



**CITY OF MATLOSANA  
SPECIAL ADJUSTMENT BUDGET 2019/20**

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TO BE SUBMITTED DURING MEETING

1. EXECUTIVE MAYOR'S REPORT

PART 1 - ADJUSTMENT BUDGET

## 2. RESOLUTIONS

a) That Council approves the Special Adjustments Budget 2019/20 as per the attached document in terms of section 28 of the Municipal Finance Management Act No. 56 of 2003 and the Municipal Budget and Reporting Regulations.

b) That the 2019/20 Budget be adjusted as allowed for in the MFMA Municipal Budget and Reporting Regulations as per the following tables as contained in the annexure to this report:

- Table B1 – Adjustments Budget Summary
- 2019/2020
- Table B2 – Adjustments Budget Financial Performance Standard Classification
- Table B3 - Adjustments Budget Financial Performance Revenue and Expenditure by Municipal Vote
- Table B4 - Adjustments Budget Financial Performance Revenue and Expenditure
- Table B5 – Adjustments Capital Budget by Vote and Funding
- Table B6 – Adjustments Budget Financial Position
- Table B7 – Adjustments Budget Cash Flow
- Table B8 – Cash Backed Reserves and Accumulated Surplus Reconciliation
- Table B9 – Asset Management
- Table B10 – Basic Service Delivery Measurement

c) That the 2019/20 Service Delivery Budget Implementation Plan (SDBIP) and the Measurable Performance Objectives be adjusted in line with the adjustment budget set out in the B tables.

d) That the Adjustment Budget B schedules 2019/20 been submitted to Nation Treasury and Provincial Treasury, within 10 days after approval as per the MFMA.

e) That Council takes cognizance of the financial plan as per the PT template to reduce deficit in the MTRRF and ultimately approving a funded budget:

### 3. EXECUTIVE SUMMARY

#### Operating Revenue

The Operating Revenue Budget of Council is increased upwards with R 287. 84 million to a total of R 3.01 billion.

The main adjustments to revenue are as follows:

- Property Rates will decrease by R46.15 million,
- Interest earned – external investments will increase by R10 million,
- Interest earned – outstanding debtors will increase with R 230 million,
- Fines, penalties and forfeits will increase with R10 million
- Licences and permits will increase with R3 million, and other revenue will decrease with R75 million.

Property rates is adjusted downwards to correct the provision of the over provision for indigents as the amount of registered indigent persons is on expected to increase. Interest earned – external investments will increase based on the higher audit figures in the 2018/19 AFS.

Interest earned on outstanding debtors will be increase in line with the increase in the debt book. This will be offset by a provision for bad debt. This is also informed by the outcome of the 2108/19 Annual financial statements.

Fines and penalties will increase as there were a notable increase in the 2018/19 financial year. Licences and permits will also increase based on a higher collection in the 2018/19 year. Other revenue will also increase to make the Revenue targets more realistic base on the prior year outcome.

#### Operating Expenditure

The operating expenditure budget is also recommended for adjustment. The expenditure budget is increased to a total of R 3.237 billion. The main adjustments to expenditure are as follows:

- Employee related cost will decrease with R 6.8 million,
- Debt impairment will increase with R141.32 million,
- Other material will decrease with R 15.67 million,
- Contracted Services will decrease with R 68.07 million, and
- Other Expenditure will decrease with R 30.35 million.

Employee related cost will decrease with a reduction in overtime cost.

Debt impairment will increase to bring it in line the 2018/19 annual financial statement outcome.

Other materials will reduce as a result of cost cutting to make the budget funded. Contracted services will also reduce because of the cutting of cost. Other expenditure have also been cut.

The total reduction in cash related expenditure items amounts to R 120 million.

#### Capital Expenditure

The capital budget will remain unchanged.

Measurable Performance Objectives are amended.  
Due to the impact of the adjustments to the budget, the measurable performance objectives

are amended.

Adjustments Budget Tables  
The Official National Budget Schedules are reflected as an annexure to this report. These tables form the basis of the Council resolutions with regards the approval of the adjustments budget. The following tables are provided:

- Table R1 – Adjustments Budget Summary
- Table B2 – Adjustments Budget Financial Performance Standard Classification
- Table B3 - Adjustments Budget Financial Performance Revenue and Expenditure by Municipal Vote
- Table B4 - Adjustments Budget Financial Performance Revenue and Expenditure
- Table B5 – Adjustments Capital Budget by Vote And Funding
- Table B6 – Adjustments Budget Financial Position
- Table B7 – Adjustments Budget Cash Flow
- Table B8 – Cash Backed Reserves and Accumulated Surplus Reconciliation
- Table B9 – Asset Management
- Table B10 – Basic Service Delivery Measurement



Table B2 - Consolidated Adjustments Budget Financial Performance (Revenue & Expenditure by municipal vote)

Standard Description	Ref	Budget Year 2019/20											Budget Year 2021/22	Budget Year 2020/21	
		A	B	C	D	E	F	G	H	I	J	K			
		Original Budget	Adjusted Budget	Accruals	Multi-year capital	Unavoid.	Unfore.	Govt.	Other	Total Adjust.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Revenue - Functional</b>	1,4	855 481	851 563	3 986	213 848	213 848	213 848	213 848	213 848	213 848	1 069 309	917 905	917 905	907 889	967 889
Excuse and council		3 986	3 986								3 898	4 354	4 471	3 960	4 471
Finance and administration		851 563	851 563		213 848	213 848	213 848	213 848	213 848	213 848	1 065 411	913 641	913 641	903 218	983 218
Intral audit															
Community and public safety		30 866	663		40 000	40 000	40 000	40 000	40 000	40 000	70 668	28 283	28 773	28 773	28 773
Community and social services		663	663								663	661	732	696	732
Sport and recreation		15 627	15 627		6 000	6 000	6 000	6 000	6 000	6 000	21 627	23 898	25 345	25 345	25 345
Public safety		14 376	14 376		34 000	34 000	34 000	34 000	34 000	48 376	23 898	23 898	23 898	23 898	23 898
Housing															
Health															
Economic and environmental services		60 513	9 101		11 000	11 000	11 000	11 000	11 000	11 000	71 513	63 285	64 623	64 623	64 623
Planning and development		9 101	9 101		3 000	3 000	3 000	3 000	3 000	12 101	63 287	63 287	63 287	63 287	63 287
Road transport		51 395	17		8 000	8 000	8 000	8 000	8 000	59 395	18	19	19	19	19
Environmental protection		17	17							17					
Trading services		1 892 533	1 892 533		14 000	14 000	14 000	14 000	14 000	1 906 533	2 248 988	2 498 972	2 498 972	2 498 972	2 498 972
Energy sources		930 692	930 692		6 000	6 000	6 000	6 000	6 000	936 692	1 030 797	1 193 088	1 193 088	1 193 088	1 193 088
Water management		656 598	656 598		8 000	8 000	8 000	8 000	8 000	664 598	757 289	812 520	812 520	812 520	812 520
Waste water management		133 193	133 193							133 193	179 831	190 787	190 787	190 787	190 787
Waste management		172 049	172 049							172 049	281 070	300 578	300 578	300 578	300 578
Other		30 882	30 882		9 000	9 000	9 000	9 000	9 000	39 882	37 115	34 248	34 248	34 248	34 248
<b>Total Revenue - Functional</b>	2	2 869 256	2 869 256		287 848	287 848	287 848	287 848	287 848	287 848	3 157 103	3 312 846	3 312 846	3 312 846	3 312 846
<b>Expenditure - Functional</b>	2	803 803	803 803		126 743	126 743	126 743	126 743	126 743	126 743	730 545	619 004	659 884	659 884	659 884
Excuse and council		319 912	319 912		(80)	(80)	(80)	(80)	(80)	318 832	343 821	365 960	365 960	365 960	365 960
Finance and administration		279 833	279 833		126 823	126 823	126 823	126 823	126 823	406 656	269 721	287 826	287 826	287 826	287 826
Intral audit		5 058	5 058							5 058	5 462	5 888	5 888	5 888	5 888
Community and public safety		281 510	281 510		60	60	60	60	60	281 570	320 329	333 189	333 189	333 189	333 189
Community and social services		73 862	73 862							73 862	78 454	83 661	83 661	83 661	83 661
Sport and recreation		102 739	102 739							102 739	113 337	116 167	116 167	116 167	116 167
Public safety		113 990	113 990							113 990	127 557	132 269	132 269	132 269	132 269
Housing		537	537		60	60	60	60	60	597	579	625	625	625	625
Health		382	382							382	402	426	426	426	426
Economic and environmental services		270 870	270 870		(44 385)	(44 385)	(44 385)	(44 385)	(44 385)	228 485	305 285	318 824	318 824	318 824	318 824
Planning and development		68 286	68 286		(480)	(480)	(480)	(480)	(480)	67 806	63 417	64 583	64 583	64 583	64 583
Road transport		199 114	199 114		(43 905)	(43 905)	(43 905)	(43 905)	(43 905)	154 209	217 065	229 816	229 816	229 816	229 816
Environmental protection		4 470	4 470							4 470	4 783	5 125	5 125	5 125	5 125
Trading services		2 024 240	2 024 240		(62 000)	(62 000)	(62 000)	(62 000)	(62 000)	1 862 240	2 039 809	2 080 840	2 080 840	2 080 840	2 080 840
Energy sources		986 757	986 757		(15 000)	(15 000)	(15 000)	(15 000)	(15 000)	971 757	1 007 625	1 031 717	1 031 717	1 031 717	1 031 717
Water management		684 792	684 792		(33 000)	(33 000)	(33 000)	(33 000)	(33 000)	651 792	663 749	678 380	678 380	678 380	678 380
Waste water management		178 197	178 197		(14 000)	(14 000)	(14 000)	(14 000)	(14 000)	164 197	196 298	206 477	206 477	206 477	206 477
Waste management		174 494	174 494							174 494	172 238	178 387	178 387	178 387	178 387
Other		26 789	26 789							26 789	118 233	169 812	169 812	169 812	169 812
<b>Total Expenditure - Functional</b>	3	3 217 212	3 217 212		20 418	20 418	20 418	20 418	20 418	20 418	3 237 630	3 402 739	3 402 739	3 402 739	3 402 739
<b>Surplus (Deficit) for the year</b>		(347 956)	(347 956)								(80 532)	(80 894)	(80 894)	(80 894)	(80 894)



Table B3 - Consolidated Adjustment Budget Financial Performance (Standard Classification)

Vote Description	Ref	Budget Year 2019/20										Budget Year 2020/21	Budget Year 2021/22	
		Original Budget	Adjusted Budget	Total Adjusts.	Other Adjusts.	F	G	H	I	J	K			L
		A	A1	B	C	D	E	F	G	H	I	J	K	L
		Original Budget	Adjusted Budget	Accum. Funds	Mult-year capital	Unavoid. Unfore.	Mat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Vote 01 - Public Safety	1	3 898	3 898	-	-	-	-	-	-	3 898	4 354	4 471	883 218	257
Vote 02 - Health Services		851 563	851 563	-	-	-	-	-	-	1 083 411	513 641	883 218	257	257
Vote 03 - Community Services		231 848	231 848	-	-	-	-	-	-	231 848	244	883 218	257	257
Vote 04 - Housing		16 075	16 075	-	-	-	-	-	-	16 075	1 129	1 190	1 190	1 190
Vote 05 - Sport Arts And Culture		14 376	14 376	-	-	-	-	-	-	19 000	23 898	25 345	25 345	25 345
Vote 06 - Council General		3 853	3 853	-	-	-	-	-	-	3 853	3 827	3 834	3 834	3 834
Vote 07 - Civil Engineering		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Section		35 608	35 608	-	-	-	-	-	-	35 608	116 846	125 325	125 325	125 325
Vote 09 - City Electrical Engineering		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Corporate Governance		930 892	930 892	-	-	-	-	-	-	945 692	1 030 797	1 193 088	1 193 088	1 193 088
Vote 11 - Budget And Treasury Office		656 598	656 598	-	-	-	-	-	-	666 598	757 299	612 520	612 520	612 520
Vote 12 - Cleaning		133 193	133 193	-	-	-	-	-	-	145 193	179 831	190 787	190 787	190 787
Vote 13 - Sewerage		171 772	171 772	-	-	-	-	-	-	171 772	280 778	300 270	300 270	300 270
Vote 14 - Market		51 395	51 395	-	-	-	-	-	-	51 395	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>1</b>	<b>2 869 256</b>	<b>2 869 256</b>							<b>3 157 103</b>	<b>3 312 646</b>	<b>3 640 305</b>	<b>3 640 305</b>	<b>3 640 305</b>
<b>Expenditure by Vote</b>	<b>1</b>	<b>2 41 967</b>	<b>2 41 967</b>							<b>2 41 887</b>	<b>2 59 746</b>	<b>277 048</b>	<b>277 048</b>	<b>277 048</b>
Vote 01 - Public Safety		241 967	241 967	-	-	-	-	-	-	241 887	259 746	277 048	277 048	277 048
Vote 02 - Health Services		259 837	259 837	-	-	-	-	-	-	386 160	248 489	285 226	285 226	285 226
Vote 03 - Community Services		129 099	129 099	-	-	-	-	-	-	129 099	141 344	145 708	145 708	145 708
Vote 04 - Housing		90 551	90 551	-	-	-	-	-	-	91 051	96 061	102 491	102 491	102 491
Vote 05 - Sport Arts And Culture		170 483	170 483	-	-	-	-	-	-	170 483	191 673	200 238	200 238	200 238
Vote 06 - Council General		12 447	12 447	-	-	-	-	-	-	12 507	13 360	14 350	14 350	14 350
Vote 07 - Civil Engineering		12 745	12 745	-	-	-	-	-	-	12 745	12 150	13 016	13 016	13 016
Vote 08 - Water Section		67 366	67 366	-	-	-	-	-	-	66 866	103 422	105 666	105 666	105 666
Vote 09 - City Electrical Engineering		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Corporate Governance		966 757	966 757	-	-	-	-	-	-	971 757	1 007 625	1 031 717	1 031 717	1 031 717
Vote 11 - Budget And Treasury Office		664 792	664 792	-	-	-	-	-	-	661 792	676 749	676 360	676 360	676 360
Vote 12 - Cleaning		176 175	176 175	-	-	-	-	-	-	164 175	196 274	206 451	206 451	206 451
Vote 13 - Sewerage		164 878	164 878	-	-	-	-	-	-	164 878	162 314	165 865	165 865	165 865
Vote 14 - Market		198 114	198 114	-	-	-	-	-	-	154 209	306 552	368 793	368 793	368 793
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>2 217 212</b>	<b>2 217 212</b>							<b>2 204 418</b>	<b>2 402 739</b>	<b>2 572 939</b>	<b>2 572 939</b>	<b>2 572 939</b>
<b>Supplies (Deficit) for the year</b>	<b>2</b>	<b>(347 956)</b>	<b>(347 956)</b>							<b>(67 315)</b>	<b>(90 094)</b>	<b>67 367</b>	<b>67 367</b>	<b>67 367</b>

Table B4 - Consolidated Adjustment Budget Financial Performance (Revenue & Expenditure)

Budget Year	Budget Year 2020/21		Budget Year 2019/20		Budget Year 2018/20													
	Budget	Adjusted	Budget	Adjusted	Other	Other	Govt	Prov.	Nat.	Unvolid.	Unrev.	Multi-year	Accum.	Prof	Adjusted	Original	Rel	Description
	2021/22	2020/21	2021/22	2020/21	F	F	E	D	D	D	C	D	A1	A	A			
407 824	376 357	354 664	(46 152)	(46 152)										400 826	400 826	2	Property rates	
1 145 621	984 710	693 680												693 580	693 580	2	Service charges - electricity revenue	
713 576	642 899	600 321												600 321	600 321	2	Service charges - admission revenue	
131 454	120 669	115 825												115 825	115 825	2	Service charges - refuse revenue	
195 270	175 778	166 772												166 772	166 772	2	Service charges - refuse revenue	
189 845	152 466	132 268												132 268	132 268	2	Rental of facilities and equipment	
16 422	8 417	8 375												8 375	8 375	2	Interest earned - external investments	
54 934	208 741	230 000												230 000	230 000	2	Interest earned - outstanding debts	
11 625	10 493	11 700												10 000	10 000	2	Dividends received	
9 572	9 235	8 931												3 000	3 000	2	Fines, penalties and bribes	
15 436	13 055	11 000												6 000	6 000	2	Agency services	
515 291	474 954	442 778												442 778	442 778	2	Transfers and subsidies	
105 134	103 990	97 891												75 000	75 000	2	Other revenue	
2 722 181	3 146 138	3 010 028												2 722 181	2 722 181		Total Revenue (excluding capital transfers and contributions)	
777 800	734 094	657 053												653 653	653 653		Employee related costs	
41 542	38 465	36 438												36 438	36 438		Remuneration of councillors	
593 968	559 486	671 323												630 000	630 000		Debt interest	
464 582	457 589	434 145												434 145	434 145		Depreciation & asset impairment	
5 996	5 864	6 323												6 323	6 323		Finance charges	
985 510	940 266	899 216												899 216	899 216		Bulk purchases	
145 570	155 284	129 895												145 570	145 570		Other materials	
317 513	300 987	236 291												(68 072)	(68 072)		Contracted services	
222 295	210 904	166 946												(30 358)	(30 358)		Transfers and subsidies	
3 492 939	3 402 739	3 237 629												2 048	2 048		Other expenditure	
3 972 939	3 572 939	3 237 629												2 048	2 048		Total Expenditure	
147 075	166 508	147 075												147 075	147 075		Transfers and subsidies - capital (monetary allocations)	
(495 039)	(256 602)	(227 601)												(495 039)	(495 039)		Transfers and subsidies - capital (monetary allocations)	
174 888	174 888																Transfers and subsidies - capital (non-monetary allocations)	
87 367	87 367																Transfers and subsidies - capital (in-hand - all)	
3 972 939	3 572 939	3 237 629												2 048	2 048		Surplus/(Deficit) before taxation	
87 367	87 367																Taxation	
3 972 939	3 572 939	3 237 629												2 048	2 048		Surplus/(Deficit) after taxation	
67 367	67 367																Attributable to minorities	
67 367	67 367																Share of surplus (deficit) of associate	
67 367	67 367																Surplus/(Deficit) for the year	



Table B6 - Consolidated Adjustment Budget Financial Position

NW403 City Of Matoesana - Table B6 Adjustments Budget Financial Position - 43780

Description	Ref	Budget Year 2019/20											
		A	B	C	D	E	F	G	H	I	J		
ASSETS		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unvoid. Unrev.	Nat. or Govt	Other	Total Adjusted	Adjusted Budget	Adjusted Budget	Budget	
Cash	1	20 000	-	-	-	-	-	3 186	280 420	280 420	370 420	34 000	
Call investment deposits	1	90 000	-	-	-	-	-	280 420	280 420	370 420	412 723	490 770	
Consumer debts		568 657	-	-	-	-	-	22 624	22 624	591 281	437 564	318 596	
Other debtors		1 390	-	-	-	-	-	610	610	2 000	2 500	2 500	
Current liabilities		47 400	-	-	-	-	-	3 800	3 800	51 000	51 000	53 000	
Inventory		-	-	-	-	-	-	-	-	-	-	-	
Current liabilities		47 400	-	-	-	-	-	3 800	3 800	51 000	51 000	53 000	
Long-term receivables		-	-	-	-	-	-	-	-	-	-	-	
Investments		-	-	-	-	-	-	-	-	-	-	-	
Investment property		105 000	-	-	-	-	-	110 503	110 503	215 903	105 000	108 000	
Investment in Associates		-	-	-	-	-	-	-	-	-	-	-	
Property, plant and equipment	1	4 844 747	-	-	-	-	-	(328 904)	(328 904)	4 515 842	4 224 761	3 935 067	
Biological		-	-	-	-	-	-	-	-	-	-	-	
Intangible		1 000	-	-	-	-	-	6 658	6 658	7 658	7 658	7 658	
Other non-current assets		-	-	-	-	-	-	15 000	15 000	15 000	15 000	15 000	
Total non-current assets		4 850 747	-	-	-	-	-	(181 343)	(181 343)	4 769 403	4 367 419	4 080 723	
Current liabilities		5 678 193	-	-	-	-	-	128 097	128 097	6 807 290	5 305 256	4 981 590	
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-	
Borrowing		16 000	-	-	-	-	-	(1 000)	(1 000)	15 000	14 000	13 000	
Consumer deposits		34 000	-	-	-	-	-	-	-	34 000	38 000	43 000	
Trade and other payables		1 291 306	-	-	-	-	-	(502 773)	(502 773)	788 533	756 026	739 800	
Provisions		398 000	-	-	-	-	-	(378 000)	(378 000)	22 000	25 000	25 000	
Total current liabilities		1 739 306	-	-	-	-	-	(881 773)	(881 773)	857 533	830 026	820 800	
Non-current liabilities		50 000	-	-	-	-	-	205 000	205 000	255 000	83 253	70 253	
Borrowing	1	50 000	-	-	-	-	-	205 000	205 000	255 000	83 253	70 253	
Provisions	1	-	-	-	-	-	-	443 000	443 000	443 000	458 000	458 000	
Total non-current liabilities		50 000	-	-	-	-	-	443 000	443 000	443 000	458 000	458 000	
TOTAL LIABILITIES		1 789 306	-	-	-	-	-	(233 773)	(233 773)	1 555 633	1 363 279	1 349 053	
NET ASSETS	2	3 068 888	-	-	-	-	-	362 870	362 870	392 870	4 251 758	3 941 978	3 632 537
Accumulated Surplus (Deficit)		4 236 843	-	-	-	-	-	14 914	14 914	4 251 758	3 941 976	3 632 537	
Reserves		-	-	-	-	-	-	-	-	-	-	-	
COMMUNITY WEALTH/EQUITY		4 236 843	-	-	-	-	-	14 914	14 914	4 251 758	3 941 976	3 632 537	
TOTAL COMMUNITY WEALTH/EQUITY		4 236 843	-	-	-	-	-	14 914	14 914	4 251 758	3 941 976	3 632 537	

Table B7 - Consolidated Adjustment Budget Cash Flows

Description	Rat	Budget Year 2019/20										Budget Year 2020/21	Budget Year 2021/22	
		A	B	C	D	E	F	G	H	I	J			
		Original Budget	Accum. Funds	Multi-year capital	Unavoid.	Nat. or Govt	Other	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>														
Receipts		316 661							316 661	343 134	366 592		366 592	
Property taxes														
Service charges		1 340 133						1 340 133	1 568 838	1 784 692		1 784 692		
Other revenue		38 877						38 877	97 054	100 556		100 556		
Government - operating		442 778						442 778	474 954	519 291		519 291		
Government - capital		147 075						147 075	166 508	174 888		174 888		
Interest		14 225						14 225	204 225	164 994		135 351		
Dividends														
Payments														
Supplies and employee		(2 112 452)						(138 001)	(2 250 453)	(2 580 153)		(2 816 579)		
Finance charges		(8 323)							(8 323)	(5 654)		(5 956)		
Transfers and Grants														
<b>NET CASH FROM/USED) OPERATING ACTIVITIES</b>		181 075						105 585	266 659	230 625		264 934		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>														
Receipts														
Proceeds on disposal of PPE														
Decrease (increase) in non-current debtors														
Decrease (increase) other non-current receivables		(1 000)							(1 000)	(1 000)		(2 000)		
Payments														
Capital assets		(169 075)							(169 075)	(169 075)		(174 888)		
<b>NET CASH FROM/USED) INVESTING ACTIVITIES</b>		(169 075)							(169 075)	(167 508)		(176 888)		
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>														
Receipts														
Short term loans														
Borrowing long term/financing														
Increase (decrease) in consumer deposits		2 000							2 000	4 000		5 000		
Payments														
Repayment of borrowing		(14 000)						(14 000)	(15 000)	(14 000)		(13 000)		
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		(14 000)						(14 000)	(13 000)	(10 000)		(8 000)		
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		(0)						(1 000)	(1 000)	(1 000)		(8 000)		
Cash/cash equivalents at the year begin:	2	110 000						104 585	104 585	104 585		80 047		
Cash/cash equivalents at the year end:	2	110 000						103 585	103 585	103 585		72 047		
								283 606	283 606	283 606		526 770		

Table B8 - Consolidated Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	Ref	Budget Year 2019/20											Budget Year 2020/21		Budget Year 2021/22		
		A	A1	3	B	4	C	D	E	F	G	H	10	11	12	13	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-Year Capital	Unfore. Unavaild.	Net. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash and investments available		110 000	-	-	-	-	-	283 608	283 608	383 608	446 723	526 770	0	0	0	0	0
Cash and investments available:		110 000	-	-	-	-	-	283 608	283 608	383 608	446 723	526 770	0	0	0	0	0
Other current investments > 90 days	1	0	-	-	-	-	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Non current investments - investments	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		110 000	-	-	-	-	-	283 608	283 608	383 608	446 723	526 770	0	0	0	0	0
Applications of cash and investments		110 000	-	-	-	-	-	283 608	283 608	383 608	446 723	526 770	0	0	0	0	0
Applications of cash and investments:		110 000	-	-	-	-	-	283 608	283 608	383 608	446 723	526 770	0	0	0	0	0
Unrepaid borrowing		15 000	-	-	-	-	-	(15 000)	(15 000)	-	-	-	-	-	-	-	-
Unrepaid borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements		-	-	-	-	-	-	(2 661)	(2 661)	(2 661)	(2 661)	(2 661)	(2 661)	(2 661)	(2 661)	(2 661)	(2 661)
Other working capital requirements		-	-	-	-	-	-	(2 661)	(2 661)	(2 661)	(2 661)	(2 661)	(2 661)	(2 661)	(2 661)	(2 661)	(2 661)
Other provisions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		866 614	-	-	-	-	-	(478 370)	(478 370)	380 244	439 372	505 125	-	-	-	-	-
Total Application of cash and investments:		866 614	-	-	-	-	-	(478 370)	(478 370)	380 244	439 372	505 125	-	-	-	-	-
Burplus/shortfall		(756 614)	-	-	-	-	-	761 976	761 976	380 244	439 372	505 125	-	-	-	-	-
Burplus/shortfall		(756 614)	-	-	-	-	-	761 976	761 976	380 244	439 372	505 125	-	-	-	-	-

NW403 City Of Mallesona - Table B8 Cash backed reserves/accumulated surplus reconciliation - 43780











Explanation of material Adjustments (NARRATIONS)

Description	Ref	Budget Year 2018/20											
		A	1	2	3	4	5	6	7	8	9	10	
		Original Budget	Prior Adjusted	Accum Funds	Multi-year capital	Unavail.	Nat. or Priv. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Explanation of material differences		
Revenue By Source	1	400 836	893 580	600 321	600 321	115 825	166 772	8 375	13 238	354 684	893 580	Reduction inline with 2018/19 audited outcome.	
Property rates	2	400 836	893 580	600 321	600 321	115 825	166 772	8 375	13 238	354 684	893 580		
Service charges - electricity revenue	2	-	600 321	-	-	-	-	-	-	600 321	600 321		
Service charges - water revenue	2	-	600 321	-	-	-	-	-	-	600 321	600 321		
Service charges - sanitation revenue	2	-	115 825	-	-	-	-	-	-	115 825	115 825		
Service charges - refuse revenue	2	-	166 772	-	-	-	-	-	-	166 772	166 772		
Rent of buses and equipment		8 375	-	-	-	-	-	-	-	8 375	8 375		
Interest earned - external investments		- 2 238	-	-	-	-	-	-	-	- 2 238	- 2 238		
Interest earned - outstanding debits		54 934	-	-	-	-	-	-	-	54 934	54 934	Increased based on 2018/19 Annual Financial Statements, offset againsts	
Dividends received		1 700	10 000	10 000	10 000	10 000	10 000	10 000	10 000	11 700	11 700	Increased based on 2018/19 Annual Financial Statements	
Fees, penalties and bribes		5 831	3 000	3 000	3 000	3 000	3 000	3 000	3 000	6 831	6 831	Increased based on 2018/19 Annual Financial Statements	
Loans and grants		5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	11 000	11 000	Increased based on 2018/19 Annual Financial Statements	
Agency services		442 778	442 778	442 778	442 778	442 778	442 778	442 778	442 778	442 778	442 778	N/A	
Transfer and subsidies	2	22 891	22 891	22 891	22 891	22 891	22 891	22 891	22 891	75 000	75 000	Increased based on 2018/19 Annual Financial Statements	
Other revenue		-	-	-	-	-	-	-	-	97 891	97 891	Increased based on 2018/19 Annual Financial Statements	
Total Revenue (excluding capital transfers and contributions)		2 722 181	2 722 181	2 722 181	2 722 181	2 722 181	2 722 181	2 722 181	2 722 181	2 878 948	2 878 948	3 010 028	
Expenditure By Type		683 853	683 853	683 853	683 853	683 853	683 853	683 853	683 853	683 853	683 853	683 853	Cost cutting of overtime
Employee related costs		36 438	36 438	36 438	36 438	36 438	36 438	36 438	36 438	36 438	36 438	36 438	N/A
Remuneration of councillors		630 000	630 000	630 000	630 000	630 000	630 000	630 000	630 000	630 000	630 000	630 000	Increased based on 2018/19 Annual Financial Statements and the provision for interest on outstanding debtors
Debt provision		434 145	434 145	434 145	434 145	434 145	434 145	434 145	434 145	434 145	434 145	434 145	N/A
Depreciation & amortisation		6 323	6 323	6 323	6 323	6 323	6 323	6 323	6 323	6 323	6 323	6 323	N/A
Finance charges		899 216	899 216	899 216	899 216	899 216	899 216	899 216	899 216	899 216	899 216	899 216	N/A
Bulk purchases		145 570	145 570	145 570	145 570	145 570	145 570	145 570	145 570	145 570	145 570	145 570	Cost cutting and cost containment measures
Other materials		304 382	304 382	304 382	304 382	304 382	304 382	304 382	304 382	304 382	304 382	304 382	Cost cutting and cost containment measures
Contracted services		197 304	197 304	197 304	197 304	197 304	197 304	197 304	197 304	197 304	197 304	197 304	Cost cutting and cost containment measures
Transfer and subsidies		-	-	-	-	-	-	-	-	-	-	-	N/A
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	Cost cutting and cost containment measures
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditure		2 217 212	2 217 212	2 217 212	2 217 212	2 217 212	2 217 212	2 217 212	2 217 212	2 217 212	2 217 212	2 217 212	2 217 212

There were various adjustments made to the statement of financial position B6 and the cash flow statement. This were all done base on the outcome of the 2018/19 Annual financial Statements of which the opening balance of cash and cash equivalents the most important one is.

**PART 2 – SUPPORTING DOCUMENTATION**

**1. Adjustments to Budget Assumptions**

The changes as outlined below were made to the budget assumptions, as a departure from the original budget.

- (i) Revenue have been increased and budget assumptions were made base on the 2018/19 annual financial statements. Property rates were reduce and interest on debtor and other income were increased.
- (ii) Changes were made to the expenditure assumptions. Employee costs was reduced as a result of cost cutting. Other material, contracted services and other expenditure were reduced to contain cost.

**2. Adjustment to Budget Funding**

**2.1. The need for an Adjustment Budget**

The special adjustment budget proposal is informed by the letter received from National Treasury relating to action that need to be taken due to the Failure to adopt an funded budget.

**2.2. Operating Revenue**

The operating revenue budget have been increased with R287.84 million.

**2.2.1. Revenue by Source**

The proposed changes on the Adjustment Budget are as follows (See Table B4):

Description		Original Budget	Adjusted Budget	Accum. Funds	Multi-year capital	Unrevol. Unfore.	Net or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Ref		A	A1	B	C	D	E	F	G	H	I	J
2	Property rates	400 836	-	-	-	-	-	(46 152)	(46 152)	354 684	378 357	407 824
2	Service charges - electricity revenue	893 580	-	-	-	-	-	-	-	893 580	964 710	1 145 621
2	Service charges - water revenue	600 321	-	-	-	-	-	-	-	600 321	642 899	713 578
2	Service charges - sanitation revenue	115 825	-	-	-	-	-	-	-	115 825	120 689	131 454
2	Service charges - refuse revenue	166 772	-	-	-	-	-	-	-	166 772	175 778	195 270
	Rent of facilities and equipment	8 375	-	-	-	-	-	-	-	8 375	8 412	8 547
	Interest earned - external investments	3 238	-	-	-	-	-	-	-	3 238	15 246	16 422
	Interest earned - outstanding debtors	54 934	-	-	-	-	-	-	-	230 000	208 741	189 645
	Dividends received	1 700	-	-	-	-	-	-	-	10 000	10 493	11 625
	Fees, penalties and rebates	5 831	-	-	-	-	-	-	-	3 000	8 931	9 572
	Licences and permits	5 000	-	-	-	-	-	-	-	6 000	11 000	15 436
	Agency services	442 778	-	-	-	-	-	-	-	442 778	474 954	515 291
	Transfers and subsidies	22 891	-	-	-	-	-	-	-	75 000	97 891	105 134
	Other revenue	-	-	-	-	-	-	-	-	-	103 890	105 134
	Contributions	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2 722 181</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>287 848</b>	<b>287 848</b>	<b>3 465 418</b>
	<b>Total Revenue</b>	<b>2 722 181</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>287 848</b>	<b>3 010 029</b>	<b>3 465 418</b>
	<b>Adjusted Budget</b>	<b>2 722 181</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>287 848</b>	<b>3 010 029</b>	<b>3 465 418</b>
	<b>Adjusted Budget</b>	<b>2 722 181</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>287 848</b>	<b>3 010 029</b>	<b>3 465 418</b>
	<b>Adjusted Budget</b>	<b>2 722 181</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>287 848</b>	<b>3 010 029</b>	<b>3 465 418</b>

### 2.3. Operating Expenditure

The operating expenditure budget have increased with R 20.41 million for the special adjustment.

Expenditure By Type	Budget Year 2018/19											
	Original Budget	Adjusted Budget	Prior Adjusted Funds	Accum. Funds	Multi-year capital	Unavoid. Unavoid.	Unfore. Unfore.	Nat. or Prov. Govt	Other Adjusters	Total Adjusters	Adjusted Budget	Adjusted Budget
R thousands	A	A1	3	B	C	D	E	F	G	H		
Employee related costs	653 053								(6 800)	(6 800)	657 053	734 094
Remuneration of councillors	36 438										36 438	38 465
Health insurance	530 000								141 323	141 323	671 323	659 486
Depreciation & asset impairment	434 145										434 145	457 589
Finance charges	6 323										6 323	5 996
Bulk purchases	899 216										899 216	940 266
Other materials	145 570										129 895	155 264
Contracted services	304 362								(68 072)	(68 072)	236 291	300 987
Transfers and subsidies												317 513
Other expenditure	197 304								(30 358)	(30 358)	166 946	210 904
Loss on disposal of PPE												222 295
Total Expenditure	3 217 212								20 418	20 418	3 237 629	3 402 799

### 2.4. Budget Deficit

Description	Budget Year 2018/19											
	Original Budget	Adjusted Budget	Prior Adjusted Funds	Accum. Funds	Multi-year capital	Unavoid. Unavoid.	Unfore. Unfore.	Nat. or Prov. Govt	Other Adjusters	Total Adjusters	Adjusted Budget	Adjusted Budget
R thousands	A	A1	3	B	C	D	E	F	G	H		
Total Revenue (including capital transfers and contributions)	2 722 181								287 848	287 848	3 010 029	3 146 138
Total Expenditure	3 217 212								20 418	20 418	3 237 629	3 572 939
Supplies/Deficit	(485 030)								287 430	287 430	(227 601)	(256 602)
Transfers and subsidies - capital (monetary allocations)											147 075	166 508
(National / Provincial and District)												
Transfers and subsidies - capital (monetary allocations)											147 075	174 888
(National / Provincial and District)												
Transfers and subsidies - capital (monetary allocations)												
(National / Provincial and District)												
Transfers and subsidies - capital (in-kind - all)												
Transfers and subsidies - capital (in-kind - all)												
Supplies/Deficit before taxation	(347 956)								287 430	287 430	(60 526)	(90 094)
Taxation												
Supplies/Deficit after taxation	(347 956)								287 430	287 430	(60 094)	(90 094)
Share of surplus (deficit) attributable to municipality												
Share of surplus (deficit) attributable to municipality												
Supplies/Deficit for the year	(347 956)								287 430	287 430	(60 526)	(90 094)

### 3. Adjustments to Expenditure on Allocations and Grant Programme

Supporting Table SB7 - Consolidated Adjustments Budget -- Transfers and Grants Receipt

Ref	Description	Budget Year 2019/20										Budget Year +2021/22	Budget Year +2021/22
		A	B	C	D	E	F	11	10	9	8		
Original Budget	Prior Adjusted	Mult-year capital	Nat. or Prov. Govt.	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
1,2	RECEIPTS:												
3	Operating Transfers and Grants	443 661	-	(1 663)	-	(1 663)	441 998	477 243	518 667				
	National Government:												
	Local Government Equitable Share	429 961	-	-	-	-	429 961	466 396	506 933				
	Equitable Share	3 966	1 017	-	1 017	4 983	4 983	-	-				
	Expanded Public Works Programme Inbarged Grant	5 390	-	(2 680)	-	2 690	6 224	6 752	-				
	Local Government Financial Management Grant	4 374	-	-	-	4 374	4 623	4 982	-				
	Municipal Infrastructure Grant	-	-	-	-	-	-	-	-				
5	Provincial Government:	-	780	-	-	780	780	823	-				
	Spirit and Recreation	-	-	780	-	780	780	823	-				
	District Municipality:	-	-	-	-	-	-	-	-				
	Other grant providers:	-	-	-	-	-	-	-	-				
6	Total Operating Transfers and Grants	443 661	-	(883)	-	(883)	442 778	478 066	518 667				
	Capital Transfers and Grants												
	National Government:	147 075	-	-	-	-	147 075	166 508	174 888				
	Inbarged National Electrification Programme Grant	3 960	-	-	-	3 960	28 663	30 239	-				
	Municipal Infrastructure Grant	83 115	-	-	-	83 115	87 845	94 649	-				
	Neighbourhood Development Partnership Grant	60 000	-	-	-	60 000	50 000	50 000	-				
	Water Services Infrastructure Grant	-	-	-	-	-	-	-	-				
	Provincial Government:	-	-	-	-	-	-	-	-				
	District Municipality:	-	-	-	-	-	-	-	-				
	Other grant providers:	-	-	-	-	-	-	-	-				
	Unspecified	-	-	-	-	-	-	-	-				
6	Total Capital Transfers and Grants	147 075	-	(883)	-	(883)	147 075	166 508	174 888				
	TOTAL RECEIPTS OF TRANSFERS & GRANTS	590 736	-	(883)	-	(883)	589 853	644 574	693 554				

Supporting Table SB8 - Consolidated Adjustments Budget – Expenditure on Transfers and Grant Programme

Description	Ref	Budget Year 2019/20							Budget Year +2021/22	Adjusted Budget	Adjusted Budget
		A	2	B	C	D	E	F			
Original Budget	Prior Adjusted	Multi-year capital	Net. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>											
<b>Operating expenditure of Transfers and Grants</b>											
National Government:		86 829		355 170		355 170	441 998	475 643	516 896		
Local Government/Equitable Share											
Equitable Share		65 939		364 022		364 022	429 961	466 396	506 933		
Expanded Public Works Programme Inbred Grant		4 999		(4 993)			4 993				
Local Government Franchal Management Grant		5 300		(2 680)		(2 680)	2 680	4 623	4 982		
Municipal Infrastructure Grant		5 564		(1 189)		(1 189)	4 374	4 023	4 982		
Provincial Government:											
Libraries, Archives and Museums				780		780	780	823			
Specify (Add grant description)								823			
District Municipality:											
Other grant providers:											
<b>Total operating expenditure of Transfers and Grants: 516 896</b>											
<b>Capital expenditure of Transfers and Grants</b>											
National Government:		143 115		3 960		3 960	147 075	166 508	174 888		
Inbred National Electrification Programme Grant											
Municipal Infrastructure Grant		83 115		3 960		3 960	83 115	28 663	30 239		
Neighbourhood Development Partnership Grant		60 000					60 000	50 000	50 000		
Water Services Infrastructure Grant											
Provincial Government:											
District Municipality:											
Other grant providers:											
<b>Total capital expenditure of Transfers and Grants: 174 888</b>											
<b>Total capital expenditure of Transfers and Grants: 691 784</b>											







5. Adjustments to Councilors and Board Members Allowances and Employee Benefits

Supporting Table SB11 - Consolidated Adjustments Budget - Councilor and Staff Benefits

Summary of remuneration		Councilors (Political Office Bearers plus Other)											
Ref		A	B	C	D	E	F	G	H	%			
	Original Budget	Adjusted	Accum. Funds	Multi-year capital	Unfore. Unwind.	Nat. or Govt.	Other Adjustm.	Total Adjustm.	Adjusted Budget	change	%		
Budget Year 2019/20													
	21 475	21 475	-	-	-	-	-	-	21 475	0.0%	0.0%	0.0%	0.0%
	2 483	2 483	-	-	-	-	-	-	2 483	0.0%	0.0%	0.0%	0.0%
	115	115	-	-	-	-	-	-	115	0.0%	0.0%	0.0%	0.0%
	3 590	3 590	-	-	-	-	-	-	3 590	0.0%	0.0%	0.0%	0.0%
	8 775	8 775	-	-	-	-	-	-	8 775	0.0%	0.0%	0.0%	0.0%
	-	-	-	-	-	-	-	-	-	-	-	-	-
	38 438	38 438	(0)	-	-	-	-	-	38 438	0.0%	0.0%	0.0%	0.0%
	-	-	-	-	-	-	-	-	-	-	-	-	-
	9 982	9 982	-	-	-	-	-	-	9 982	0.0%	0.0%	0.0%	0.0%
	16	16	-	-	-	-	-	-	16	0.0%	0.0%	0.0%	0.0%
	14	14	-	-	-	-	-	-	14	0.0%	0.0%	0.0%	0.0%
	-	-	-	-	-	-	-	-	-	-	-	-	-
	966	966	-	-	-	-	-	-	966	0.0%	0.0%	0.0%	0.0%
	104	104	-	-	-	-	-	-	104	0.0%	0.0%	0.0%	0.0%
	5	5	-	-	-	-	-	-	6	0.0%	0.0%	0.0%	0.0%
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	11 088	11 088	(0)	-	-	-	-	-	11 088	0.0%	0.0%	0.0%	0.0%
	-	-	-	-	-	-	-	-	-	-	-	-	-
	416 085	416 085	-	-	-	-	-	-	416 085	0.0%	0.0%	0.0%	0.0%
	90 347	90 347	-	-	-	-	-	-	90 347	0.0%	0.0%	0.0%	0.0%
	42 435	42 435	-	-	-	-	-	-	42 435	0.0%	0.0%	0.0%	0.0%
	32 721	32 721	-	-	(6 800)	-	-	(6 800)	25 921	-20.8%	-20.8%	-20.8%	-20.8%
	34 609	34 609	-	-	-	-	-	-	34 609	0.0%	0.0%	0.0%	0.0%
	1 132	1 132	-	-	-	-	-	-	1 132	0.0%	0.0%	0.0%	0.0%
	6 859	6 859	-	-	-	-	-	-	6 859	0.0%	0.0%	0.0%	0.0%
	19 987	19 987	-	-	-	-	-	-	20 007	402.9%	402.9%	402.9%	402.9%
	8 590	8 590	-	-	-	-	-	-	43 199	402.9%	402.9%	402.9%	402.9%
	-	-	-	-	-	-	-	-	-	-	-	-	-
	652 765	652 765	-	-	(6 800)	-	-	(6 800)	645 965	-1.0%	-1.0%	-1.0%	-1.0%
	700 282	700 282	-	-	-	-	-	-	803 512	-1.0%	-1.0%	-1.0%	-1.0%

NW403 City Of Matosana - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 43780

6. Adjustments to Capital Expenditure

The capital expenditure budget will be corrected R 3.96 million from the approved budget amount of R 164.11 million to an adjusted amount of R 168.07 million.







Supporting Table SB2 – Consolidated Supporting detail to “Financial Position Budget”

R thousands	Description	Budget Year 2019/20										Budget Year +2021/22		
		Original Budget	Adjusted Prior A1	Unavoid. Unavail. D7	Nat. or Prov. Govt. E8	Other Adjusts. F9	Total Adjusts. G10	Adjusted Budget H11	Adjusted Budget H11	Adjusted Budget H11	Adjusted Budget H11	Budget Year +2021/22	Budget Year +2021/22	
	<b>ASSETS</b>													
	Call investment deposits	90 000	-	-	-	-	280 420	280 420	280 420	280 420	370 420	412 723	490 770	-
	Other current investments	-	-	-	-	-	-	-	-	-	-	-	-	490 770
	Total Call investment deposits	90 000	-	-	-	-	280 420	280 420	280 420	280 420	370 420	412 723	490 770	-
	Consumer debtors	4 274 657	-	-	-	-	220 774	220 774	220 774	220 774	4 995 431	4 901 200	5 376 200	-
	Less: provision for debt impairment	(3 706 000)	-	-	-	-	(198 150)	(198 150)	(198 150)	(198 150)	(3 904 150)	(4 463 636)	(5 057 604)	-
	Total Consumer debtors	568 657	-	-	-	-	22 624	22 624	22 624	22 624	591 281	437 564	318 596	-
	Debt impairment provision	(3 706 000)	-	-	-	-	473 173	473 173	473 173	473 173	(3 232 827)	(3 904 150)	(4 463 636)	-
	Balance at the beginning of the year	(3 706 000)	-	-	-	-	(671 323)	(671 323)	(671 323)	(671 323)	(671 323)	(590 486)	(593 966)	-
	Contributions to the provision	-	-	-	-	-	-	-	-	-	-	-	-	-
	Bad debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
	Property, plant & equipment	(3 708 000)	-	-	-	-	(198 150)	(198 150)	(198 150)	(198 150)	(3 904 150)	(4 463 636)	(5 057 604)	-
	Less: Accumulated depreciation	7 885 302	-	-	-	-	(25 821)	(25 821)	(25 821)	(25 821)	7 859 481	8 317 071	8 781 652	-
	Total Property, plant & equipment	4 844 747	-	-	-	-	(328 904)	(328 904)	(328 904)	(328 904)	4 515 842	4 224 781	3 935 067	-
	<b>LIABILITIES</b>													
	Current liabilities - Borrowing	16 000	-	-	-	-	(1 000)	(1 000)	(1 000)	(1 000)	15 000	14 000	13 000	-
	Short term loans (other than bank overdraft)	16 000	-	-	-	-	(1 000)	(1 000)	(1 000)	(1 000)	15 000	14 000	13 000	-
	Current Current liabilities - Borrowing	18 000	-	-	-	-	(1 000)	(1 000)	(1 000)	(1 000)	15 000	14 000	13 000	-
	Trade and other payables	1 276 306	-	-	-	-	(487 773)	(487 773)	(487 773)	(487 773)	788 533	756 026	739 800	-
	Trade Payables	1 276 306	-	-	-	-	(487 773)	(487 773)	(487 773)	(487 773)	788 533	756 026	739 800	-
	Other creditors	-	-	-	-	-	-	-	-	-	-	-	-	-
	Unspent conditional grants and receipts	15 000	-	-	-	-	(15 000)	(15 000)	(15 000)	(15 000)	-	-	-	-
	VAT	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Trade and other payables	1 291 306	-	-	-	-	(502 773)	(502 773)	(502 773)	(502 773)	788 533	756 026	739 800	-
	Non current liabilities - Borrowing	50 000	-	-	-	-	205 000	205 000	205 000	205 000	255 000	83 253	70 253	-
	Borrowing	50 000	-	-	-	-	205 000	205 000	205 000	205 000	255 000	83 253	70 253	-
	Total Non current liabilities (including PPF asset element)	50 000	-	-	-	-	205 000	205 000	205 000	205 000	255 000	83 253	70 253	-
	Provisions - non current	443 000	-	-	-	-	443 000	443 000	443 000	443 000	443 000	450 000	458 000	-
	Retirement benefits	443 000	-	-	-	-	443 000	443 000	443 000	443 000	443 000	450 000	458 000	-
	Less other major items	-	-	-	-	-	-	-	-	-	-	-	-	-
	Raise landfill site rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Provisions - non current	443 000	-	-	-	-	443 000	443 000	443 000	443 000	443 000	450 000	458 000	-
	Accumulated surplus/(Deficit)	4 236 843	-	-	-	-	36 413	36 413	36 413	36 413	4 273 266	4 192 255	4 102 162	-
	Accumulated surplus/(Deficit) - opening balance	4 236 843	-	-	-	-	36 413	36 413	36 413	36 413	4 273 266	4 192 255	4 102 162	-
	Appropriations to Reserves	-	-	-	-	-	(81 001)	(81 001)	(81 001)	(81 001)	(61 001)	(90 094)	67 367	-
	Transfers from Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciation on Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other adjustments	-	-	-	-	-	59 502	59 502	59 502	59 502	59 502	(160 185)	(536 991)	-
	Accumulated surplus/(Deficit)	4 236 843	-	-	-	-	14 914	14 914	14 914	14 914	4 251 758	3 941 976	3 632 537	-
	Reserves	4 236 843	-	-	-	-	14 914	14 914	14 914	14 914	4 251 758	3 941 976	3 632 537	-
	Housing Development Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
	Capital replacement	-	-	-	-	-	-	-	-	-	-	-	-	-
	Self-insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other reserves (Net)	-	-	-	-	-	-	-	-	-	-	-	-	-
	Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Reserves	4 236 843	-	-	-	-	14 914	14 914	14 914	14 914	4 251 758	3 941 976	3 632 537	-
	<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	4 236 843	-	-	-	-	14 914	14 914	14 914	14 914	4 251 758	3 941 976	3 632 537	-









Description of economic indicator	Rate	Basis of calculation			
		2011 Census	2015/16	2017/18	2017/18 Medium Term Revenue & Expenditure Framework
Population		380,395	380,395	380,395	380,395
Female aged 15 - 24		81,152	81,152	81,152	81,152
Male aged 15 - 24		81,152	81,152	81,152	81,152
Female aged 5 - 14		31,700	31,700	31,700	31,700
Male aged 5 - 14		31,700	31,700	31,700	31,700
Female aged 0 - 4		15,850	15,850	15,850	15,850
Male aged 0 - 4		15,850	15,850	15,850	15,850

Description of economic indicator	Rate	Basis of calculation			
		2011 Census	2015/16	2017/18	2017/18 Medium Term Revenue & Expenditure Framework
Monthly household income (no. of households)	1, 12	80,579	80,579	80,579	80,579
Population		380,395	380,395	380,395	380,395
Female aged 15 - 24		81,152	81,152	81,152	81,152
Male aged 15 - 24		81,152	81,152	81,152	81,152
Female aged 5 - 14		31,700	31,700	31,700	31,700
Male aged 5 - 14		31,700	31,700	31,700	31,700
Female aged 0 - 4		15,850	15,850	15,850	15,850
Male aged 0 - 4		15,850	15,850	15,850	15,850
Number of people in municipal area		380,395	380,395	380,395	380,395
Number of poor people in municipal area		107	107	107	107
Number of households in municipal area		152,539	152,539	152,539	152,539
Definition of poor household (per month)		81	81	81	81
Housing statistics		90,396	90,396	90,396	90,396
Formal rental		17,042	17,042	17,042	17,042
Total number of households		107,438	107,438	107,438	107,438
Challenges provided by municipality		N/A	N/A	N/A	N/A
Challenges provided by providers		N/A	N/A	N/A	N/A
Challenges provided by private sector		N/A	N/A	N/A	N/A
Economic					
Macro-finance outlook (COP)		5.3%	5.3%	5.3%	5.3%
Interest rate - borrowing		9.0%	9.0%	9.0%	9.0%
Interest rate - investment		6.0%	6.0%	6.0%	6.0%
Renewment increases		7.0%	7.0%	7.0%	7.0%
Consumption growth (electricity)		1.0%	1.0%	1.0%	1.0%
Collection rates					
Property tax/service charges		75.0%	75.0%	75.0%	75.0%
Rental of facilities & equipment		75.0%	75.0%	75.0%	75.0%
Interest - external investments		75.0%	75.0%	75.0%	75.0%
Interest - debtors		75.0%	75.0%	75.0%	75.0%
Revenue from agency services		75.0%	75.0%	75.0%	75.0%

Total municipal services	Rate	Household service targets (000)			
		2014/15	2015/16	2016/17	2017/18 Medium Term Revenue & Expenditure Framework
Water		144,877	144,949	144,949	144,949
Fixed water meter installed during		30,576	30,591	30,591	30,591
Other water supply (at least in service level)		2,089	2,090	2,090	2,090
Using public tap (at least in service level)		179,301	179,358	179,358	179,358
Minimum Service Level and Above sub-total		179,301	179,358	179,358	179,358
Using public tap (< min service level)		2,089	2,090	2,090	2,090
Other water supply (< min service level)		2,089	2,090	2,090	2,090
Using public tap (< min service level)		2,089	2,090	2,090	2,090
Other water supply (< min service level)		2,089	2,090	2,090	2,090
No water supply		2,089	2,090	2,090	2,090
Below Minimum Service Level sub-total		2,089	2,090	2,090	2,090
Total number of households		181,716	181,808	181,808	181,808
Sanitation/sewerage		125,993	125,993	125,993	125,993
Flush toilet (with septic tank)		125,993	125,993	125,993	125,993
Flush toilet (with septic tank)		125,993	125,993	125,993	125,993
Chemical toilet		216	216	216	216
Other toilet (< min service level)		216	216	216	216
Plastic toilet (< min service level)		216	216	216	216
Minimum Service Level and Above sub-total		125,993	125,993	125,993	125,993
Other toilet provisions (< min service level)		1,149	1,149	1,149	1,149
Bucket toilet		1,149	1,149	1,149	1,149
Other toilet provisions (< min service level)		1,149	1,149	1,149	1,149
Below Minimum Service Level sub-total		1,149	1,149	1,149	1,149
Total number of households		130,754	130,754	130,754	130,754
Energy		156,973	156,973	156,973	156,973
Electricity (at least in service level)		142,534	142,619	142,619	142,619
Electricity (< min service level)		23,420	23,420	23,420	23,420
Minimum Service Level and Above sub-total		142,534	142,619	142,619	142,619
Electricity (< min service level)		23,420	23,420	23,420	23,420
Other energy sources		23,420	23,420	23,420	23,420
Below Minimum Service Level sub-total		23,420	23,420	23,420	23,420
Total number of households		165,507	165,507	165,507	165,507
Rates		332,476	332,476	332,476	332,476
Removed at least once a week		332,476	332,476	332,476	332,476
Minimum Service Level and Above sub-total		332,476	332,476	332,476	332,476
Removed less frequently than once a week		332,476	332,476	332,476	332,476
Using communal refuse dump		332,476	332,476	332,476	332,476
Using own refuse dump		332,476	332,476	332,476	332,476
Other rubbish disposal		332,476	332,476	332,476	332,476
No rubbish disposal		332,476	332,476	332,476	332,476
Below Minimum Service Level sub-total		332,476	332,476	332,476	332,476
Total number of households		165,507	165,507	165,507	165,507

2017/18 Medium Term Revenue & Expenditure Framework	Budget Year 2017/18	Forecast	Budget Year 2017/18	Budget Year 2018/19	Budget Year 2019/20
Expenditure Framework	181,808	181,808	181,808	181,808	181,808
Revenue	181,808	181,808	181,808	181,808	181,808
Surplus/Deficit	0	0	0	0	0

Supporting Table SB12 – Consolidated Adjustments Budget – Revenue & Expenditure

R thousands	Description	M/FMA section	2016/17		2017/18		2018/19		Medium Term Revenue and Expenditure Framework	
			Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Adjusted Budget	Budget Year +2021/22
1	Cash/cash equivalents at the year end - R'000	18(1)b				110 000			526 770	
2	Cash + investments at the year end less applications - R'000	18(1)b			(756 614)			21 645		
3	Cash year end/monthly employees/supplier payments	18(1)b								
4	Surplus/Deficit excluding depreciation offsets: R'000	18(1)			(347 956)				67 367	
5	Service charge rev % change - macro CPIX target exclusive	18(1)a(2)	N/A	-6.0%	-6.0%	30.1%	0.0%	2.0%	6.7%	
6	Cash receipts % of Ratepayer & Other revenue	18(1)a(2)	0.0%	0.0%	0.0%	74.5%	0.0%	68.6%	77.1%	
7	Debt impairment/expenses as a % of total billable revenue	18(1)a(2)				24.2%	0.0%	31.4%	24.2%	
8	Capital payments % of capital expenditure	18(1)c:19			102.4%	0.0%	0.0%	0.0%	0.0%	
9	Borrowing receipts % of capital expenditure (excl transfers)	18(1)c			0.0%	0.0%	0.0%	0.0%	0.0%	
10	Grants % of Govt legislated/granted allocations	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	
11	Current consumer debts % change - inc/decr	18(1)a	N/A				0.0%	-25.8%	-27.0%	
12	Long term receivables % change - inc/decr	18(1)a	N/A				0.0%	5.3%	6.0%	
13	RAH % of Property Plant & Equipment	20(1)(v)			4.6%		0.0%	4.6%		
14	Asset renewal % of capital budget	20(1)(v)					0.0%	0.0%	0.0%	

Table SB6 – Consolidated Adjustment Budget – funding measurement

Municipal in-house services	Ref	Household service targets (000)	2014/15		2015/16		2016/17		Budget Year 2017/18		2017/18 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year	Budget Year +2018/19	
Water:	10	Fired water inside y and (but not in dwelling)	144 877	144 949	144 949	144 949	144 949	144 949	144 949	144 949	146 306	147 662	
		Using public tap (at least min service lev el)	2 069	2 090	2 090	2 090	2 090	2 090	2 090	2 111	2 132	2 132	
		Other water supply (at least min service lev el)	2 069	2 090	2 090	2 090	2 090	2 090	2 090	2 111	2 132	2 132	
		Using public tap (< min service lev el)	2 089	2 089	2 089	2 089	2 089	2 089	2 089	2 110	2 131	2 131	
		Other water supply (< min service lev el)	2 089	2 089	2 089	2 089	2 089	2 089	2 089	2 110	2 131	2 131	
		No water supply	2 089	2 089	2 089	2 089	2 089	2 089	2 089	2 110	2 131	2 131	
		Below Minimum Service Level sub-total	2 089	2 089	2 089	2 089	2 089	2 089	2 089	2 110	2 131	2 131	
		Total number of households	2 089	2 089	2 089	2 089	2 089	2 089	2 089	2 110	2 131	2 131	
		Sanitization/sewerage:											
		Energy:	10	Fused water inside y and (but not in dwelling)	181 718	181 808	181 808	181 808	181 808	181 808	181 808	183 826	185 462
Flush toilet (connected to sewerage)	125 993			125 993	125 993	125 993	125 993	125 993	125 993	127 253	129 556		
Flush toilet (with septic tank)	2 120			2 120	2 120	2 120	2 120	2 120	2 120	2 118	2 221		
Chemical toilet	616			616	616	616	616	616	616	622	628		
Pit toilet (ventilated)	2 779			2 779	2 779	2 779	2 779	2 779	2 779	2 807	2 855		
Other toilet provisions (> min service lev el)	1 149			1 149	1 149	1 149	1 149	1 149	1 149	1 161	1 172		
Minimum Service Level and Above sub-total	130 754			130 754	130 754	130 754	130 754	130 754	130 754	132 061	133 982		
Bucket toilet	1 127			1 000	1 000	1 000	1 000	1 000	1 000	1 010	1 020		
Other toilet provisions (< min service lev el)	3 581			3 581	3 581	3 581	3 581	3 581	3 581	3 617	3 653		
No toilet provisions	4 581			4 581	4 581	4 581	4 581	4 581	4 581	4 627	4 673		
Below Minimum Service Level sub-total	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 627	4 673				
Total number of households	4 581	4 581	4 581	4 581	4 581	4 581	4 581	4 627	4 673				
Refuse:	10	Removed at least once a week	332 478	332 478	332 478	332 478	332 478	332 478	332 478	335 805	339 161		
		Minimum Service Level and Above sub-total	332 478	332 478	332 478	332 478	332 478	332 478	332 478	335 805	339 161		
		Removed less frequently than once a week	165 907	166 239	166 239	166 239	166 239	166 239	166 239	167 901	169 580		
		Below Minimum Service Level sub-total	165 907	166 239	166 239	166 239	166 239	166 239	166 239	167 901	169 580		
		Other energy sources	23 373	23 420	23 420	23 420	23 420	23 420	23 420	23 554	23 691		
		Electricity - prepaid (< min service lev el)	142 819	142 819	142 819	142 819	142 819	142 819	142 819	144 247	145 689		
		Electricity (< min service lev el)	142 819	142 819	142 819	142 819	142 819	142 819	142 819	144 247	145 689		
		Minimum Service Level and Above sub-total	23 373	23 420	23 420	23 420	23 420	23 420	23 420	23 554	23 691		
		Electricity - prepaid (min service lev el)	142 819	142 819	142 819	142 819	142 819	142 819	142 819	144 247	145 689		
		Electricity (at least min service lev el)	142 819	142 819	142 819	142 819	142 819	142 819	142 819	144 247	145 689		
Total number of households	332 478	332 478	332 478	332 478	332 478	332 478	332 478	335 805	339 161				

Supporting Table SB13 - Consolidated Adjustment Budget - Monthly Revenue & Expenditure (Standard Classification)

Description - Standard Classification	Budget Year 2019/20												Total Revenue - Functional	Total Expenditure - Functional	Surplus/Deficit	
	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June				
Government and administration	96 264	82 054	82 057	80 005	80 380	85 221	90 085	85 709	86 432	87 880	87 241	88 108	1 088 300	817 995	4 364	947 089
Executive and council	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17
Finance and administration	55 253	52 213	52 255	50 859	50 859	52 960	52 960	52 960	52 960	52 960	52 960	52 960	52 960	52 960	52 960	52 960
Internal audit	393	443	421	421	421	421	421	421	421	421	421	421	421	421	421	421
Community and social services	1 387	1 387	1 387	1 387	1 387	1 387	1 387	1 387	1 387	1 387	1 387	1 387	1 387	1 387	1 387	1 387
Public safety	1 190	607	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190
Health	363	363	363	363	363	363	363	363	363	363	363	363	363	363	363	363
Economic and environmental services	284	284	284	284	284	284	284	284	284	284	284	284	284	284	284	284
Planning and development	357	357	357	357	357	357	357	357	357	357	357	357	357	357	357	357
Road transport	4 283	4 283	4 283	4 283	4 283	4 283	4 283	4 283	4 283	4 283	4 283	4 283	4 283	4 283	4 283	4 283
Environment and protection	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190
Trading services	158 984	158 920	158 920	158 920	158 920	158 920	158 920	158 920	158 920	158 920	158 920	158 920	158 920	158 920	158 920	158 920
Energy sources	73 579	73 579	73 579	73 579	73 579	73 579	73 579	73 579	73 579	73 579	73 579	73 579	73 579	73 579	73 579	73 579
Water management	58 504	58 504	58 504	58 504	58 504	58 504	58 504	58 504	58 504	58 504	58 504	58 504	58 504	58 504	58 504	58 504
Waste water management	9 880	9 880	9 880	9 880	9 880	9 880	9 880	9 880	9 880	9 880	9 880	9 880	9 880	9 880	9 880	9 880
Other	17 331	17 331	17 331	17 331	17 331	17 331	17 331	17 331	17 331	17 331	17 331	17 331	17 331	17 331	17 331	17 331
<b>Total Revenue - Functional</b>	<b>242 703</b>	<b>242 703</b>	<b>242 703</b>	<b>242 703</b>	<b>242 703</b>	<b>242 703</b>	<b>242 703</b>	<b>242 703</b>	<b>242 703</b>	<b>242 703</b>	<b>242 703</b>	<b>242 703</b>	<b>2 497 946</b>	<b>2 497 946</b>	<b>2 497 946</b>	<b>2 497 946</b>

Supporting Table SB14 - Consolidated Adjustment Budget - Monthly Revenue & Expenditure

Description - Standard Classification	Budget Year 2019/20												Total Revenue - Functional	Total Expenditure - Functional	Surplus/Deficit	
	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June				
Government and administration	81 787	75 848	75 848	73 165	73 165	75 848	75 848	75 848	75 848	75 848	75 848	75 848	758 484	705 545	619 044	859 894
Executive and council	28 056	22 213	22 255	20 859	20 859	22 960	22 960	22 960	22 960	22 960	22 960	22 960	229 485	205 265	343 321	365 990
Finance and administration	19 890	18 783	18 783	18 783	18 783	18 783	18 783	18 783	18 783	18 783	18 783	18 783	187 567	172 757	127 831	132 269
Internal audit	2 651	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065	3 065
Community and social services	8 562	8 562	8 562	8 562	8 562	8 562	8 562	8 562	8 562	8 562	8 562	8 562	8 562	8 562	8 562	8 562
Public safety	9 489	9 489	9 489	9 489	9 489	9 489	9 489	9 489	9 489	9 489	9 489	9 489	9 489	9 489	9 489	9 489
Health	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32
Economic and environmental services	14 166	14 166	14 166	14 166	14 166	14 166	14 166	14 166	14 166	14 166	14 166	14 166	14 166	14 166	14 166	14 166
Planning and development	5 651	5 651	5 651	5 651	5 651	5 651	5 651	5 651	5 651	5 651	5 651	5 651	5 651	5 651	5 651	5 651
Road transport	6 143	6 143	6 143	6 143	6 143	6 143	6 143	6 143	6 143	6 143	6 143	6 143	6 143	6 143	6 143	6 143
Environment and protection	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722
Trading services	148 887	148 887	148 887	148 887	148 887	148 887	148 887	148 887	148 887	148 887	148 887	148 887	1 482 241	1 482 241	1 007 025	2 080 840
Energy sources	67 086	67 086	67 086	67 086	67 086	67 086	67 086	67 086	67 086	67 086	67 086	67 086	670 856	670 856	663 749	796 390
Water management	14 860	14 860	14 860	14 860	14 860	14 860	14 860	14 860	14 860	14 860	14 860	14 860	148 604	148 604	136 244	172 238
Waste water management	14 541	14 541	14 541	14 541	14 541	14 541	14 541	14 541	14 541	14 541	14 541	14 541	145 314	145 314	132 931	150 767
Other	2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 232
<b>Total Revenue - Functional</b>	<b>275 830</b>	<b>275 830</b>	<b>275 830</b>	<b>275 830</b>	<b>275 830</b>	<b>275 830</b>	<b>275 830</b>	<b>275 830</b>	<b>275 830</b>	<b>275 830</b>	<b>275 830</b>	<b>275 830</b>	<b>3 312 046</b>	<b>3 312 046</b>	<b>3 312 046</b>	<b>3 312 046</b>



Supporting Table SB17 – Monthly Capital Expenditure (Standard Classification)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework	
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Adjusted Budget
Capital Expenditure - Functional		1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	17,000	5,448
Government and administration		21	21	21	21	21	21	21	21	21	21	21	21	8,432	2,979
Executive and council		750	750	750	750	750	750	750	750	750	750	750	750	8,000	2,667
Finance and administration		667	667	667	667	667	667	667	667	667	667	667	667	8,000	2,667
Internal audit		667	667	667	667	667	667	667	667	667	667	667	667	8,000	2,667
Community and public safety		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Health		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Public safety		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Sport and recreation		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Community and social services		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Planning and development		3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	46,412	13,138
Environmental protection		3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	46,412	13,138
Road transport		3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	3,868	46,412	13,138
Trading services		1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	14,382	4,976
Energy sources		1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	14,382	4,976
Water management		300	300	300	300	300	300	300	300	300	300	300	300	3,754	1,250
Water management		300	300	300	300	300	300	300	300	300	300	300	300	3,754	1,250
Waste management		250	250	250	250	250	250	250	250	250	250	250	250	2,979	1,000
Waste management		250	250	250	250	250	250	250	250	250	250	250	250	2,979	1,000
Other		250	250	250	250	250	250	250	250	250	250	250	250	2,979	1,000
Total Capital Expenditure - Functional		10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	124,456	42,016
Capital Expenditure - Functional		2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	27,829	9,530
Capital Expenditure - Functional		10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	124,456	42,016

Supporting Table SB18 – Consolidated Adjustment Budget – Capital Expenditure on New Assets by Asset Class

Description - Identical Vote	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework	
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Adjusted Budget
Multi-year expenditure appropriation		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Vote 01 - Public Safety		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Vote 02 - Health Services		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Vote 03 - Community Services		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Vote 04 - Housing		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Vote 05 - Sport Arts and Culture		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Vote 06 - Council General		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Vote 07 - Civil Engineering		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Vote 08 - Water Section		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Vote 09 - City Electrical Engineering		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Vote 10 - Corporate Governance		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Vote 11 - Budget and Treasury Office		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Vote 12 - Cleansing		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Vote 13 - Sewerage		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Vote 14 - Market		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Vote 15 - Other		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Capital Expenditure - Functional		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Capital Expenditure - Functional		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000
Capital Expenditure - Functional		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,000







Supporting Table SB18B – Consolidated Adjustment Budget – Capital Expenditure on Renewal of Existing Assets by Asset Class

Description	Budget Year 2019/20										Budget Year 2021/22	
	Original Budget	7 Prior Adjusted	8 Account Funds	9 Multi-year capital	10 Uniform (Unwtd)	11 Net. or Govt	12 Other Adjusts	13 Total Adjusts	14 Adjusted Budget	15 Adjusted Budget	16 Budget	17 Budget
Infrastructure												
Roads Infrastructure												
Roads												
Road Structures												
Road Furniture												
Capital Spares												
Stormwater Infrastructure												
Drainage Collection												
Storm water Conveyance												
Attenuation												
Electrical Infrastructure												
Biological or Cultivated Assets												
Ecological or Cultivated Assets												
Tangible Assets												
Services and Rights												
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications												
Load Settlement Software Applications												
Unspecified												
Computer Equipment												
Furniture and Office Equipment												
Furniture and Office Equipment												
Machinery and Equipment												
Machinery and Equipment												
Transport Assets												
Transport Assets												
Land												
Zoo's, Marine and Non-biological Animals												
Zoo's, Marine and Non-biological Animals												
Total Capital Expenditure on renewal of existing assets to be adjusted	1											

Supporting Table SB18C – Consolidated Adjustment Budget – Capital Expenditure on Repair and Maintenance by Asset Class

Ret	Description	Budget Year 2019/20										
		A	B	C	D	E	F	G	H	I	J	
Ret	Description	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unavail.	Nat. or Prov. Govt	Other Adj.	Total Adj.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Budget Year	Budget Year	Budget	Adjusted	Adjusted	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
	Infrastructure	100,063							(500)	99,563	93,513	98,567
	Roads Infrastructure	35,908								35,908	39,955	42,112
	Roads	34,107								34,107	38,057	40,112
	Road Structures											
	Road Furniture	1,800								1,800	1,898	2,000
	Storm Water Infrastructure											
	Drainage Collection											
	Storm water Conveyance											
	Attenuation											
	Electrical Infrastructure	39,018								39,018	41,125	43,349
	Power Plants											
	HV Substations											
	HV Switching Station											
	HV Transmission Conductors											
	MV Substations	556								556	566	621
	MV Switching Stations	2,780								2,780	2,900	3,008
	LV Networks	35,682								35,682	37,609	39,649
	Water Supply Infrastructure	16,691								16,691	16,891	16,167
	Dams and Weirs											
	Boreholes											
	Reservoirs	1,557								1,557	1,608	1,641
	Pump Stations											
	Water Treatment Works											
	Bulk Heads											
	Distribution	15,334								15,334	15,243	15,526
	Distribution Points											
	PRV Stations											
	Capital Spares											
	Sanitation Infrastructure	9,245								7,746	6,583	6,939
	Pump Station											
	Retention	3,246								3,246	1,313	1,364
	Waste Water Treatment Works	5,000								(500)	4,500	5,555
	Outfall Sewers											
	Tank Facilities											
	Capital Spares											
	Community Assets	19,975								19,975	20,472	21,576
	Centres											
	Halls											
	Offices											
	Offices/Care Centres											
	Fire/Ambulance Stations											
	Testing Stations											
	Museums											
	Galeries											
	Theatres											
	Libraries	1,508								1,608	1,112	1,172
	Cemeteries/Crematoria	5,229								5,229	5,512	5,809
	Police											
	Public Open Space	35								35	37	39
	Parks											
	Public Reserves											
	Public Amenity Facilities	941								941	992	1,046
	Markets											
	Stalls											
	Abattoirs											
	Airports											
	Taxi Rank/Bus/Terminals											
	Capital Spares											
	Sport and Recreation Facilities	9,301								9,301	9,804	10,331
	Indoor Facilities	3,883								3,883	4,083	4,312
	Outdoor Facilities	5,418								5,418	5,711	6,019
	Capital Spares											
	Heritage assets	277								277	292	307
	Monuments											
	Historic Buildings											
	Works of Art											
	Conservation Areas	45								45	48	50
	Other Heritage	231								231	244	257
	Investment properties											
	Revenue Centres											
	Improved Property											
	Non-revenue Centring											
	Improved Property											
	Unimproved Property											

NW403 City Of Matosana - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 43780











