level)						
No water supply						
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
Total number of households	241 793	241 793	241 793	241 793	256 300	271 678
Sanitation/sewerage:						
Flush toilet (connected to sewerage)	56 995	56 995	56 995	56 995	60 414	64 039
Flush toilet (with septic tank)	5 770	5 770	5 770	5 770	6 116	6 483
Chemical toilet	2 139	2 139	2 139	2 139	2 267	2 403
Pit toilet (ventilated)	47 847	47 847	47 847	47 847	50 718	53 761
Other toilet provisions (> min.service level)						
<i>Minimum Service Level and Above sub-total</i>	112 751	112 751	112 751	112 751	119 516	126 687
Bucket toilet						
Other toilet provisions (< min.service level)						
No toilet provisions	137 913	137 913	137 913	137 913		
<i>Below Minimum Service Level sub-total</i>	137 913	137 913	137 913	137 913	-	-
Total number of households	250 665	250 665	250 665	250 665	119 516	126 687
Energy:						
Electricity (at least min.service level)	112 379	112 379	112 379	112 379	119 121	126 269
Electricity - prepaid (min.service level)	97 167	97 167	97 167	97 167	102 997	109 177
<i>Minimum Service Level and Above sub-total</i>	209 546	209 546	209 546	209 546	222 119	235 446
Electricity (< min.service level)	18 611	18 611	18 611	18 611	19 728	20 911
Electricity - prepaid (< min. service level)	20 439	20 439	20 439	20 439	21 665	22 965
Other energy sources	2 069	2 069	2 069	2 069	2 193	2 324
<i>Below Minimum Service Level sub-total</i>	41 119	41 119	41 119	41 119	43 586	46 201
Total number of households	250 665	250 665	250 665	250 665	265 704	281 647
Refuse:						
Removed at least once a week	129 556	129 556	129 556	129 556	137 330	145 569
<i>Minimum Service Level and Above sub-total</i>	129 556	129 556	129 556	129 556	137 330	145 569
Removed less frequently than once a week						
Using communal refuse dump						
Using own refuse dump						
Other rubbish disposal						
No rubbish disposal						
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
Total number of households	129 556	129 556	129 556	129 556	137 330	145 569

Supporting Table SB6 Adjustments Budget - funding measurement

Description	MFMA section	2015/16	2016/17	2017/18	Medium Term Revenue and Expenditure Framework				
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands									
Funding measures									
Cash/cash equivalents at the year end - R'000	18(1)b		98 038	2 043	138 325	-	159 548	337 426	323 066
Cash + investments at the yr end less applications - R'000	18(1)b		346 617	114 545	50 698	-	52 473	392 378	401 149
Cash year end/monthly employee/supplier payments	18(1)b		0	0	-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)		1 708 590	607 933	1 098 730	-	1 090 342	1 364 598	1 657 018
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)		12,0%	12,0%	0,0%	0,0%	0,0%	1,5%	3,2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	0,0%	0,0%	0,0%	87,6%	0,0%	88,7%	87,4%	87,4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)		6,0%	9,0%	11,6%	0,0%	9,8%	11,3%	12,5%
Capital payments % of capital expenditure	18(1)c;19		77,0%	80,0%	97,0%	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c		21,0%	21,0%	74,5%	0,0%	65,9%	37,0%	4,7%
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		53,0%	54,0%				-27,6%	-17,3%
Long term receivables % change - incr(decr)	18(1)a		-8,0%	-2,0%				0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)		2,0%	2,0%	3,2%	0,0%	3,2%	3,1%	2,9%
Asset renewal % of capital budget	20(1)(vi)				13,3%	0,0%	22,1%	12,0%	15,5%

Supporting Table SB7 Adjustments Budget - transfers and grant receipts

Description	Budget Year 2018/19							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
R thousands	A	A1	B	C	D	E	F	2019/20	2020/21
RECEIPTS:									
Operating Transfers and Grants									
National Government:	1 008 780	-	-	-	(30 454)	(30 454)	978 326	1 053 240	1 126 485
Local Government Equitable Share	831 436	-	-	-	-	-	831 436	915 810	1 010 785
EPWP Incentive	5 742	-	-	-	-	-	5 742	-	-
Integrated National Electrification Programme	38 957	-	-	-	(10 000)	(10 000)	28 957	28 800	25 600
Finance Management	3 048	-	-	-	-	-	3 048	2 500	2 500
Municipal Infrastructure Grant (MIG)	59 149	-	-	-	(11 731)	(11 731)	47 418	59 500	44 000
Public Transport and Systems	45 825	-	-	-	-	-	45 825	31 330	28 300
Infrastructure skills development fund	6 500	-	-	-	-	-	6 500	7 300	7 300
Energy Efficiency and Demand Management	8 000	-	-	-	-	-	8 000	8 000	8 000
Municipal Demarcation Transition Grant	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	1 400	-	-	-	-	-	1 400	-	-
Regional Bulk Infrastructure Grant (RBIG)	8 723	-	-	-	(8 723)	(8 723)	-	-	-
Total Operating Transfers and Grants	1 008 780	-	-	-	(30 454)	(30 454)	978 326	1 053 240	1 126 485
Capital Transfers and Grants									
National Government:	798 465	-	-	81 425	30 454	111 879	910 344	1 202 747	1 270 796
Municipal Infrastructure Grant (MIG)	271 728	-	-	-	11 731	11 731	283 459	278 646	314 253
Public Transport and Systems	159 282	-	-	-	-	-	159 282	148 103	161 002
Regional Bulk Infrastructure	263 855	-	-	71 425	8 723	80 148	344 003	630 998	644 491
Neighbourhood Development Partnership	35 000	-	-	10 000	-	10 000	45 000	35 000	35 000
Water Services Infrastructure Grant	68 600	-	-	-	-	-	68 600	110 000	116 050
Integrated National Electrification Programme	-	-	-	-	10 000	10 000	10 000	-	-
Total Capital Transfers and Grants	798 465	-	-	81 425	30 454	111 879	910 344	1 202 747	1 270 796
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1 807 245	-	-	81 425	-	90 148	1 888 670	2 255 987	2 397 281

Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme

Description	Budget Year 2018/19							Budget Year	Budget Year
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	2 A1	3 B	4 C	5 D	6 E	7 F	+1 2019/20	+2 2020/21
R thousands									
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:									
Operating expenditure of Transfers and Grants									
National Government:	1 000 057	-	-	-	(30 454)	(30 454)	978 326	1 053 240	1 126 485
Local Government Equitable Share	831 436	-	-	-	-	-	831 436	915 810	1 010 785
EPWP Incentive	5 742	-	-	-	-	-	5 742	-	-
Integrated National Electrification Programme	38 957	-	-	-	(10 000)	(10 000)	28 957	28 800	25 600
Finance Management	3 048	-	-	-	-	-	3 048	2 500	2 500
Municipal Infrastructure Grant (MIG)	59 149	-	-	-	(11 731)	(11 731)	47 418	59 500	44 000
Public Transport and Systems	45 825	-	-	-	-	-	45 825	31 330	28 300
Infrastructure skills development fund	6 500	-	-	-	-	-	6 500	7 300	7 300
Energy Efficiency and Demand Management	8 000	-	-	-	-	-	8 000	8 000	8 000
Water Services Infrastructure Grant	1 400	-	-	-	-	-	1 400	-	-
Regional Bulk Infrastructure Grant (RBIG)	8 723	-	-	-	(8 723)	(8 723)	-	-	-
Total operating expenditure of Transfers and Grants:	1 000 057	-	-	-	(30 454)	(30 454)	978 326	1 053 240	1 126 485
Capital expenditure of Transfers and Grants									
National Government:	798 465	-	-	81 425	30 454	111 879	910 344	1 202 747	1 270 796
Municipal Infrastructure Grant (MIG)	271 728	-	-	-	11 731	11 731	283 459	278 646	314 253
Public Transport and Systems	159 282	-	-	-	-	-	159 282	148 103	161 002
Regional Bulk Infrastructure	263 855	-	-	71 425	8 723	80 148	344 003	630 998	644 491
Neighbourhood Development Partnership	35 000	-	-	10 000	-	10 000	45 000	35 000	35 000
Water Services Infrastructure Grant	68 600	-	-	-	-	-	68 600	110 000	116 050
Integrated National Electrification Programme					10 000	10 000	10 000	-	-
							-	-	
Total capital expenditure of Transfers and Grants	798 465	-	-	81 425	30 454	111 879	910 344	1 202 747	1 270 796
Total capital expenditure of Transfers and Grants	1 798 522	-	-	81 425	-	81 425	1 888 670	2 255 987	2 397 281

Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds

Description	Budget Year 2018/19							Budget Year	Budget Year
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2019/20 Adjusted Budget	+2 2020/21 Adjusted Budget
R thousands	A	A1	B	C	D	E	F		
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	-	-	-	-	-	-	-	-	-
Current year receipts	1 008 780	-	-	-	(30 454)	(30 454)	978 326	1 053 240	1 126 485
Conditions met - transferred to revenue	1 008 780	-	-	-	(30 454)	(30 454)	978 326	1 053 240	1 126 485
Conditions still to be met - transferred to liabilities							-	-	
Total operating transfers and grants revenue	1 008 780	-	-	-	(30 454)	(30 454)	978 326	1 053 240	1 126 485
Total operating transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	-	-	-	56 429	-	56 429	56 429	-	-
Current year receipts	798 465	-	-	24 996	30 454	55 450	853 915	1 202 747	1 270 796
Conditions met - transferred to revenue	798 465	-	-	81 425	30 454	111 879	910 344	1 202 747	1 270 796
Conditions still to be met - transferred to liabilities							-	-	
Total capital transfers and grants revenue	798 465	-	-	81 425	30 454	111 879	910 344	1 202 747	1 270 796
TOTAL TRANSFERS AND GRANTS REVENUE	1 807 245	-	-	81 425	-	81 425	1 888 670	2 255 987	2 397 281

Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality

Description	Budget Year 2018/19									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
R thousands	A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
TOTAL ALLOCATIONS TO MUNICIPALITIES:	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms											
PHA	11 000							-	11 000	11 000	11 000
TOTAL ALLOCATIONS TO ENTITIES/EMS'	11 000	-	-	-	-	-	-	-	11 000	11 000	11 000
Cash transfers to other Organs of State											
SPC	500							-	500	500	500
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	500	-	-	-	-	-	-	-	500	500	500
TOTAL CASH TRANSFERS	11 500	-	-	-	-	-	-	-	11 500	11 500	11 500

Supporting Table SB11 Adjustments Budget - councillor and staff benefit

Summary of remuneration	Budget Year 2018/19								
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	24 071	-	-	-	-	-	-	-	24 071
Pension and UIF Contributions	3 460	-	-	-	-	-	-	-	3 460
Medical Aid Contributions	718	-	-	-	-	-	-	-	718
Motor Vehicle Allowance	9 471	-	-	-	-	-	-	-	9 471
Cellphone Allowance	2 376	-	-	-	-	-	-	-	2 376
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	422	-	-	-	-	-	-	-	422
Sub Total - Councillors	40 517	-	-	-	-	-	-	-	40 517
Senior Managers of the Municipality									
Basic Salaries and Wages	12 751	-	-	-	-	-	-	-	12 751
Pension and UIF Contributions	1 207	-	-	-	-	-	-	-	1 207
Medical Aid Contributions	216	-	-	-	-	-	-	-	216
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	1 438	-	-	-	-	-	-	-	1 438
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	445	-	-	-	-	-	-	-	445
Sub Total - Senior Managers of Municipality	16 057	-	-	-	-	-	-	-	16 057
Other Municipal Staff									
Basic Salaries and Wages	518 102	-	-	-	-	-	-	-	518 102
Pension and UIF Contributions	106 782	-	-	-	-	-	(8 860)	(8 860)	97 922
Medical Aid Contributions	29 897	-	-	-	-	-	-	-	29 897
Overtime	39 679	-	-	-	-	-	23 104	23 104	62 783
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	359	-	-	-	-	-	-	-	359
Housing Allowances	7 362	-	-	-	-	-	-	-	7 362
Other benefits and allowances	99 185	-	-	-	-	-	(5 452)	(5 452)	93 733
Payments in lieu of leave	-	-	-	-	-	-	15 053	15 053	15 053
Long service awards	-	-	-	-	-	-	11 399	11 399	11 399
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	801 366	-	-	-	-	-	35 244	35 244	836 610
% increase									
Total Parent Municipality	857 940	-	-	-	-	-	35 244	35 244	893 184

Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote)

Description	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework				
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue by Vote																	
Vote 1 - Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manger	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Engineering Services	65 708	124 299	103 597	93 927	114 095	106 479	89 558	85 258	138 133	133 957	86 280	406 687	1 547 977	1 547 977	1 651 620	1 813 480	
Vote 5 - Community Services	17 494	22 257	19 406	18 640	18 394	11 836	20 485	10 307	16 699	16 194	10 430	7 672	189 814	189 814	195 736	208 682	
Vote 6 - Community Development	128	1 570	401	162	567	791	308	646	1 046	1 015	654	4 245	11 533	11 533	12 191	12 889	
Vote 7 - Corporate and Shared Services	-	-	-	-	591	-	3 217	299	484	470	203	70	5 334	5 334	5 654	5 994	
Vote 8 - Planning and Economic Development	1 564	2 094	1 098	790	2 161	3 920	2 132	3 292	5 333	5 172	3 331	27 914	58 801	58 801	62 112	65 714	
Vote 9 - Budget and Treasury	135 560	275 253	187 895	203 505	213 185	277 472	205 736	229 703	239 254	278 028	273 679	163 964	2 683 232	2 683 232	2 990 715	3 312 497	
Vote 10 - Transport Operations																	
Total Revenue by Vote	220 455	425 474	312 396	317 023	348 991	400 499	321 436	329 505	400 949	434 836	374 577	610 552	4 496 691	4 496 691	4 918 028	5 419 256	
Expenditure by Vote																	
Vote 1 - Council	24 697	26 200	26 931	25 838	26 966	27 156	27 397	25 902	26 994	27 042	27 452	11 974	304 549	304 549	361 417	413 747	
Vote 2 - Office of the Municipal Manger	1 381	2 332	1 918	6 501	3 880	1 835	3 941	3 726	3 883	3 890	3 949	8 802	46 038	46 038	33 879	35 961	
Vote 3 - Strategic Planning Monitoring and Evaluation	2 033	5 279	5 138	6 018	5 541	5 358	5 867	5 547	5 781	5 791	5 879	19 842	78 073	78 073	39 740	44 194	
Vote 4 - Engineering Services	101 402	141 261	123 430	124 469	116 199	114 034	87 803	166 700	160 633	160 369	158 089	1 285	1 455 672	1 455 672	1 585 843	1 661 917	
Vote 5 - Community Services	23 389	37 332	34 398	37 776	34 832	42 017	35 345	33 416	34 825	34 886	35 416	67 421	451 053	451 053	458 006	489 658	
Vote 6 - Community Development	10 019	19 743	15 577	19 881	11 585	12 796	15 102	14 278	14 880	14 906	15 132	32 940	196 838	196 838	204 505	216 667	
Vote 7 - Corporate and Shared Services	8 574	16 408	14 867	16 922	20 226	15 079	17 608	16 647	17 349	17 380	17 643	57 721	236 425	236 425	238 456	252 889	
Vote 8 - Planning and Economic Development	4 271	4 792	4 536	5 382	4 748	4 807	5 906	5 583	5 819	5 829	5 917	15 331	72 920	72 920	74 046	78 494	
Vote 9 - Budget and Treasury	13 647	45 735	35 408	63 416	26 214	64 922	36 410	34 423	35 874	35 937	36 483	79 507	507 977	507 977	514 159	527 646	
Vote 10 - Transport Operations	790	828	990	6 460	3 789	5 385	4 632	4 379	4 563	4 571	4 641	15 777	56 805	56 805	-	-	
Total Expenditure by Vote	190 201	299 910	263 194	312 663	253 978	293 389	240 011	310 601	310 601	310 601	310 601	310 601	3 406 349	3 406 349	3 553 430	3 762 238	
Surplus/ (Deficit)	30 253	125 564	49 202	4 360	95 013	107 110	81 425	18 904	90 348	124 235	63 976	299 951	1 090 342	1 090 342	1 364 598	1 657 018	

Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification)

Description - Standard classification	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue - Functional															
Governance and administration	137 262	277 270	188 406	204 272	223 249	279 811	178 170	184 346	233 504	249 004	206 719	307 543	2 669 555	3 003 040	3 325 529
Executive and council													-	-	-
Finance and administration	137 262	277 270	188 406	204 272	223 249	279 811	178 170	184 346	233 504	249 004	206 719	307 543	2 669 555	3 003 040	3 325 529
Internal audit													-	-	-
Community and public safety	408	1 305	1 345	2 202	1 398	1 764	756	766	883	980	885	(3 053)	9 637	10 211	10 820
Community and social services	198	429	113	170	188	232	-	-	-	-	-	(1 331)	-	-	-
Sport and recreation	196	838	1 209	1 981	1 118	1 445	534	541	624	693	626	(2 995)	6 809	7 215	7 642
Public safety	0	1	-	17	71	60	24	24	28	31	28	19	303	320	341
Housing	13	37	23	33	20	27	-	-	-	-	-	(153)	-	-	-
Health							198	201	231	257	232	1 406	2 525	2 676	2 837
Economic and environmental services	9 791	13 983	9 891	7 999	10 474	8 617	10 823	10 966	12 650	14 039	12 681	16 121	138 035	128 245	135 815
Planning and development	1 564	2 094	1 098	790	2 161	3 920	4 611	4 672	5 389	5 980	5 402	21 120	58 801	62 112	65 714
Road transport	8 173	11 824	8 793	7 209	8 313	4 696	6 021	6 101	7 037	7 810	7 054	(6 243)	76 788	66 133	70 101
Environmental protection	53	66	-	0	0	-	192	194	224	249	225	1 243	2 446	-	-
Trading services	72 994	132 916	112 754	102 550	113 871	110 307	131 687	133 427	153 912	170 812	154 291	289 942	1 679 464	1 773 942	1 944 344
Energy sources	32 673	93 490	72 671	61 948	74 517	75 729	82 734	83 827	96 696	107 314	96 935	176 603	1 055 136	1 155 367	1 270 895
Water management	22 635	21 968	20 953	22 342	21 469	20 451	29 769	30 162	34 793	38 614	34 879	81 624	379 659	386 792	425 465
Waste water management	8 381	8 166	9 695	8 867	8 932	8 086	9 712	9 841	11 351	12 598	11 379	16 854	123 864	109 194	116 838
Waste management	9 305	9 291	9 434	9 393	8 953	6 042	9 472	9 598	11 071	12 287	11 098	14 861	120 805	122 589	131 146
Other													-	-	-
Total Revenue - Functional	220 455	425 474	312 396	317 023	348 991	400 499	321 436	329 505	400 949	434 836	374 577	610 552	4 496 691	4 915 438	5 416 508

Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification - continued

Description - Standard classification	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Expenditure - Functional															
Governance and administration	34 549	83 440	73 330	114 877	73 527	101 520	121 514	132 601	132 601	132 601	132 601	132 601	1 265 764	1 316 542	1 410 939
Executive and council	5 289	7 038	8 225	11 605	15 350	10 311	7 137	51 877	51 877	51 877	51 877	51 877	324 342	373 841	426 911
Finance and administration	28 772	75 315	64 225	102 571	57 665	90 731	113 911	79 678	79 678	79 678	79 678	79 678	931 582	931 241	971 790
Internal audit	488	1 087	881	701	512	478	466	1 045	1 045	1 045	1 045	1 045	9 840	11 460	12 239
Community and public safety	17 560	21 105	18 209	22 732	19 767	23 835	19 868	24 877	24 877	24 877	24 877	24 877	267 460	278 710	295 120
Community and social services	5 335	6 012	5 537	6 586	5 743	7 220	5 551	7 185	7 185	7 185	7 185	7 185	77 911	80 590	85 358
Sport and recreation	7 125	9 035	7 412	9 127	7 863	9 933	8 336	15 022	15 022	15 022	15 022	15 022	133 940	139 720	147 901
Public safety	4 574	5 221	4 671	6 369	5 593	6 042	5 289	2 418	2 418	2 418	2 418	2 418	49 847	52 146	55 239
Housing	110	247	154	138	119	144	219	(40)	(40)	(40)	(40)	(40)	928	919	968
Health	416	591	435	513	449	496	472	292	292	292	292	292	4 834	5 335	5 654
Economic and environmental services	23 007	33 059	31 910	44 082	37 051	35 527	34 038	44 602	44 602	44 602	44 602	44 602	461 685	438 313	463 501
Planning and development	5 062	8 601	8 336	9 804	8 702	8 810	8 751	16 172	16 172	16 172	16 172	16 172	138 925	100 680	108 804
Road transport	17 923	24 422	23 552	34 256	28 328	26 694	25 265	28 330	28 330	28 330	28 330	28 330	322 090	336 792	353 806
Environmental protection	22	37	22	22	22	23	23	100	100	100	100	100	671	842	892
Trading services	115 084	162 305	139 744	130 972	123 633	132 507	64 590	108 521	108 521	108 521	108 521	108 521	1 411 440	1 519 867	1 592 679
Energy sources	65 634	95 058	75 806	64 452	64 927	58 752	16 015	88 622	88 622	88 622	88 622	88 622	883 756	944 291	995 366
Water management	41 154	48 048	43 243	47 059	41 831	48 878	28 175	(211)	(211)	(211)	(211)	(211)	297 331	329 651	350 253
Waste water management	3 580	6 473	9 362	9 503	6 135	8 738	6 776	10 224	10 224	10 224	10 224	10 224	101 688	120 228	111 256
Waste management	4 717	12 727	11 333	9 958	10 739	16 139	13 624	9 886	9 886	9 886	9 886	9 886	128 666	125 697	135 804
Other								-	-	-	-	-	-	-	-
Total Expenditure - Functional	190 201	299 910	263 194	312 663	253 978	293 389	240 011	310 601	310 601	310 601	310 601	310 601	3 406 349	3 553 431	3 762 240
Surplus/ (Deficit) 1.	30 253	125 564	49 202	4 360	95 013	107 110	81 425	18 904	90 348	124 235	63 976	299 951	1 090 342	1 362 007	1 654 268

ADJUSTMENT BUDGET 2018/19



Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure

Description	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																
Revenue By Source																
Property rates	34 893	34 297	34 285	34 289	34 296	35 679	34 515	25 832	41 852	35 586	46 141	40 154	431 818	498 403	538 275	
Service charges - electricity revenue	70 757	93 656	72 431	62 579	45 271	109 077	98 938	99 051	95 672	92 779	99 758	114 975	1 054 944	1 155 164	1 270 681	
Service charges - water revenue	20 443	20 252	18 585	20 830	21 751	22 935	23 008	13 907	22 532	21 851	14 074	57 105	277 273	273 919	301 309	
Service charges - sanitation revenue	8 381	9 383	9 511	9 381	9 356	9 359	10 396	5 739	9 299	9 017	5 808	28 235	123 864	109 193	116 836	
Service charges - refuse	9 305	9 291	9 435	10 789	10 425	10 423	9 257	8 323	10 244	10 934	10 398	9 812	118 636	120 289	128 709	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	20	2 369	2 015	1 067	1 127	756	1 136	2 088	3 383	3 281	2 113	17 943	37 297	39 382	41 584	
Interest earned - external investments	864	1 835	1 819	1 267	-	-	-	2 647	4 288	4 159	2 679	7 723	27 281	49 882	52 625	
Interest earned - outstanding debtors	1 799	1 497	2 093	2 262	7 796	3 589	6 674	4 478	7 256	7 036	4 532	30 989	80 000	84 400	89 042	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	492	273	6 244	1 355	433	5 364	268	258	368	368	368	210	16 000	16 959	17 979	
Licences and permits	759	859	783	906	2 174	1 879	2 480	834	1 351	1 310	844	710	14 890	15 782	16 728	
Agency services	1 520	2 045	1 500	1 846	6 202	5 575	8 246	1 400	2 268	2 199	1 417	(9 218)	25 000	26 500	28 090	
Transfers and subsidies	69 713	75 459	82 961	79 447	86 790	76 936	78 821	96 467	91 485	88 719	57 143	94 386	978 326	1 053 240	1 126 485	
Other revenue	1 510	70 434	7 472	9 066	3 312	4 061	7 359	23 787	38 539	87 374	84 072	62 631	399 618	442 169	420 119	
Gains on disposal of PPE			-	-												
Total Revenue	220 455	321 649	249 133	235 085	228 934	285 634	281 097	284 811	328 537	364 613	329 347	455 655	3 584 947	3 885 282	4 148 462	

Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - continued

Description	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																
Expenditure By Type																
Employee related costs	58 264	58 425	58 891	74 718	62 976	61 895	65 302	82 439	82 439	82 439	82 439	82 439	852 667	869 703	917 117	
Remuneration of councillors	3 053	3 054	3 074	3 054	3 152	3 053	3 122	3 791	3 791	3 791	3 791	3 791	40 518	43 149	45 955	
Debt impairment	19 583	19 583	19 583	19 583	19 583	19 583	19 583	12 583	12 583	12 583	12 583	12 583	200 000	249 100	300 000	
Depreciation & asset impairment	15 833	15 833	15 833	15 833	15 833	15 833	15 833	15 833	15 833	15 833	15 833	15 833	190 000	237 000	255 000	
Finance charges	2 147	–	–	–	–	–	6 023	14 866	14 866	14 866	14 866	14 866	82 500	111 445	105 000	
Bulk purchases	74 756	91 639	67 688	63 480	63 984	71 820	57 254	77 975	77 975	77 975	77 975	77 975	880 497	970 426	1 028 653	
Other materials	–	12 431	2 674	5 527	2 551	2 401	2 539	2 229	2 229	2 229	2 229	2 229	39 266	60 827	64 159	
Contracted services	11 804	67 453	81 693	118 115	68 231	103 469	54 334	77 237	77 237	77 237	77 237	77 237	891 283	764 936	786 967	
Grants and subsidies	–	1 070	1 030	40	1 030	990	480	1 372	1 372	1 372	1 372	1 372	11 500	11 500	11 500	
Other expenditure	4 761	30 422	12 726	12 313	16 637	14 345	15 540	22 275	22 275	22 275	22 275	22 275	218 119	235 345	247 889	
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Expenditure	190 201	299 910	263 194	312 663	253 978	293 389	240 011	310 601	310 601	310 601	310 601	310 601	3 406 349	3 553 431	3 762 240	
Surplus/(Deficit)	30 253	21 739	(14 061)	(77 578)	(25 044)	(7 755)	41 086	(25 790)	17 936	54 012	18 746	145 055	178 598	331 851	386 222	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		103 825	63 263	81 939	120 058	114 865	40 339	44 694	72 412	70 223	45 230	153 497	910 344	1 032 747	1 270 796	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)							–	–				–	–	–	–	
Transfers and subsidies - capital (in-kind - all)							–	–				1 400	1 400	–	–	
Surplus/(Deficit) after capital transfers & contributions	30 253	125 564	49 202	4 360	95 013	107 110	81 425	18 904	90 348	124 235	63 976	299 951	1 090 342	1 364 598	1 657 018	

Supporting Table SB15 Adjustments Budget - monthly cash flow

Monthly cash flows	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Cash Receipts By Source															
Property rates	30 706	31 896	30 857	30 860	30 866	32 111	31 063	35 004	35 129	35 297	35 423	20 788	380 000	438 595	473 682
Service charges - electricity revenue	65 804	87 100	67 361	58 198	42 102	79 137	57 142	83 767	54 068	54 469	54 770	224 432	928 351	1 039 648	1 143 613
Service charges - water revenue	19 012	18 834	17 284	19 372	20 229	17 121	21 397	18 671	18 738	18 828	18 895	35 619	244 000	246 527	271 178
Service charges - sanitation revenue	7 794	8 726	8 845	8 724	8 701	7 520	9 668	7 534	7 561	7 597	7 624	18 706	109 000	96 090	102 816
Service charges - refuse	8 654	8 641	8 774	10 034	9 695	5 619	8 609	8 299	8 329	8 369	8 399	10 978	104 400	105 854	113 264
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	20	2 369	2 015	1 067	1 127	756	1 136	896	907	921	931	1 956	14 100	36 625	38 673
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	46 390	48 941
Interest earned - outstanding debtors	719	1 392	1 151	1 244	4 288	1 974	3 671	3 212	3 235	3 264	4 287	4 563	33 000	78 492	82 809
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	492	273	1 692	1 864	-	543	577	442	457	453	757	451	8 000	15 772	16 720
Licences and permits	759	859	783	906	433	1 879	2 480	1 156	1 160	1 166	1 170	6 248	19 000	14 677	15 557
Agency services	1 520	2 045	1 500	1 846	7 131	5 575	8 246	2 088	2 095	2 105	2 113	(11 264)	25 000	26 500	28 090
Transfer receipts - operational	397 676	8 485	-	18 957	6 743	262 503	3 700	-	280 261	-	-	0	978 326	1 053 240	1 126 485
Other revenue	93 466	33 678	43 975	168 150	53 747	32 665	5 000	8 000	4 000	5 000	3 000	6 568	457 249	311 217	320 711
Cash Receipts by Source	626 622	204 298	184 236	321 222	185 062	447 403	152 689	169 069	415 940	137 469	137 369	319 046	3 300 426	3 509 627	3 782 539
Other Cash Flows by Source															
Transfers receipts - capital	153 987	121 000	-	17 200	125 840	181 417	-	-	310 900	-	-	-	910 344	1 032 747	1 270 796
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	7 995	-	-	-	-	6 405	14 400	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	470 000	-	-	470 000	90 000	82 000
Increase (decrease) in consumer deposits	263	(539)	275	177	(401)	(269)	(113)	-	-	-	-	658	50	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(5 350)	(5 350)	(5 350)	(5 350)	(5 350)	(5 350)	(5 350)	(7 350)	(7 350)	(7 350)	(7 350)	66 850	-	(88 200)	(88 200)
Total Cash Receipts by Source	775 521	319 410	179 161	333 249	305 151	623 201	155 222	161 719	719 490	600 119	130 019	392 958	4 695 220	4 544 174	5 047 135

ADJUSTMENT BUDGET 2018/19



Supporting Table SB15 Adjustments Budget - monthly cash flow - continued

Monthly cash flows	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Cash Payments by Type															
Employee related costs	58 264	58 425	58 891	74 718	62 976	63 249	65 302	69 448	69 020	69 564	70 602	134 542	855 000	867 094	914 366
Remuneration of councillors	3 053	3 054	3 074	3 054	3 152	3 053	3 122	3 199	3 208	3 197	3 202	3 633	38 000	40 992	43 657
Finance charges	2 147	-	-	-	-	6 037	7 392	-	-	-	-	16 424	32 000	110 331	103 950
Bulk purchases - Electricity	76 816	88 177	60 626	63 480	51 951	56 737	56 737	40 116	40 903	44 338	40 532	44 587	665 000	738 204	782 497
Bulk purchases - Water & Sewer	18 590	16 994	17 066	-	17 066	16 830	16 830	21 323	17 446	17 446	11 323	18 085	189 000	212 814	225 583
Other materials	-	12 431	2 674	5 527	2 551	2 401	2 539	1 987	1 987	1 987	2 190	1 727	38 000	57 786	60 951
Contracted services	11 804	67 453	81 693	118 115	63 984	173 120	23 855	48 810	68 808	68 808	62 016	87 533	876 000	757 287	779 097
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	1 070	1 030	40	1 030	990	480	2 077	477	477	477	3 352	11 500	11 500	11 500
Other expenditure	27 802	9 747	71 969	23 984	34 142	34 434	13 758	16 796	16 719	16 665	16 855	(110 883)	171 989	232 992	245 410
Cash Payments by Type	198 476	257 351	297 023	288 917	236 853	356 851	190 015	203 756	218 568	222 482	207 197	199 000	2 876 489	3 028 998	3 167 011
Other Cash Flows/Payments by Type															
Capital assets	59	115 776	83 960	125 253	117 057	123 381	56 311	87 345	129 034	235 411	335 871	173 743	1 583 201	1 332 764	1 688 869
Repayment of borrowing	14 282	1 259	-	630	630	20 154	25 707	-	-	-	-	15 338	78 000	83 313	77 614
Other Cash Flows/Payments	200 000	-	-	-	-	-	-	-	-	-	-	(200 000)	-	-	198 000
Total Cash Payments by Type	412 817	374 386	380 984	414 800	354 540	500 386	272 033	291 101	347 602	457 893	543 068	188 081	4 537 690	4 445 074	5 131 494
NET INCREASE/(DECREASE) IN CASH HELD	362 704	(54 977)	(201 822)	(81 551)	(49 390)	122 815	(116 811)	(129 382)	371 889	142 226	(413 049)	204 877	157 530	99 100	(84 359)
Cash/cash equivalents at the month/year beginning:	2 018	364 722	309 745	107 923	26 372	(23 018)	99 797	(17 014)	(146 395)	225 493	367 720	(45 329)	2 018	159 548	258 648
Cash/cash equivalents at the month/year end:	364 722	309 745	107 923	26 372	(23 018)	99 797	(17 014)	(146 395)	225 493	367 720	(45 329)	159 548	159 548	258 648	174 289

ADJUSTMENT BUDGET 2018/19



Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote)

Description - Municipal Vote	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																
Single-year expenditure appropriation																
Vote 1 - Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manger	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation	-	-	-	-	-	-	-	-	-	-	1 000	-	1 000	19 300	27 500	
Vote 4 - Engineering Services	-	106 060	71 140	115 011	101 510	60 953	44 965	35 008	91 510	121 000	180 154	153 601	1 080 912	1 147 891	1 440 621	
Vote 5 - Community Services	59	2 242	159	1 097	4 432	1 888	2 009	4 000	4 432	3 000	5 354	4 611	33 283	30 000	37 491	
Vote 6 - Community Development	-	931	1 678	2 564	8 377	2 301	45	650	8 377	931	6 400	4 018	36 271	52 000	60 800	
Vote 7 - Corporate and Shared Services	-	722	-	-	2 261	1 785	17	90	2 261	35 002	-	10 383	52 522	11 300	17 000	
Vote 8 - Planning and Economic Development	-	-	313	45	-	-	-	126	-	-	510	3 006	4 000	13 500	55 650	
Vote 9 - Budget and Treasury	-	-	531	-	-	640	-	2 205	2 354	-	-	2 770	8 500	2 001	-	
Vote 10 - Transport Operations	-	5 820	10 138	6 537	478	56 115	9 269	45 266	20 100	75 478	72 452	127 629	429 282	97 991	102 040	
Capital single-year expenditure sub-total	59	115 776	83 960	125 253	117 057	123 681	56 305	87 345	129 034	235 411	265 871	306 018	1 645 770	1 373 983	1 741 102	
Total Capital Expenditure	59	115 776	83 960	125 253	117 057	123 681	56 305	87 345	129 034	235 411	265 871	306 018	1 645 770	1 373 983	1 741 102	

ADJUSTMENT BUDGET 2018/19



Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification)

Description	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																
Capital Expenditure - Functional																
<i>Governance and administration</i>	-	2 400	1 753	1 815	4 878	3 476	128	4 060	-	35 002	-	23 886	77 399	29 151	55 400	
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	2 400	1 753	1 815	4 878	3 476	128	4 060	-	35 002	-	23 886	77 399	29 151	55 400	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>	59	931	615	944	168	2 681	598	5 022	4 001	-	2 254	18 004	35 277	64 800	57 350	
Community and social services	59	-	-	33	16	1 136	45	-	4 001	-	-	2 089	7 380	21 300	31 400	
Sport and recreation	-	931	615	911	152	1 544	553	5 022	-	-	2 254	15 915	27 897	43 500	25 950	
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>	-	22 821	24 174	28 722	29 133	69 881	22 771	45 266	20 100	163 159	136 986	116 695	679 708	365 088	457 558	
Planning and development	-	-	313	45	-	-	-	-	-	1 500	-	2 141	4 000	18 500	67 800	
Road transport	-	22 821	23 861	28 677	29 133	69 881	22 771	45 266	20 100	161 659	136 986	114 554	675 708	346 588	389 758	
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>	-	89 624	57 418	93 772	82 878	47 644	32 807	32 996	104 933	37 250	126 631	147 434	853 386	914 944	1 170 794	
Energy sources	-	242	1 545	2 389	4 273	812	1 120	2 389	-	-	30 010	18 059	60 838	172 000	210 500	
Water management	-	68 157	38 821	15 199	44 514	36 454	9 266	15 199	91 510	15 199	48 821	44 868	428 006	493 644	788 453	
Waste water management	-	20 660	17 052	75 284	32 190	9 921	20 413	14 508	13 423	21 200	47 800	73 191	345 643	240 000	163 840	
Waste management	-	564	-	901	1 901	457	2 009	901	-	851	-	11 316	18 900	9 300	8 001	
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional	59	115 776	83 960	125 253	117 057	123 681	56 305	87 345	129 034	235 411	265 871	306 018	1 645 770	1 373 983	1 741 102	

Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class

Description	Budget Year 2018/19										Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure	804 630	-	-	-	-	10 000	(116 355)	(106 355)	698 275	843 846	828 943	
Roads Infrastructure	180 122	-	-	-	-	10 000	(60 856)	(50 856)	129 266	197 700	205 800	
Roads	180 122	-	-	-	-	10 000	(60 856)	(50 856)	129 266	197 700	205 800	
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure	59 970	-	-	-	-	-	(16 550)	(16 550)	43 420	128 500	156 000	
Capital Spares	59 970	-	-	-	-	-	(16 550)	(16 550)	43 420	128 500	156 000	
Water Supply Infrastructure	200 553	-	-	-	-	-	7 428	7 428	207 981	263 646	293 302	
Distribution	200 553	-	-	-	-	-	7 428	7 428	207 981	263 646	293 302	
Distribution Points	-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure	351 185	-	-	-	-	-	(46 677)	(46 677)	304 508	248 000	170 840	
Pump Station	-	-	-	-	-	-	-	-	-	-	-	
Reticulation	351 185	-	-	-	-	-	(46 677)	(46 677)	304 508	248 000	170 840	
Solid Waste Infrastructure	12 800	-	-	-	-	-	300	300	13 100	6 000	3 001	
Landfill Sites	-	-	-	-	-	-	-	-	-	-	-	
Waste Transfer Stations	12 800	-	-	-	-	-	300	300	13 100	6 000	3 001	
Community Assets	75 126	-	-	-	-	-	(5 858)	(5 858)	69 268	26 900	41 400	
Community Facilities	62 426	-	-	-	-	-	(4 157)	(4 157)	58 269	11 300	31 500	
Halls	58 426	-	-	-	-	-	(4 157)	(4 157)	55 269	6 800	18 000	
Libraries	3 000	-	-	-	-	-	-	-	3 000	4 500	13 500	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	12 700	-	-	-	-	-	(1 701)	(1 701)	10 999	15 600	9 900	
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	12 700	-	-	-	-	-	(1 701)	(1 701)	10 999	15 600	9 900	
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	
Heritage assets	1 550	-	-	-	-	-	-	-	1 550	2 000	3 900	
Works of Art	1 550	-	-	-	-	-	-	-	1 550	2 000	3 900	
Other assets	16 992	-	-	-	-	-	(13 292)	(13 292)	3 700	27 000	64 050	
Operational Buildings	12 992	-	-	-	-	-	(9 292)	(9 292)	3 700	13 000	23 400	
Municipal Offices	12 992	-	-	-	-	-	(9 292)	(9 292)	3 700	13 000	23 400	
Housing	4 000	-	-	-	-	-	(4 000)	(4 000)	-	14 000	40 650	
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	
Capital Spares	4 000	-	-	-	-	-	(4 000)	(4 000)	-	14 000	40 650	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	1 800	2 000	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	1 800	2 000	
Intangible Assets	1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	2 150	
Servitudes	1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	2 150	
Licences and Rights	1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	2 150	
Computer Software and Applications	1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	2 150	
Computer Equipment	3 300	-	-	-	-	-	(948)	(948)	2 352	2 800	5 000	
Computer Equipment	3 300	-	-	-	-	-	(948)	(948)	2 352	2 800	5 000	
Furniture and Office Equipment	1 660	-	-	-	-	-	(660)	(660)	1 000	1 100	1 460	
Furniture and Office Equipment	1 660	-	-	-	-	-	(660)	(660)	1 000	1 100	1 460	
Machinery and Equipment	10 867	-	-	-	-	-	(600)	(600)	10 267	15 100	21 830	
Machinery and Equipment	10 867	-	-	-	-	-	(600)	(600)	10 267	15 100	21 830	
Transport Assets	528 200	-	-	-	-	-	(214 187)	(214 187)	314 013	-	-	
Transport Assets	528 200	-	-	-	-	-	(214 187)	(214 187)	314 013	-	-	
Total Capital Expenditure on new assets to be adjusted	1 443 325	-	-	-	-	10 000	(352 900)	(342 900)	1 100 425	920 546	970 733	

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

Description	Budget Year 2018/19									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure	153 043	-	-	-	-	71 425	50 718	122 142	275 185	152 500	257 901
Roads Infrastructure	4 500	-	-	-	-	-	-	-	4 500	15 000	13 350
Roads	4 500	-	-	-	-	-	-	-	4 500	15 000	13 350
Electrical Infrastructure	11 408	-	-	-	-	-	(683)	(683)	10 725	23 000	36 000
Power Plants	-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors	11 408	-	-	-	-	-	(683)	(683)	10 725	23 000	36 000
MV Substations	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	87 335	-	-	-	-	71 425	51 400	122 825	210 160	110 000	200 551
Dams and Weirs	-	-	-	-	-	-	-	-	-	-	-
Distribution	87 335	-	-	-	-	71 425	51 400	122 825	210 160	110 000	200 551
Distribution Points	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	45 800	-	-	-	-	-	-	-	45 800	-	-
Waste Water Treatment Works	45 800	-	-	-	-	-	-	-	45 800	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	4 000	-	-	-	-	-	-	-	4 000	4 500	8 000
Distribution Layers	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	4 000	-	-	-	-	-	-	-	4 000	4 500	8 000
Community Assets	16 525	-	-	-	-	-	(10 165)	(10 165)	6 360	-	7 500
Community Facilities	14 950	-	-	-	-	-	(10 165)	(10 165)	4 785	-	7 500
Halls	-	-	-	-	-	-	-	-	-	-	-
Centres	14 950	-	-	-	-	-	(10 165)	(10 165)	4 785	-	7 500
Crèches	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 575	-	-	-	-	-	-	-	1 575	-	-
Capital Spares	1 575	-	-	-	-	-	-	-	1 575	-	-
Other assets	84 215	-	-	-	-	-	(242)	(242)	83 973	12 038	5 000
Operational Buildings	84 215	-	-	-	-	-	(242)	(242)	83 973	12 038	5 000
Municipal Offices	84 215	-	-	-	-	-	(242)	(242)	83 973	12 038	5 000
Total Capital Expenditure on renewal of existing assets to be adjusted	253 783	-	-	-	-	71 425	40 310	111 735	365 518	164 538	270 401

Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands											
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure	144 183	-	-	-	-	-	8 500	8 500	152 683	150 005	156 835
Roads Infrastructure	59 902	-	-	-	-	-	10 000	10 000	69 902	63 489	66 915
Roads	25 478	-	-	-	-	-	10 000	10 000	35 478	27 006	28 627
Road Structures									-		
Road Furniture	19 043	-	-	-	-	-			19 043	20 185	21 396
Capital Spares	15 382	-	-	-	-	-			15 382	16 297	16 892
Storm water Infrastructure	1 770	-	-	-	-	-			1 770	1 876	1 989
Drainage Collection	1 770	-	-	-	-	-			1 770	1 876	1 989
Electrical Infrastructure	37 975	-	-	-	-	-	(1 500)	(1 500)	36 475	38 449	42 875
Capital Spares	37 975	-	-	-	-	-	(1 500)	(1 500)	36 475	38 449	42 875
Water Supply Infrastructure	26 711	-	-	-	-	-			26 711	28 313	28 111
Reservoirs	506	-	-	-	-	-			506	537	569
Distribution	23 671	-	-	-	-	-			23 671	25 091	25 542
Capital Spares	2 534	-	-	-	-	-			2 534	2 686	
Sanitation Infrastructure	7 379	-	-	-	-	-			7 379	7 822	8 291
Pump Station											
Reticulation	5 058	-	-	-	-	-			5 058	5 362	5 683
Waste Water Treatment Works	2 321	-	-	-	-	-			2 321	2 460	2 608
Solid Waste Infrastructure	10 446	-	-	-	-	-			10 446	10 056	10 656
Waste Drop-off Points	10 106	-	-	-	-	-			10 106	9 695	10 273
Capital Spares	340	-	-	-	-	-			340	361	382
Community Assets	21 846	-	-	-	-	-	(4 300)	(4 300)	17 546	23 157	24 547
Community Facilities	17 361	-	-	-	-	-	(3 550)	(3 550)	13 811	18 403	19 507
Fire/Ambulance Stations	1 677	-	-	-	-	-			1 677	1 778	1 884
Testing Stations	2	-	-	-	-	-			2	2	2
Museums	18	-	-	-	-	-			18	19	20
Galleries	60	-	-	-	-	-			60	64	68
Theatres											
Libraries	39	-	-	-	-	-			39	41	43
Cemeteries/Crematoria	1 079	-	-	-	-	-			1 079	1 144	1 212
Public Open Space	5 693	-	-	-	-	-	(3 550)	(3 550)	2 043	5 928	6 284
Nature Reserves	377	-	-	-	-	-			377	400	424
Public Ablution Facilities	3 424	-	-	-	-	-			3 424	3 630	3 848
Airports	6	-	-	-	-	-			6	7	7
Capital Spares	5 086	-	-	-	-	-			5 086	5 391	5 714
Sport and Recreation Facilities	4 485	-	-	-	-	-	(750)	(750)	3 735	4 755	5 040
Indoor Facilities	4 485	-	-	-	-	-	(750)	(750)	3 735	4 755	5 040
Heritage assets	1 853	-	-	-	-	-			1 853	1 965	2 083
Monuments	1 853	-	-	-	-	-			1 853	1 965	2 083
Other assets	283 201	-	-	-	-	-	23 462	23 462	306 663	301 804	322 006
Operational Buildings	283 201	-	-	-	-	-	23 462	23 462	306 663	301 804	322 006
Municipal Offices	202 199	-	-	-	-	-	23 462	23 462	225 661	214 586	227 653
Capital Spares	81 002	-	-	-	-	-			81 002	87 217	94 353
Intangible Assets	13 335	-	-	-	-	-			13 335	14 135	14 984
Servitudes											
Licences and Rights	13 335	-	-	-	-	-			13 335	14 135	14 984
Computer Software and Applications	13 335	-	-	-	-	-			13 335	14 135	14 984
Computer Equipment	-	-	-	-	-	-			-	-	-
Computer Equipment											
Furniture and Office Equipment	2 148	-	-	-	-	-			2 148	2 277	2 413
Furniture and Office Equipment	2 148	-	-	-	-	-			2 148	2 277	2 413
Machinery and Equipment	20 662	-	-	-	-	-	12 850	12 850	33 512	21 901	23 215
Machinery and Equipment	20 662	-	-	-	-	-	12 850	12 850	33 512	21 901	23 215
Transport Assets	5 058	-	-	-	-	-			5 058	5 290	5 608
Transport Assets	5 058	-	-	-	-	-			5 058	5 290	5 608
Total Repairs and Maintenance Expenditure to be	492 286	-	-	-	-	-	40 512	40 512	532 798	520 533	551 689

Supporting Table SB18d Adjustments Budget - depreciation by asset class

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Community Assets	49 284	-	-	-	-	-	-	-	49 284	49 730	49 730
Community Facilities	22 512	-	-	-	-	-	-	-	22 512	24 960	24 960
Halls	797	-	-	-	-	-	-	-	797	737	737
Centres	27	-	-	-	-	-	-	-	27	25	25
Clinics/Care Centres	61	-	-	-	-	-	-	-	61	56	56
Fire/Ambulance Stations	749	-	-	-	-	-	-	-	749	693	693
Testing Stations	130	-	-	-	-	-	-	-	130	121	121
Museums	1 891	-	-	-	-	-	-	-	1 891	1 750	1 750
Galleries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	265	-	-	-	-	-	-	-	265	245	245
Public Open Space	1 350	-	-	-	-	-	-	-	1 350	1 249	1 249
Markets	266	-	-	-	-	-	-	-	266	246	246
Airports	888	-	-	-	-	-	-	-	888	821	821
Taxi Ranks/Bus Terminals	1 039	-	-	-	-	-	-	-	1 039	962	962
Capital Spares	15 049	-	-	-	-	-	-	-	15 049	18 055	18 055
Sport and Recreation Facilities	26 772	-	-	-	-	-	-	-	26 772	24 770	24 770
Indoor Facilities	1 696	-	-	-	-	-	-	-	1 696	1 569	1 569
Outdoor Facilities	25 076	-	-	-	-	-	-	-	25 076	23 201	23 201
Other assets	6 928	-	-	-	-	-	-	-	6 928	28 934	46 934
Operational Buildings	6 701	-	-	-	-	-	-	-	6 701	28 725	46 725
Municipal Offices	4 894	-	-	-	-	-	-	-	4 894	4 528	4 528
Pay/Enquiry Points	357	-	-	-	-	-	-	-	357	331	331
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-
Workshops	404	-	-	-	-	-	-	-	404	374	374
Yards	1 046	-	-	-	-	-	-	-	1 046	968	968
Capital Spares	-	-	-	-	-	-	-	-	-	22 524	40 524
Housing	227	-	-	-	-	-	-	-	227	209	209
Staff Housing	143	-	-	-	-	-	-	-	143	132	132
Social Housing	84	-	-	-	-	-	-	-	84	77	77
Computer Equipment	2 049	-	-	-	-	-	-	-	2 049	2 172	2 172
Computer Equipment	2 049	-	-	-	-	-	-	-	2 049	2 172	2 172
Furniture and Office Equipment	6 192	-	-	-	-	-	-	-	6 192	6 565	6 565
Furniture and Office Equipment	6 192	-	-	-	-	-	-	-	6 192	6 565	6 565
Machinery and Equipment	3 117	-	-	-	-	-	-	-	3 117	3 305	3 305
Machinery and Equipment	3 117	-	-	-	-	-	-	-	3 117	3 305	3 305
Transport Assets	21 388	-	-	-	-	-	-	-	21 388	22 677	22 677
Transport Assets	21 388	-	-	-	-	-	-	-	21 388	22 677	22 677
Total Depreciation to be adjusted	190 000	-	-	-	-	-	-	-	190 000	237 000	255 000

ADJUSTMENT CAPITAL PROGRAMME 2018/19

Description	Funding	Original Budget 2018/19	Adjustments	Adjustment Budget 2018/19
Clusters - SPME				
Thusong Service Centre (TSC) -Mankweng	CRR	1 000 000	-	1 000 000
Mobile service sites at Molepo Chuene Maja Cluster (Rampheri Village)	CRR	1 500 000	- 1 500 000	-
Total Clusters - SPME		2 500 000	- 1 500 000	1 000 000
				-
Facility Management- Community Development				-
Civic Centre refurbishment	CRR	4 000 000	2 000 000	6 000 000
Renovation of municipal wide offices	CRR	1 500 000	1 300 000	2 800 000
Municipal Furniture and Office Equipment	CRR	500 000	500 000	1 000 000
Refurbishment of City Library and Auditorium	CRR	500 000	- 15 004	484 996
Upgrading of Seshego Library	CRR	500 000	-	500 000
Library Sebayeng	CRR	500 000	- 200 000	300 000
Library Aganang	CRR	300 000	-	300 000
Civic Centre Aircon Upgrade	CRR	1 000 000	- 14 163	985 837
Construction of Mankweng Water and Sanitation Centre	CRR	1 000 000	- 1 000 000	-
Total Facility Management- Community Development		9 800 000	2 570 833	12 370 833
				-
Control Centre Services - Community Services				-
Installation of CCTV cameras	CRR	1 700 000		1 700 000
Hand held radios	CRR	100 000	- 798	99 202
Access Control	CRR	227 000		227 000
Total Control Centre Services - Community Services		2 027 000	- 798	2 026 202

Adjustment Budget 2018/19

Description	Funding	Original Budget 2018/19	Adjustments	Adjustment Budget 2018/19
				-
Roads & Stormwater - Engineering				-
Chebeng to Makweya internal streets	MIG	7 600 900	- 1 400 900	6 200 000
Sebayeng ring road	MIG	4 330 000		4 330 000
Tarring of Arterial road in SDA1 (Lithuli and Madiba park)	MIG	13 000 000	2 000 000	15 000 000
Tarring Ntsime to Sefateng	MIG	10 000 000	137 000	10 137 000
Upgrading Semenya to Matekereng	MIG	5 669 100	- 1 115 678	4 553 422
Upgrading of roads in Moletjie Cluster	CRR	1 000 000	- 1 000 000	-
Upgrading Internal Street in Seshego Zone 8	MIG	9 225 000	- 7 400 232	1 824 768
Upgrading of Ramongoana bus and Taxi roads	MIG	3 500 000		3 500 000
Upgrading of Ntshitshane Road	MIG	7 000 000	3 681 000	10 681 000
Tarring of internal streets in Toronto	MIG	10 000 000	5 400 000	15 400 000
Upgrading of internal Streets in Mankweng unit E	CRR	1 140 000	-	1 140 000
Upgrading of internal streets linked with Excelsior Street in Mankweng unit A	MIG	10 000 000	6 500 000	16 500 000
Upgrading Makanye Road (Ga-Thoka)	CRR	9 000 000	-	9 000 000
Upgrading of Arterial road in Ga Rampheri	MIG	6 500 000	-	6 500 000
Upgrading of access roads to Maja Moshate (Molepo Chuene Maja cluster)	MIG	9 000 000	1 970 000	10 970 000
upgrading of stormwater system in municipal area (Vuk'uphile)	CRR	1 900 000	-	1 900 000
Rehabilitation of streets in Seshego Cluster	CRR	4 500 000	-	4 500 000
Upgrading of internal streets in Seshego Zone 1	CRR	8 000 000	-	8 000 000
Upgrading Internal Street in Seshego Zone2	MIG	10 000 000	-	10 000 000
Upgrading of internal streets in Seshego Zone 2	CRR	4 000 000	-	4 000 000
Triangle Park- land scaping and street lighting Seshego Zone 2	NDPG	7 003 000	1 428 700	8 431 700
Upgrading of internal streets in Seshego Zone 3	CRR	8 000 000	- 3 000 000	5 000 000
Upgrading of internal streets in Seshego Zone 4	CRR	8 000 000		8 000 000
Upgrading of internal streets in Seshego Zone 5	CRR	1 800 000	- 1 800 000	-
Upgrading of internal streets in Seshego Zone 5	MIG	5 500 000	-	5 500 000
Upgrading of internal streets in Seshego Zone 8	CRR	1 200 000	-	1 200 000
Seshego Hospital link-Upgrading of township road & Bookelo street	NDPG	8 740 000	- 1 997 317	6 742 683
Construction of stormwater culvert and NMT facilities between skotipola, kgoro and dinkwe	NDPG	8 703 000	433 717	9 136 717
Traffic Lights and Signs (Municipal Wide)	CRR	3 000 000		3 000 000
Installation of road signage (Municipal Wide)	CRR	2 190 000	- 1 000 000	1 190 000
Mohlonong to Kalkspruit upgrading of road from gravel to tar	MIG	7 000 000	- 2 000 000	5 000 000
Rehabilitation of streets in Municipal Wide(Concession Program)	SINKING FUND	80 000 000	- 60 000 000	20 000 000
Polokwane Drive- upgrade from single to dual carriage way	NDPG	8 050 000	2 172 420	10 222 420
Construction of NMT at Ditlou Str, Freedom Str. Zondi Str, Kgoro, Realeboga and Braam	NDPG	2 504 000		2 504 000
Construction of NMT at Magazyn Street and Vermekuwet	KFWBANK(CRR)	14 400 000	- 13 000 000	1 400 000
Tarring of internal streets in Bendor	CRR		7 000 000	7 000 000
NMT Facilities on Ditlou Northen Section	NDPG		36 660	36 660
Construction of NMT facility on 27th Street Zone 1 & Zone 2	NDPG		4 846 930	4 846 930
NDPG Planning	NDPG		3 078 890	3 078 890
Total Roads & Stormwater - Engineering		301 455 000	- 55 028 810	246 426 190

Adjustment Budget 2018/19

Description	Funding	Original Budget 2018/19	Adjustments	Adjustment Budget 2018/19
				-
Water Supply and reticulation - Engineering				-
Olifantspoort RWS (Mmotong wa Perekisi)	MIG	23 000 000	-	23 000 000
Moletjie East RWS	MIG	20 000 000	-	20 000 000
Sebayeng/Dikgale RWS	MIG	17 000 000	5 900 000	22 900 000
Houtriver RWS phase 10	MIG	10 000 000	-	10 000 000
Chuene Maja RWS phase 9	CRR	3 250 000	-	3 250 000
Molepo RWS phase 10	MIG	10 000 000	4 000 000	14 000 000
Laastehoop RWS phase 10	MIG	6 000 000	2 500 000	8 500 000
Mankweng RWS phase 10	MIG	15 000 000	3 300 000	18 300 000
Boyne RWS phase 10	MIG	9 763 000	- 3 000 000	6 763 000
Water Conservation & Water Demand Management (Installation of Smart Meters) at Mankweng	WSIG	10 000 000	-	10 000 000
Segwasi RWS Planning	WSIG	1 000 000	-	1 000 000
Badimong RWS phase 10 Planning	WSIG	1 000 000	-	1 000 000
Extension 78 water reticulation	CRR	665 000	-	665 000
Extension 78 sewer reticulation	CRR	665 000	- 665 000	-
Extension 106 sewer & water reticulation	CRR	8 500 000	- 7 400 000	1 100 000
Aganang RWS 1 Planning	WSIG	11 000 000	-	11 000 000
Aganang RWS 2	CRR	9 525 000	-	9 525 000
Asbestos (AC) Pipes in Seshego, Annadale & CBD	RBIG	138 735 120	71 424 504	210 159 624
Polokwane Water Network Upgrading (1)	CRR	4 600 000	-	4 600 000
PolokwanWater Network Upgrading(2)	CRR	4 600 000	-	4 600 000
Polokwane Groundwater development	WSIG	45 600 000	-	45 600 000
Asset Renewals of Water Network (CBD)	CRR	4 000 000	- 4 000 000	-
Asset Renewals of Waste Water Network (CBD)	CRR	4 000 000	- 4 000 000	-
Upgrading of pipeline from Dap to Menz	CRR	200 000	- 200 000	-
Badimong RWS phase 09	CRR	-	43 000	43 000
Mothapo RWS	MIG	-	800 000	800 000
Chuene Maja RWS	MIG	-	800 000	800 000
Moletjie North RWS	MIG	-	150 000	150 000
Moletjie South RWS	MIG	-	250 000	250 000
Total Water Supply and reticulation - Engineering		358 103 120	69 902 504	428 005 624
				-
Sewer Reticulation - Engineering				-
Regional waste Water treatment plant	RBIG	125 119 880	8 723 000	133 842 880
Regional waste Water treatment plant	PLEDGE/RBIG	170 000 000	-	170 000 000
Refurbishment of Polokwane Waste Water Treatment Works	CRR	41 800 000	-	41 800 000
Total Sewer Reticulation - Engineering		336 919 880	8 723 000	345 642 880

Adjustment Budget 2018/19

Description	Funding	Original Budget 2018/19	Adjustments	Adjustment Budget 2018/19
				-
Energy Services - Engineering				-
Illumination of public areas (main street into ext40,and75 from Nelson Mandela Voortrekker street , Ext 40 from Matlala road, Ext 71,73	CRR	2 145 000	-	2 145 000
Illumination of public areas (High Mast lights) various rural areas	CRR	9 487 500	-	9 487 500
SCADA on RTU in Superbia & Epsilon	CRR	2 437 500	-	2 437 500
Replacement of Fiber glass enclosures in Flora, Fauna Park and Nirvana	CRR	9 750 000	- 3 000 000	6 750 000
Planning and design New Bakone to IOTA 66KV double circuit GOAT line	CRR	9 750 000	- 7 000 000	2 750 000
Build 66KV/Bakone substation	CRR	9 500 000	- 6 500 000	3 000 000
Electrification Of Urban Households in Extension 78 and 40	CRR	5 850 000	- 4 850 000	1 000 000
Design and Construct permanent distribution substation at Thornhill	CRR	9 750 000	-	9 750 000
Power factor corrections in various Municipal Substations	CRR	682 500	- 682 500	-
Plant and Equipment	CRR	2 500 000		2 500 000
Increase license area assets	CRR	1 000 000		1 000 000
Replace 66kV Bus Bars & Breakers at Gamma Substation	CRR	3 217 500	-	3 217 500
Replacement of Fences at Gamma, Sigma, Alpha, Beta, Sterpark & Florapark Substations (vuk'uphile)	CRR	975 000	-	975 000
Upgrade Gamma Substation and install additional 20MVA transformer	CRR	975 000	-	975 000
Design and Construction of New Pietersburg 11kv substation	CRR	1 000 000	-	1 000 000
Installation of Check Meters at Main substations	CRR	3 200 000	- 1 200 000	2 000 000
Lowering Pole mount boxes to ground mounted in Westernburg, Zone 1 Zone8, Zone5, Ext 71,73,75,9A, 9L	CRR	5 850 000	- 4 000 000	1 850 000
Electrification Of Urban Households in Extension 78	INEP		10 000 000	10 000 000
Total Energy Services - Engineering		78 070 000	- 17 232 500	60 837 500
				-
Disaster and Fire - Community Services				-
Acquisition of fire Equipment	CRR	2 000 000	- 850 000	1 150 000
10 Largee bore hoses with stotz coupling	CRR	350 000	- 150 000	200 000
150X 80 Fire hoses with instantaneous couplings	CRR	300 000	- 300 000	-
Miscellaneous equipment and gear	CRR	800 000	200 000	1 000 000
Planning for extension of fire training Centre	CRR	1 000 000	-	1 000 000
16 x Multipurpose branches Monitors	CRR	300 000	-	300 000
Total Disaster and Fire - Community Services		4 750 000	- 1 100 000	3 650 000

Adjustment Budget 2018/19

Description	Funding	Original Budget 2018/19	Adjustments	Adjustment Budget 2018/19
				-
				-
Traffic & Licencing - Community Services				-
Purchase alcohol testers	CRR	200 000	- 200 000	-
Upgrading of logistics offices	CRR	1 000 000	- 1 000 000	-
Upgrading- Traffic Auditorium, parade room and Training Facility	CRR	600 000	-	600 000
Upgrading of city vehicle test station	CRR	500 000	-	500 000
Procurement of AARTO equipments	CRR	50 000	- 50 000	-
Procurement of office cleaning equipment's	CRR	80 000	-	80 000
Total Traffic & Licencing - Community Services		2 430 000	- 1 250 000	1 180 000
				-
Environmental Health - Community Services				-
Vehicle exhaust gas analysis	CRR	140 000	- 140 000	-
Total Environmental Health - Community Services		140 000	- 140 000	-
				-
Environmental Management - Community Services				-
Grass cutting equipment's	CRR	900 000	- 2 845	897 155
Development of a park at Ext 44 and 76	CRR	600 000	-	600 000
Upgrading of Security at Game Reserve	CRR	1 000 000	-	1 000 000
Upgrading of Environmental Education Centre	CRR	750 000	-	750 000
Construction of ablution facilities at Tom Naude Park	CRR	800 000	- 400 000	400 000
Development of Ablution facilities at Various Municipal Parks	CRR	500 000	-	500 000
Animal Pound	CRR	900 000	-	900 000
Upgrading of Ga- Kgoroshi community centre	CRR	500 000	-	500 000
Total Environmental Management - Community Services		5 950 000	- 402 845	5 547 155
				-
Waste Management - Community Services				-
30 m3 skip containers	CRR	800 000	-	800 000
Extension of landfill site(weltevrede)	CRR	3 000 000	-	3 000 000
Rural transfer station (Sengatane)	MIG	4 266 667	- 466 576	3 800 091
Rural transfer station (Dikgale)	MIG	4 266 667	733 052	4 999 719
Rural transfer Station(Makotopong)	MIG	4 266 666	- 1 266 666	3 000 000
Rural transfer Station Planning (Molepo)	CRR	1 000 000	-	1 000 000
6 &9 M3 Skip containers	CRR	1 000 000	-	1 000 000
Aganang landfill site	MIG	-	1 300 000	1 300 000
Total Waste Management - Community Services		18 600 000	299 810	18 899 810

Adjustment Budget 2018/19

Description	Funding	Original Budget 2018/19	Adjustments	Adjustment Budget 2018/19
Sport & Recreation - Community Development				
Construction of Mankweng Sport facility-2	MIG	11 440 000	- 8 440 000	3 000 000
Sport stadium in Ga-Maja	MIG	9 600 000	- 1 600 000	8 000 000
EXT 44/77 Sports and Recreation Facility	MIG	1 500 000	- 500 000	1 000 000
Grass Cutting equipment	CRR	500 000	-	500 000
Upgrading of Tibane Stadium	CRR	475 000	-	475 000
Sebayeng/Dikgale Sports Complex (Planning)	CRR	1 000 000	-	1 000 000
Rehabilitation of Swimming Pool to be commercialized	CRR	1 575 000	-	1 575 000
Upgrading of Mokolong Stadium	MIG	7 300 000	- 900 000	6 400 000
Molepo RDP combo stadium	MIG		400 000	400 000
Total Sport & Recreation - Community Development		33 390 000	- 11 040 000	22 350 000
Security Services - Community Services				
Walk through metal detector	CRR	200 000	-	200 000
Refurbishment of offices at Doorenbelt for Security Services	CRR	600 000	- 600 000	-
Supply and installation of Safes	CRR	80 000	-	80 000
Supply and installation of Guard tracking devices	CRR	800 000	-	800 000
Supply and delivery of guard houses	CRR	900 000	-	900 000
Total Security Services - Community Services		2 580 000	- 600 000	1 980 000
Cultural Services - Community Development				
Collection development - Books	CRR	750 000	-	750 000
New Exhibition Irish House	CRR	800 000	-	800 000
Total Cultural Services - Community Development		1 550 000	-	1 550 000
Information Services - Corporate and Shared Services				
Provision of Laptops, PCs and Peripheral Devices	CRR	1 750 000	601 806	2 351 806
Implementation of ICT Strategy	CRR	750 000	- 750 000	-
Network Upgrade	CRR	7 000 000	- 3 000 000	4 000 000
Upgrade Council Chamber	CRR	-	2 700 000	2 700 000
Total Information Services - Corporate and Shared Services		9 500 000	- 448 195	9 051 806
Fleet Management - Corporate and Shared Services				
Acquisition of fleet	FINANCE LEASE (ISA)	300 000 000	- 270 000 000	30 000 000
Acquisition of fleet	CRR		13 470 000	13 470 000
Total Fleet Management - Corporate and Shared Services		300 000 000	- 256 530 000	43 470 000

Adjustment Budget 2018/19

Description	Funding	Original Budget 2018/19	Adjustments	Adjustment Budget 2018/19
				-
City Planning - Planning and Economic Development				-
Township establishment-Farm Volgestruisfontein 667 LS	CRR	2 000 000	-	2 000 000
Township establishment at portion 151-160 of the Farm	CRR	3 000 000	- 3 000 000	-
Township establishment-Portion 74 and 75 of Ivy Dale Agricultural Holdings	CRR	1 000 000	-	1 000 000
Planning for Installation of engineering services at Polokwane extension 108, 72, 78, 79, 106, 107, 126, 127, 133, 134, 121, Nivarna x5, southern gateway x1 and Ivy Park 35 (water, electricity, sewerage network and roads)	CRR	1 000 000	-	1 000 000
Total City Planning - Planning and Economic Development		7 000 000	- 3 000 000	4 000 000
				-
Transport Operations(IPRTS)- Transport and Services				-
AFC	PTNG	35 499 000	-	35 499 000
PTMS	PTNG	25 499 000	-	25 499 000
Control Centre	PTNG	1 500 000	-	1 500 000
Compensation	PTNG	62 500 000	-	62 500 000
PT facility upgrade	PTNG	5 750 000	-	5 750 000
Upgrad & constr of Trunk route 108/2017 WP1	PTNG Pledge	16 844 000	-	16 844 000
Construction of bus depot Civil works 108/2017 WP3	PTNG Pledge	5 767 000	-	5 767 000
Construction of bus station Civil works 108/2017 WP4	PTNG Pledge	20 476 000	-	20 476 000
Construction of bus station Civil works 108/2017 WP4	PTNG	7 700 000	-	7 700 000
Daytime lay-over 108/2017 WP2	PTNG Pledge	7 792 000	-	7 792 000
CBD Transit Mall 108/2017 WP4	PTNG Pledge	10 925 000	-	10 925 000
Construction & provision of Depot Upper structures	PTNG Pledge	14 950 000	-	14 950 000
Construction & provision of Station Upperstructures	PTNG	20 834 000	-	20 834 000
Construction & provision of Station Upperstructures	PTNG Pledge	7 916 000	-	7 916 000
Refurbishment of Daytime Layover Buildings	PTNG Pledge	4 025 000	-	4 025 000
OHS Management Rev2Light	PTNG Pledge	1 000 000	-	1 000 000
Environmental Management Seshego & SDA1	PTNG Pledge	400 000	-	400 000
Environmental Management in Polokwane City	PTNG Pledge	300 000	-	300 000
Upgrade & rehab of Trunk Ext in Seshego & SDA1 109/2017	PTNG Pledge	8 855 000	-	8 855 000
Rehabilitation of Feeder Routes in Polokwane 110/2017	PTNG Pledge	5 750 000	-	5 750 000
Acquisition of buses	PTISG Pledge	165 000 000	-	165 000 000
Total Transport Operations(IPRTS)- Transport and Services		429 282 000	-	429 282 000

Adjustment Budget 2018/19

Description	Funding	Original Budget 2018/19	Adjustments	Adjustment Budget 2018/19
				-
Supply Chain Management - Budget and Treasury Services				-
Upgrading of stores	CRR	8 500 000	-	8 500 000
Total Supply Chain Management - Budget and Treasury Services		8 500 000	-	8 500 000
				-
Total Capital Expenditure		1 912 547 000	- 266 777 000	1 645 770 000
				-
Municipal Infrastructure Grant	MIG	271 728 000	11 731 000	283 459 000
Public Transport Network Grant	PTIG	159 282 000	-	159 282 000
Neighbourhood Development Grant	NDPG	35 000 000	10 000 000	45 000 000
Water Services Infrastructure Grant	WSIG	68 600 000	-	68 600 000
Regional Bulk Infrastructure Grant	RBIG	263 855 000	80 147 504	344 002 504
INEP	INEP	-	10 000 000	10 000 000
Total DoRA Allocations		798 465 000	111 878 504	910 343 504
				-
PTIG Pledge	PTIG	270 000 000	-	270 000 000
RBIG Pledge	RBIG	170 000 000	-	170 000 000
Borrowing	SINKING	80 000 000	- 60 000 000	20 000 000
Finance Lease (Instalment Sale Agreement)	FINANCE LEASE (ISA)	300 000 000	- 270 000 000	30 000 000
CRR	CRR	279 682 000	- 35 655 504	244 026 496
KFW Bank	KFW/CRR	14 400 000	- 13 000 000	1 400 000
Total Capital Funding		1 912 547 000	- 266 777 000	1 645 770 000

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POLOKWANE HOUSING ASSOCIATION

ADJUSTMENT BUDGET FOR 2018-2019 FINANCIAL YEAR

1. Purpose

The purpose of the report is to submit the 2018/2019 Adjustment budget as required by section 87 of the Municipal Finance Management Act 2003 and to request approval thereof.

2. Background

On 29th May 2018, Polokwane Municipal council approved the 2018/19 budget for Polokwane Housing Association after The Board of directors have approved same. The approved budget should be implemented in terms of section 87. Section 87(6) further stipulates that in the process of implementing budget the board of directors of municipal entity may, with the approval of the mayor, revise the budget of the municipal entity, but for the following reasons:

- (a) To adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year.
- (b) to authorise expenditure of any additional allocations to the municipal entity from its parent municipality.
- (c) to authorise, within a prescribed framework, any unforeseeable and unavoidable expenditure approved by the mayor of the parent municipality.
- (d) to authorise any other expenditure within a prescribed framework.

(7) Any projected allocation to a municipality entity from its parent municipality must be provided for in the annual budget of the parent municipality, and to the extent not so provided, the entity's budget must be adjusted.

Section 87(9) stipulates that The mayor must table the budget or adjusted budget and any adjustments budget of a municipal entity as approved by its board of directors, at the next council meeting of the municipality.

3. Executive Summary

The financial indicators reflect the entity to be in a stable position notwithstanding the threats and risks of the economy. Sound financial management and budgetary control remains the corner principle of the entity. The spending during the past six months was incurred within budgetary parameters and sustainable budget management process

All the programmes and projects are aligned with the budget while at the same time expenditure were reviewed to ensure value for money. The revenue was projected in line with the past six months' performance. The adjustment budget covers both the financial and non-financial performance of the entity.

This adjustment budget will improve the service delivery of the entity. The entity is in line to start with new project implementation to enhance revenue. All this projects are of Public Private Partnership and will assist the entity in enhancing revenue collection.

4. Mid -Year Assessment

Before discussing the 2018/19 Adjustment budget a reflection of the past six months' capital, operating results and the projection of the remainder of the year are highlighted

4.1 Analysis of the past six months

1. Operating Revenue excluding grants

A total amount of R 5 859 576(47%) has been accrued against the budget of R12 518 480

2. Grants

A total amount of R3 960 000 (56%) has been received against the budgeted amount of R7 000 000. The total Grant is R11 000 000 of which R4 000 000 is ring-fenced for Equity funding.

3. Operating Expenditure

A total amount of R6 144 750.69 (24%) has been spent against the budgeted amount of R25 473 881. In this amount the cost of debt impairment and depreciation of R8 800 000 were also taken into account

4.2 Capital Budget

Council approved a capital budget of R45 000 for the financial year, to date expenditure is zero of the approved budget, this is due to negative cash flow experienced as a result of under collection.

5. The Impact of the Adjustment budget will be as follows

- Total revenue and operating transfers had decreased from R23 540 880 to R22 673 060 as a result of decrease in Rental revenue due to hijackings of units at Ga-Rena village.
- Additional R439 346 on operating expenditure will be adjusted. The total operating expenditure of the entity has been adjusted from R25 473 881 to R25 913 227 mainly as the result of correcting the error for under budgeting on employee costs due to new contract of C.E.O and secondment of staff from parent municipality.
- Capital expenditure not to be adjusted.

PHA Budget Tables

Table B1 Summary of the Adjustment Budget PHA

DESCRIPTION R thousands	Budget Year 2018/2019				
	Original Budget	Total Adjustment	Adjusted Budget	Budget year +1 2019/20	Budget year +2 2020/21
Financial Performance					
Property Rates					
Service Charges					
Rental Revenue	12 518	(856)	11 662	12 973	15 850
Transfer recognised- OperationalGrant- Municipality	11 000	-	11 000	11 000	11 000
Other own revenue	22	(12)	11	11	22
Contributions recognised					
Total Revenue (Excluding capital transfers and contributions)	23 541	(868)	22 673	23 984	26 872
Employee costs	7 842	200	8 042	8 887	9 204
Remuneration of Board Members	2 150	-	2 150	2 251	2 363
Depreciation & Asset impairment	8 800	-	8 800	9 027	9 227
Finance charges	-	-	-	-	-
Materials and bulk purchases					
Tranfers and grants					
Other expenditure	6 740	136	6 876	7 335	7 662
Total Expenditure	25 532	336	25 868	27 500	28 456
Surplus/(Deficit)	(1 991)	(1 204)	(3 195)	(3 516)	(1 583)
Capital expenditure & Funds Sources					
Capital expenditure & Funds Sources					
Internally Generated funds	45	-	45	-	-
Total sources of capital funds	45		45	-	-
Financial Position					
Total current assets	7 851	(1 651)	6 200	7 960	7 671
Total non current assets	93 778	12 319	106 097	101 006	99 992
Total current liabilities	2 535	100	2 635	2 880	3 100
Total non current liabilities	95	(95)	-	-	-
Equity	99	10 663	109 662	106 146	104 563
Cash flows					
Net cash from(used) operating	1 344	(145)	1 199	1 789	161
Net cash from(used) investing	(45)	-	(45)	(250)	-
Net cash from(used) financing	-	-	-	-	-
Cash/ cash equivalents at the year end	2 795	(145)	2 650	4 189	4 350

Table B2 Budgeted Financial Position PHA

Description	Budget 2016/17			Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Total adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
ASSETS					
Current assets					
Cash	2 795	(145)	2 650	4 189	4 350
Call investment deposits			–		
Consumer debtors	5 011	(1 511)	3 500	3 750	3 300
Other debtors	45	5	50	21	21
Current portion of long-term receivables			–		
Inventory			–		
Total current assets	7 851	(1 651)	6 200	7 960	7 671
Non current assets					
Long-term receivables					
Investments					
Investment property					
Investment in Associate					
Property, plant and equipment	93 663	12 337	106 000	100 973	95 946
Agricultural					
Biological					
Intangible	115	(18)	97	93	89
Other non-current assets					
Total non current assets	93 778	12 319	106 097	101 066	96 035
TOTAL ASSETS	101 629	10 668	112 297	109 026	103 706
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing					
Consumer deposits					
Trade and other payables	2 205	(225)	1 950	2 200	2 450
Provisions	330	355	685	680	650
Total current liabilities	2 535	130	2 635	2 880	3 100
Non current liabilities					
Borrowing	95	(95)	–	–	–
Provisions					
Total non current liabilities	95	(95)	–	–	–
TOTAL LIABILITIES	2 630	35	2 635	2 880	3 100
NET ASSETS	98 999	10 633	109 662	106 146	100 606
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	23 345	(2 359)	20 986	17 470	15 887
Reserves	75 653	13 022	88 675	88 675	88 675
Share capital	1		1	1	1
TOTAL COMMUNITY WEALTH/EQUITY	98 999	10 663	109 662	106 146	104 563

Table B3 Budgeted Cash Flows PHA

Description	Budget 2018/19			Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Total adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts					
Property rates, penalties & collection charges	7 030	(2 391)	4 639	7 289	7 350
Service charges					
Other revenue					
Government - operating	11 000	-	11 000	11 000	11 000
Government - capital					
Interest					
Dividends					
Payments					
Suppliers and employees	(16 686)	(2 246)	(14 440)	(16 500)	(18 189)
Finance charges					
Dividends paid					
Transfers and Grants					
NET CASH FROM/(USED) OPERATING ACTIVITIES	1 344	(4 637)	1 199	1 789	161
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Proceeds on disposal of PPE					
Decrease (Increase) in non-current debtors					
Decrease (increase) other non-current receivables					
Decrease (increase) in non-current investments					
Payments					
Capital assets	(45)		(45)	(250)	
NET CASH FROM/(USED) INVESTING ACTIVITIES	(45)	-	(45)	(250)	-
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Short term loans					
Borrowing long term/refinancing					
Increase (decrease) in consumer deposits					
Payments					
Repayment of borrowing					
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	1 299	(4 637)	1 154	1 539	161
Cash/cash equivalents at the year begin:	1 496	-	1 496	2 650	4 189
Cash/cash equivalents at the year end:	2 795	(145)	2 650	4 189	4 350

Municipal Manager Quality Certificate



Office of the Municipal Manager

I, **DIKGAPE HERSKOVITS MAKOBE**, the Municipal Manager of Polokwane Local Municipality, hereby

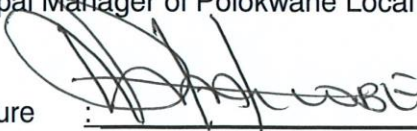
Certify that –

- Adjustments Budget 2018/19- 2020/21 and supporting documentation

have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print name: DIKGAPE HERSKOVITS MAKOBE

Municipal Manager of Polokwane Local Municipality: LIM354

Signature: 

Date: 14/02/2019