

EXTRACT OF THE MINUTES OF THE 122th ORDINARY COUNCIL MEETING HELD ON 26 FEBRUARY 2020.

"A2026

ADJUSTMENTS BUDGET FOR THE 2019/2020 FINANCIAL YEAR

(5/1/3 (2019/2020))

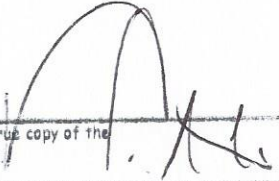
Cluster: Finance
Portfolio: Finance

RESOLVED

1. THAT the 2019/2020 adjustment budget as annexed be hereby approved by the Council in the prescribed budget formats as received from National Treasury outlined below:

B Schedule - Annexure "A"

2. THAT the adjustment budget report be read in conjunction with the mid-term performance and financial reports presented to Council in January 2020;"

I certify that this document is a true copy of the Original which was examined by me. 

Commissioner of paths Ex Officio
SEDIBENG DISTRICT MUNICIPALITY

FULL NAMES	: ANDRE LUBBE
ID number	: 5705175067080
Capacity	: MANAGER FINANCIAL MANAGEMENT
Physical address	: MUNICIPAL BUILDING BEACONSFIELD AVE VEREENIGING
Date	: 5/3/2020

ADJUSTMENT BUDGET FOR THE 2019/2020 FINANCIAL YEAR

(5/1/3 (2019/2020))

Cluster : Finance
Portfolio : Financial Management & Budgets

PURPOSE

The purpose of the report is to present the detailed Adjustment Budget for 2019/2020 to Council for approval.

INTRODUCTION

Section 28 of the Municipal Finance Management Act sets out the conditions for the tabling and adoption of an Adjustments Budget. The Section reads, in part:

“Municipal adjustments budgets

28. (1) *A municipality may revise an approved annual budget through an adjustments budget.*
- (2) *An adjustments budget -*
 - (a) *must adjust the revenue and expenditure estimates 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 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.*
- (3) *An adjustments budget must be in a prescribed form.*
- (4) *Only the mayor may table an adjustments budget in the municipal Council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.*
- (5) *When an adjustments budget is tabled, it must be accompanied by-*
 - (a) *an explanation how the adjustments budget affects the annual budget;*
 - (b) *a motivation of any material changes to the annual budget;*
 - (c) *an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and*
 - (d) *any other supporting documentation that may be prescribed.*

- (6) *Municipal tax and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan.*
- (7) *Sections 22(b), 23(3) and 24(3) apply in respect of an adjustments budget, and in such application a reference in those sections to an annual budget must be read as a reference to an adjustments budget.”*

BACKGROUND

The Municipal Manager, in conjunction with the Executive Directors determined that an adjustment budget is required to address the short comings within the existing budget in terms of the MFMA section 72(3).

The budget office conducted, in consultation with the MM, the affordable levels of expenses for each line item. Revised figures were then presented in order to finalize the adjustment budget taking into consideration the current financial situation of the municipality.

The criteria utilized for compiling the adjustment budget were determined by the following factors:

1. The Adjustment Budget must be compiled in compliance to the MFMA requirements as set out in Section 28(1-7) as specify in the body of the report. This relates to expenditure and income estimate deviations which have been anticipated in the IDP but which have not materialized for motivated reasons and external circumstances;
2. The adjustment must be substantiated through alignment with Cluster’s SDBIP and the Council’s approved IDP;
3. The original approved budget process and guidelines must be used to compile the 2019/2020adjustment budget and emphasis was placedthat it is not a new budget;
4. Clusters were required to reprioritize within their approved operating and capital budget allocations in accordance with the cost containment report as approved by the accounting officer as well as to address unforeseen and unavoidable expenditure and to correct errors detected in the approved budget.

DISCUSSION

The budget approach was applied by taking the following principles into account:

- In line with Councils mid-term report;
- Clusters to eliminate all luxury and non-priority items;
- Programs to be performed in-house first with no use of Consultants by all Clusters;
- Moratorium be placed on vacancies and attrition positions not to be filled, subject to Accounting Officer approval;
- Moratorium on controllable salary line items such as acting, overtime and car allowance;

As per annexure “A” the original approved budget for 2019/2020 indicates a net operating deficit of R23,251,160. A special adjustment budget had to be done end October based on concerns raised by National Treasury. The special adjustment resulted in an operating deficit of R9,518,148. The adjustment budget however reflects that Council will incur a net operating deficit of R 9,785,547 based on the current trend of expenses. The capital budget will however increase in budgeted expenses from R1,750,000 to R2,243,763. The amount on the capital budget will be financed from both the accumulated surplus and the RRAMS grant as determined by the GRAP principles and accounting standards.

During the compilation of the adjustment budget, various over and under expenditure and income deviations mainly in the employee related cost and general expenses category were found. The adjustment budget for the operating budget in relation to the expenditure category was increased by R218,656. The income budget in respect of the income category was decreased by R48,743 and the capital expenditure budget was increased by R1,450,000 in comparison of the special adjustment budget.

RECONCILIATION SUMMARY ON A BALANCED BUDGET

	ADJUSTMENT BUDGET 2019/20
TOTAL EXPENDITURE	416,170,219
TOTAL REVENUE	-406,384,672
(SURPLUS)/DEFICIT	9,785,547
Depreciation / Amortisation	11,271,875
Net cash from operating activities	1,486,328

Council is closing with a deficit on the operating budget and it must be emphasized that cost containment measures must still apply to maintain our cash flow projections. The contributors towards the total expenditure budget is attested to the employee related cost, contracted services, Transfer and subsidies and other general expenses.

The propose solutions to the currentscenario planning for Council are:

- Maintain a moratorium on non-critical vacancy and attrition post to generate a saving on the salary budget on a prioritization level subject to the approval of the Accounting Officer;
- Sourcing for additional revenue streams through the application of grant, subsidy, donor funding and miscellaneousincome functions

The detail motivations of the above principles applied are substantiated in points 1 – 3 below:-

1. Operating Expenditure Budget

The salary budget has anpositive impact in the adjustment budget with adecrease of R1,073,663. The decrease is due to resignations and the current moratorium on vacancies

The other major operating adjustments in the various Clusters are illustrated as follows:

- a) Contracted Services
Contracted services show an decrease of R1,451,147
- b) Depreciation cost
An increase of R959kwas identified within the various asset classes based on adjustment in useful lives
- c) Legal Charges
There was an increase in allocation from legal charges which amounts to R700,000.
- d) Bursaries (training)
Training fees was increased based on the allocation receivable fronSETAwithR304,305.
- e) Municipal activities
Municipal activities was increase with R 300,400 based on the current needs identified within the Executive Mayors office
- f) Maintenance of CCTV
Maintenance on the CCTV need to be increase with R 1,453,753 as per current spending patterns and contractual obligation as identified.
- g) IT Network extension maintenance
An increase of R300,000 was needed based on current faults identified which need to be corrected within the current financial year
- h) Building leases
Building leases need to increase with an amount of R 730,565 due to contractual obligations which could not be negotiated downwards after the special adjustment budget

2. Income Budget

No major changes within the income budget was done:

3. Capital Expenditure Budget

The changes within the capital budget are as follows:

- Furniture and Equipment increase with R 16,300;
- Vehicles has increased with R 600,000 funded from the RRAMS grant and R700,000 for funding the Executive's mayor vehicle from internally generated funds
- From the RRAMS grant a further R150,000 will fund Computer equipment and machinery needed. The operational grant will therefore be transferred to the capital grant allocation

The adjustment budget for 2019/2020 is attached to the report as Annexure "A". as per the B schedule prepared in accordance with National Treasury reforms.

In conclusion in terms of the MFMA Chapter 4: Municipal Budgets section 18 (1) and (2) provides for Council to close on a deficit budget as stipulated below:

"FUNDING OF EXPENDITURE":

(1) An annual budget may only be funded from -

- (a) Realistically anticipated revenues to be collected;*
- (b) Cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and*
- (c) Borrowed funds, but not only for the capital budget referred to in section 17 (2).*

(2) Revenue projections in the budget must be realistic taking into account –

- (a) Projected revenue for the current year based on collection levels to date; and*
- (b) Actual revenue collected in previous financial years.*

RECOMMENDED:

1. THAT the 2019/2020 adjustment budget as annexed be hereby approved by the Council in the prescribed budget formats as received from National Treasury outlined below:

B Schedule - Annexure "A"

2. THAT the adjustment budget report be read in conjunction with the mid-term performance and financial reports presented to Council in January 2020;

MR CE STEYN
ACTING CHIEF FINANCIAL OFFICER

CLR P B TSOTETSI
MMC: FINANCE

DATE

DATE

DC42 Sedibeng - Table B2 Adjustments Budget Financial Performance (functional classification) - 20/02/2020

Standard Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2020/21 Adjusted Budget	+2 2021/22 Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		294 714	295 337	-	-	-	-	3	3	295 340	303 294	313 443
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		294 714	295 337	-	-	-	-	3	3	295 340	303 294	313 443
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		6 600	6 600	-	-	-	-	(52)	(52)	6 548	6 943	7 297
Community and social services		5 025	5 025	-	-	-	-	(52)	(52)	4 973	5 289	5 560
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		1 575	1 575	-	-	-	-	-	-	1 575	1 654	1 736
Economic and environmental services		93 214	93 214	-	-	-	-	-	-	93 214	97 969	86 265
Planning and development		17 580	17 580	-	-	-	-	-	-	17 580	18 554	2 879
Road transport		75 634	75 634	-	-	-	-	-	-	75 634	79 415	83 386
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		11 283	11 283	-	-	-	-	-	-	11 283	11 847	12 440
Total Revenue - Functional	2	405 811	406 433	-	-	-	-	(49)	(49)	406 385	420 054	419 445
Expenditure - Functional												
Governance and administration		228 333	217 903	-	-	-	-	335	335	218 238	237 234	247 367
Executive and council		49 644	46 120	-	-	-	-	3 009	3 009	49 129	52 349	55 233
Finance and administration		172 327	165 521	-	-	-	-	(1 762)	(1 762)	163 759	178 213	185 095
Internal audit		6 362	6 262	-	-	-	-	(912)	(912)	5 351	6 672	7 039
Community and public safety		65 658	65 158	-	-	-	-	2 260	2 260	67 417	68 425	71 353
Community and social services		31 423	31 049	-	-	-	-	2 538	2 538	33 587	33 360	35 405
Sport and recreation		2 705	2 705	-	-	-	-	27	27	2 731	2 869	3 044
Public safety		5 551	5 430	-	-	-	-	(467)	(467)	4 963	5 866	6 202
Housing		1 530	1 525	-	-	-	-	3	3	1 528	1 619	1 714
Health		24 450	24 449	-	-	-	-	159	159	24 608	24 711	24 989
Economic and environmental services		113 380	111 762	-	-	-	-	(2 359)	(2 359)	109 403	119 973	110 283
Planning and development		43 854	43 282	-	-	-	-	(2 526)	(2 526)	40 757	46 349	32 294
Road transport		65 934	65 231	-	-	-	-	(1 015)	(1 015)	64 216	69 833	73 985
Environmental protection		3 592	3 248	-	-	-	-	1 181	1 181	4 430	3 791	4 003
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		21 691	21 129	-	-	-	-	(16)	(16)	21 112	22 648	23 667
Total Expenditure - Functional	3	429 062	415 952	-	-	-	-	219	219	416 170	448 280	452 670
Surplus/ (Deficit) for the year		(23 251)	(9 518)	-	-	-	-	(267)	(267)	(9 786)	(28 226)	(33 225)

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC42 Sedibeng - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 20/02/2020

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		273 321	273 943	-	-	-	-	3	3	273 946	280 580	289 883
Vote 03 - Corporate Services		20 620	20 620	-	-	-	-	(52)	(52)	20 568	21 814	23 080
Vote 04 - Roads And Transport		94 789	94 789	-	-	-	-	-	-	94 789	99 623	88 002
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		17 082	17 082	-	-	-	-	-	-	17 082	18 037	18 480
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	405 811	406 433	-	-	-	-	(49)	(49)	406 385	420 054	419 445
Expenditure by Vote	1											
Vote 01 - Executive & Council		48 425	45 126	-	-	-	-	3 009	3 009	48 134	51 130	54 014
Vote 02 - Budget & Treasury Office		19 608	20 328	-	-	-	-	(16)	(16)	20 312	19 340	20 304
Vote 03 - Corporate Services		147 257	139 889	-	-	-	-	3 102	3 102	142 990	152 988	159 017
Vote 04 - Roads And Transport		114 732	113 859	-	-	-	-	(1 012)	(1 012)	112 847	120 297	109 512
Vote 05 - Planning & Development		19 480	19 070	-	-	-	-	(974)	(974)	18 096	20 599	21 791
Vote 06 - Community & Social Services		64 544	63 005	-	-	-	-	(2 507)	(2 507)	60 498	68 149	71 410
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		15 016	14 675	-	-	-	-	(1 382)	(1 382)	13 292	15 777	16 623
Total Expenditure by Vote	2	429 062	415 952	-	-	-	-	219	219	416 170	448 280	452 670
Surplus/ (Deficit) for the year	2	(23 251)	(9 518)	-	-	-	-	(267)	(267)	(9 786)	(28 226)	(33 225)

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC42 Sedibeng - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 20/02/2020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2020/21	+2 2021/22
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		514	514	-	-	-	-	-	-	514	540	567
Interest earned - external investments		1 995	2 615	-	-	-	-	-	-	2 615	2 095	2 199
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		1 575	1 575	-	-	-	-	-	-	1 575	1 654	1 736
Agency services		75 634	75 634	-	-	-	-	-	-	75 634	79 415	83 386
Transfers and subsidies		301 541	301 541	-	-	-	-	(750)	(750)	300 791	310 414	304 154
Other revenue	2	24 412	24 414	-	-	-	-	(49)	(49)	24 366	25 797	27 261
Gains on disposal of PPE		140	140	-	-	-	-	-	-	140	140	140
Total Revenue (excluding capital transfers and contributions)		405 811	406 433	-	-	-	-	(799)	(799)	405 635	420 054	419 445
Expenditure By Type												
Employee related costs		276 025	275 172	-	-	-	-	(1 374)	(1 374)	273 798	293 312	311 715
Remuneration of councillors		14 031	14 031	-	-	-	-	(159)	(159)	13 871	14 943	15 914
Debt impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		11 620	10 312	-	-	-	-	960	960	11 272	11 620	11 620
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		7 827	6 591	-	-	-	-	314	314	6 905	7 827	7 827
Contracted services		53 937	49 660	-	-	-	-	(1 451)	(1 451)	48 209	54 238	54 527
Transfers and subsidies		25 141	24 942	-	-	-	-	-	-	24 942	25 319	9 494
Other expenditure		40 443	35 204	-	-	-	-	1 929	1 929	37 132	40 981	41 534
Loss on disposal of PPE		40	40	-	-	-	-	-	-	40	40	40
Total Expenditure		429 062	415 952	-	-	-	-	219	219	416 170	448 280	452 670
Surplus/(Deficit)		(23 251)	(9 518)	-	-	-	-	(1 017)	(1 017)	(10 536)	(28 226)	(33 225)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	750	750	750	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		(23 251)	(9 518)	-	-	-	-	(267)	(267)	(9 786)	(28 226)	(33 225)
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(23 251)	(9 518)	-	-	-	-	(267)	(267)	(9 786)	(28 226)	(33 225)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(23 251)	(9 518)	-	-	-	-	(267)	(267)	(9 786)	(28 226)	(33 225)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(23 251)	(9 518)	-	-	-	-	(267)	(267)	(9 786)	(28 226)	(33 225)

References

- Classifications are revenue sources and expenditure type
- Detail to be provided in Table SB1
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjus. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget H = (A or A1/2 etc) + G

DC42 Sedibeng - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 20/02/2020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2020/21	+2 2021/22
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Roads And Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		1 750	794	-	-	-	-	700	700	1 494	1 750	1 750
Vote 04 - Roads And Transport		-	-	-	-	-	-	750	750	750	-	-
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		1 750	794	-	-	-	-	1 450	1 450	2 244	1 750	1 750
Total Capital Expenditure - Vote		1 750	794	-	-	-	-	1 450	1 450	2 244	1 750	1 750
Capital Expenditure - Functional												
Governance and administration		1 750	794	-	-	-	-	700	700	1 494	1 750	1 750
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		1 750	794	-	-	-	-	700	700	1 494	1 750	1 750
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	750	750	750	-	-
Planning and development		-	-	-	-	-	-	750	750	750	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	1 750	794	-	-	-	-	1 450	1 450	2 244	1 750	1 750
Funded by:												
National Government		-	-	-	-	-	-	750	750	750	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	750	750	750	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1 750	794	-	-	-	-	700	700	1 494	1 750	1 750
Total Capital Funding		1 750	794	-	-	-	-	1 450	1 450	2 244	1 750	1 750

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

DC42 Sedibeng - Table B6 Adjustments Budget Financial Position - 20/02/2020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2020/21 Adjusted Budget	+2 2021/22 Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Current assets												
Cash		27 045	27 045	-	-	-	-	-	-	27 045	21 789	18 539
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	305	6 991	-	-	-	-	-	-	6 991	305	305
Other debtors		2 012	43 882	-	-	-	-	-	-	43 882	2 012	2 012
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		158	158	-	-	-	-	-	-	158	158	158
Total current assets		29 520	78 076	-	-	-	-	-	-	78 076	24 263	21 013
Non current assets												
Long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	98 474	97 518	-	-	-	-	1 450	1 450	98 968	98 474	98 474
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		2 063	2 063	-	-	-	-	-	-	2 063	2 063	2 063
Other non-current assets		4 895	4 895	-	-	-	-	-	-	4 895	4 895	4 895
Total non current assets		105 432	104 476	-	-	-	-	1 450	1 450	105 926	105 432	105 432
TOTAL ASSETS		134 952	182 552	-	-	-	-	1 450	1 450	184 002	129 695	126 445
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		257	252	-	-	-	-	-	-	252	257	257
Trade and other payables		125 703	144 132	-	-	-	-	-	-	144 132	143 703	138 703
Provisions		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		125 961	144 384	-	-	-	-	-	-	144 384	143 961	138 961
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	22 852	22 852	-	-	-	-	-	-	22 852	22 852	22 852
Total non current liabilities		22 852	22 852	-	-	-	-	-	-	22 852	22 852	22 852
TOTAL LIABILITIES		148 813	167 236	-	-	-	-	-	-	167 236	166 813	161 813
NET ASSETS	2	(13 861)	15 316	-	-	-	-	1 450	1 450	16 766	(37 118)	(35 368)
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		(13 861)	15 316	-	-	-	-	1 450	1 450	16 766	(37 118)	(35 368)
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		(13 861)	15 316	-	-	-	-	1 450	1 450	16 766	(37 118)	(35 368)

References

- Detail to be provided in Table SA3
- Net assets must balance with Total Community Wealth/Equity
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC42 Sedibeng - Table B7 Adjustments Budget Cash Flows - 20/02/2020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2020/21	+2 2021/22
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates			-						-	-		
Service charges			-						-	-		
Other revenue		102 135	102 137	-	-	-	-	(49)	(49)	102 089	107 406	112 951
Government - operating	1	301 541	301 541	-	-	-	-	(750)	(750)	300 791	310 414	304 154
Government - capital	1	-	-	-	-	-	-	750	750	750	-	-
Interest		1 995	2 615	-	-	-	-	-	-	2 615	2 095	2 199
Dividends			-						-	-		
Payments												
Suppliers and employees		(374 682)	(373 204)	-	-	-	-	(454)	(454)	(373 658)	(343 414)	(356 334)
Finance charges			-						-	-		
Transfers and Grants	1	(25 141)	(24 942)	-	-	-	-	-	-	(24 942)	(80 107)	(64 571)
NET CASH FROM/(USED) OPERATING ACTIVITIES		5 848	8 147	-	-	-	-	(502)	(502)	7 645	(3 607)	(1 600)
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		140	100	-	-	-	-	40	40	140	100	100
Decrease (Increase) in non-current debtors			-						-	-	-	-
Decrease (increase) other non-current receivables			-						-	-	-	-
Decrease (increase) in non-current investments			-						-	-	-	-
Payments												
Capital assets		(1 750)	(2 706)	-	-	-	-	462	462	(2 244)	(1 750)	(1 750)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 610)	(2 606)	-	-	-	-	502	502	(2 104)	(1 650)	(1 650)
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		4 238	5 541	-	-	-	-	-	-	5 541	(5 257)	(3 250)
Cash/cash equivalents at the year begin:	2	22 807	21 504							21 504	27 045	21 789
Cash/cash equivalents at the year end:	2	27 045	27 045							27 045	21 789	18 539

References

- Local/District municipalities to include transfers from/to District/Local Municipalities
- Cash equivalents includes investments with maturities of 3 months or less
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC42 Sedibeng - Table B8 Cash backed reserves/accumulated surplus reconciliation - 20/02/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	27 045	27 045	-	-	-	-	-	-	27 045	21 789	18 539
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		27 045	27 045	-	-	-	-	-	-	27 045	21 789	18 539
Applications of cash and investments												
Unspent conditional transfers		15 155	15 155	-	-	-	-	-	-	15 155	15 155	15 155
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	108 167	71 113	-	-	-	-	-	-	71 113	126 167	121 167
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		123 322	86 268	-	-	-	-	-	-	86 268	141 322	136 322
Surplus(shortfall)		(96 277)	(59 222)	-	-	-	-	-	-	(59 222)	(119 534)	(117 784)

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

DC42 Sedibeng - Table B9 Asset Management - 20/02/2020

Description	Ref	Budget Year 2019/20								Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget
	A	7	8	9	10	11	12	13	14		
	A	A1	B	C	D	E	F	G	H		
R thousands											
CAPITAL EXPENDITURE											
Total New Assets to be adjusted	1	-	-	-	-	-	1 350	1 350	1 350	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	50	50	50	-	-
Transport Assets		-	-	-	-	-	1 300	1 300	1 300	-	-
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	1 050	594	-	-	-	116	116	710	1 050	1 050
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Computer Equipment		800	370	-	-	-	100	100	470	800	800
Furniture and Office Equipment		250	224	-	-	-	16	16	240	250	250
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	700	200	-	-	-	(16)	(16)	184	700	700
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		700	200	-	-	-	(16)	(16)	184	700	700
Infrastructure		700	200	-	-	-	(16)	(16)	184	700	700

Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	3 717	2 318	-	-	-	-	1 754	1 754	4 072	3 717	3 717
Infrastructure	3 717	2 318	-	-	-	-	1 754	1 754	4 072	3 717	3 717
Community Facilities	129	106	-	-	-	-	-	-	106	129	129
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Community Assets	129	106	-	-	-	-	-	-	106	129	129
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	1 700	1 700	-	-	-	-	(724)	(724)	976	1 700	1 700
Housing	-	-	-	-	-	-	-	-	-	-	-
Other Assets	1 700	1 700	-	-	-	-	(724)	(724)	976	1 700	1 700
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	200	200	-	-	-	-	-	-	200	200	200
Machinery and Equipment	430	300	-	-	-	-	-	-	300	430	430
Transport Assets	3 234	3 234	-	-	-	-	-	-	3 234	3 234	3 234
Land	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	21 031	18 170	-	-	-	-	1 990	1 990	20 160	21 031	21 031
Renewal and upgrading of Existing Assets as % of total capex	100.0%	100.0%							39.8%	100.0%	100.0%
Renewal and upgrading of Existing Assets as % of deprecn"	15.1%	7.7%							7.9%	15.1%	15.1%
R&M as a % of PPE	8.9%	7.5%							8.4%	8.9%	8.9%
Renewal and upgrading and R&M as a % of PPE	10.6%	8.3%							9.2%	10.6%	10.6%

References

1. Detail of new assets provided in Table SB18a
2. Detail of renewal of existing assets provided in Table SB18b
- 2a. Detail of upgrading of existing assets provided in Table SB18e
3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to Adjustments Budget Financial Position (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC42 Sedibeng - Table B10 Basic service delivery measurement - 20/02/2020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min.service level)	2											
Other water supply (at least min.service level)												
Minimum Service Level and Above sub-total												
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3,4											
No water supply												
Below Minimum Service Level sub-total												
Total number of households	5											
Sanitation/sewerage:												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min.service level)												
Minimum Service Level and Above sub-total												
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions												
Below Minimum Service Level sub-total												
Total number of households	5											
Energy:												
Electricity (at least min. service level)												
Electricity - prepaid (> min.service level)												
Minimum Service Level and Above sub-total												
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
Below Minimum Service Level sub-total												
Total number of households	5											
Refuse:												
Removed at least once a week (min service)												
Minimum Service Level and Above sub-total												
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
Below Minimum Service Level sub-total												
Total number of households	5											
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)												
Sanitation (free sanitation service to indigent households)												
Refuse (removed once a week for indigent households)												
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided												
Highest level of free service provided												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
Revenue cost of free services provided (R'000)	17											
Property rates (lanif adjustment) (impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA												
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
households)												
Municipal Housing - rental rebates	6											
Housing - top structure subsidies												
Other												
Total revenue cost of subsidised services provided												

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

DC42 Sediberg - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 20/02/2021

Description	Ref	Budget Year 2019/20										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unforev.	Nat. or Prov. Govt.	Other Adjusts	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H			
R thousands													
REVENUE ITEMS													
Property rates													
Total Property Rates													
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)													
Net Property Rates													
Service charges - electricity revenue													
Total Service charges - electricity revenue													
less Revenue Foregone (in excess of 50 kwh per indigent household per month)													
less Cost of Free Basis Services (50 kwh per indigent household per month)													
Net Service charges - electricity revenue													
Service charges - water revenue													
Total Service charges - water revenue													
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)													
less Cost of Free Basis Services (6 kilolitres per indigent household per month)													
Net Service charges - water revenue													
Service charges - sanitation revenue													
Total Service charges - sanitation revenue													
less Revenue Foregone (in excess of free sanitation service to indigent households)													
less Cost of Free Basis Services (free sanitation service to indigent households)													
Net Service charges - sanitation revenue													
Service charges - refuse revenue													
Total refuse removal revenue													
Total landfill revenue													
less Revenue Foregone (in excess of one removal a week to indigent households)													
less Cost of Free Basis Services (removed once a week to indigent households)													
Net Service charges - refuse revenue													
Other Revenue By Source													
List other revenue by source													
Other Revenue		8331464	8331464	0	0	0	0	0		8331	8748037	9185439	
Other Revenue		0	0	0	0	0	0	0			0	0	
Sale Of Goods & Services		16080938	16082938	0	0	0	0	-48743	(49)	16034	17048466	18075854	
Total 'Other' Revenue	1	24 412	24 414						(49)	(49)	24 366	25 977	27 261
EXPENDITURE ITEMS													
Employee related costs													
Basic Salaries and Wages		185 990	185 138	-	-	-	-	(206)	(206)	184 931	198 079	210 955	
Pension and UIF Contributions		37 562	37 562	-	-	-	-	(724)	(724)	36 838	40 004	42 604	
Medical Aid Contributions		17 292	17 292	-	-	-	-	(158)	(158)	17 135	18 416	19 614	
Overtime		300	300	-	-	-	-	583	583	883	300	300	
Performance Bonus		14 231	14 231	-	-	-	-	(263)	(263)	13 968	15 166	16 151	
Motor Vehicle Allowance		11 044	11 044	-	-	-	-	(310)	(310)	10 734	11 118	11 198	
Cellphone Allowance		12	12	-	-	-	-	(1)	(1)	11	13	13	
Housing Allowances		1 645	1 645	-	-	-	-	(35)	(35)	1 610	1 752	1 866	
Other benefits and allowances		6 388	6 388	-	-	-	-	(530)	(530)	5 858	6 803	7 245	
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		1 560	1 560	-	-	-	-	271	271	1 831	1 681	1 769	
sub-total	4	276 025	275 172					(1 374)	(1 374)	273 798	293 312	311 715	
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	-	
Total Employee related costs	1	276 025	275 172					(1 374)	(1 374)	273 798	293 312	311 715	
Contributions recognised - capital													
List contributions by contract													
Total Contributions recognised - capital													
Depreciation & asset impairment													
Depreciation of Property, Plant & Equipment		10 893	8 954	-	-	-	-	960	960	9 914	10 893	10 893	
Lease amortisation		727	1 358	-	-	-	-	-	-	1 358	727	727	
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	-	
Depreciation resulting from revaluation of PPE		-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation & asset impairment	1	11 620	10 312					960	960	11 272	11 620	11 620	
Bulk purchases													
Electricity Bulk Purchases													
Water Bulk Purchases													
Total bulk purchases	1												
Transfers and grants													
Cash transfers and grants		23 969	23 769	-	-	-	-	-	-	23 769	25 220	9 985	
Non-cash transfers and grants		1 272	1 173	-	-	-	-	-	-	1 173	92	92	
Total transfers and grants		25 141	24 942							24 942	25 319	9 484	
Contracted services													
List services provided by contract													
Consultants & Professionals		3 666	3 666	-	-	-	-	700	700	4 366	3 666	3 666	
Outsourced Services		43 278	40 251	-	-	-	-	(2 725)	(2 725)	37 526	43 579	43 868	
Contractors		6 993	5 743	-	-	-	-	574	574	6 317	6 993	6 993	
sub-total	1	53 937	49 660					(1 451)	(1 451)	48 209	54 238	54 527	
Allocations to organs of state:													
Electricity													
Water													
Sanitation													
Other													
Total contracted services??		53 937	49 660					(1 451)	(1 451)	48 209	54 238	54 527	
Other Expenditure By Type													
Collection costs													
Contributions to 'other' provisions													
Consultant fees													
Audit fees													
General expenses	3.5	40 443	35 204	-	-	-	-	1 929	1 929	37 132	40 981	41 534	
List Other Expenditure by Type													
Total Other Expenditure	1	40 443	35 204					1 929	1 929	37 132	40 981	41 534	
by Expenditure Item													
Employee related costs	14												
Other materials		2 914	2 914	-	-	-	-	-	-	2 914	2 914	2 914	
Contracted Services		5 129	4 126	-	-	-	-	724	724	4 850	5 129	5 129	
Other Expenditure		1 367	816	-	-	-	-	305	305	1 124	1 367	1 367	
Total Repairs and Maintenance Expenditure	15	9 410	7 858					1 030	1 030	8 888	9 410	9 410	

References

1. Must reconcile with relevant line on the 'Financial Performance' budget
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature
4. Expenditure to meet any unfunded obligations
5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/unused funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
12. G = B + C + D + E + F
13. Adjusted Budget H = (A or A1/2 etc) + G

DC42 Sedibeng - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 20/02/2020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	+1 2020/21 Adjusted Budget	+2 2021/22 Adjusted Budget
R thousands												
ASSETS												
Call investment deposits												
Call deposits		-	-	-	-	-	-	-	-	-	-	-
Other current investments		-	-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors												
Consumer debtors		305	6 991	-	-	-	-	-	-	6 991	305	305
Less: provision for debt impairment		-	-	-	-	-	-	-	-	-	-	-
Total Consumer debtors	1	305	6 991	-	-	-	-	-	-	6 991	305	305
Debt impairment provision												
Balance at the beginning of the year		-	-	-	-	-	-	-	-	-	-	-
Contributions to the provision		-	-	-	-	-	-	-	-	-	-	-
Bad debts written off		-	-	-	-	-	-	-	-	-	-	-
Balance at end of year		-	-	-	-	-	-	-	-	-	-	-
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		289 393	288 437	-	-	-	-	1 450	1 450	289 887	289 393	289 393
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		190 919	190 919	-	-	-	-	-	-	190 919	190 919	190 919
Total Property, plant & equipment	1	98 474	97 518	-	-	-	-	1 450	1 450	98 968	98 474	98 474
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		-	-	-	-	-	-	-	-	-	-	-
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables												
Trade Payables	12	110 484	121 986	-	-	-	-	-	-	121 986	128 484	123 484
Other creditors		-	-	-	-	-	-	-	-	-	-	-
Unspent conditional grants and receipts		15 155	15 155	-	-	-	-	-	-	15 155	15 155	15 155
VAT		64	6 991	-	-	-	-	-	-	6 991	64	64
Total Trade and other payables	1	125 703	144 132	-	-	-	-	-	-	144 132	143 703	138 703
Non current liabilities - Borrowing												
Borrowing	3	-	-	-	-	-	-	-	-	-	-	-
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Provisions - non current												
Retirement benefits		-	-	-	-	-	-	-	-	-	-	-
List other major items		-	-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-	-
Other		22 852	22 852	-	-	-	-	-	-	22 852	22 852	22 852
Total Provisions - non current		22 852	22 852	-	-	-	-	-	-	22 852	22 852	22 852
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		9 390	24 834	-	-	-	-	1 717	1 717	26 551	(8 893)	(2 143)
Appropriations to Reserves		(23 251)	(9 518)	-	-	-	-	(267)	(267)	(9 786)	(28 226)	(33 225)
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	(13 861)	15 316	-	-	-	-	1 450	1 450	16 766	(37 118)	(35 368)
Reserves												
Housing Development Fund		-	-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-	-
Other reserves (list)		-	-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(13 861)	15 316	-	-	-	-	1 450	1 450	16 766	(37 118)	(35 368)
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services		-	-	-	-	-	-	-	-	-	-	-
2010 World Cup		-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be)
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (:
10. G = B + C + D + E + F
11. Adjusted Budget H = (A or A1/2 etc) + G

DC42 Sedibeng - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 20/02/2020

Description	Unit of measurement	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22	
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget	

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments $G = B + C + D + E + F$
5. Total Adjusted Budget targets $H = (A \text{ or } A1/2 \text{ etc}) + G$
6. NOTE - include adjustment by 'exception' (only where amended)

DC42 Sedibeng - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 20/02/2020

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Budget Year 2019/20			Budget Year +1 2020/21	Budget Year +2 2021/22
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	0.0%	0.0%	0.0%	23.4%	54.1%	54.1%	16.9%	15.1%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	0.0%	0.0%	0.0%	23.4%	54.1%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	0.0%	0.0%	0.2	0.2	0.2	0.2	0.1
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				0.6%	12.5%	12.5%	0.6%	0.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					408.5%	451.0%	451.0%	589.7%	666.1%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				68.0%	67.7%	67.5%	69.8%	74.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				2.3%	1.9%	2.2%	2.2%	2.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				2.9%	2.5%	2.8%	2.8%	2.8%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	0.1%	1.7%	1.7%	0.1%	0.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.0%	0.0%	0.0%	0.0	0.0	0.0	0.0	0.0

References

1. Consumer debtors > 12 months old are excluded from current assets

DC42 Sedibeng - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 20/02/2020

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2016/17	2017/18	2018/19	Budget Year 2019/20	2019/20 Medium
						Outcome	Outcome	Outcome	Original Budget	Outcome
Demographics										
Population										
Females aged 5 - 14										
Males aged 5 - 14										
Females aged 15 - 34										
Males aged 15 - 34										
Unemployment										
Monthly Household income (no. of households)	1, 12									
None										
R1 - R1 600										
R1 601 - R3 200										
R3 201 - R6 400										
R6 401 - R12 800										
R12 801 - R25 600										
R25 601 - R51 200										
R52 201 - R102 400										
R102 401 - R204 800										
R204 801 - R409 600										
R409 601 - R819 200										
> R819 200										
Poverty profiles (no. of households)										
< R2 060 per household per month	13									
Household/demographics (000)										
Number of people in municipal area										
Number of poor people in municipal area										
Number of households in municipal area										
Number of poor households in municipal area										
Definition of poor household (R per month)										
Housing statistics	3									
Formal										
Informal										
Total number of households										
Dwellings provided by municipality	4									
Dwellings provided by province/s										
Dwellings provided by private sector	5									
Total new housing dwellings										
Economic	6									
Inflation/inflation outlook (CPIX)										
Interest rate - borrowing										
Interest rate - investment										
Remuneration increases										
Consumption growth (electricity)										
Consumption growth (water)										
Collection rates	7									
Property tax/service charges					%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%

DC42 Sedibeng - Supporting Table SB6 Adjustments Budget - funding measurement - 20/02/2020

R thousands	Description	Ref	MFMA section	2016/17	2017/18	2018/19	Medium Term Revenue and Expenditure Framework				
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2020/21	Budget Year +2 2021/22
Funding measures											
	Cash/cash equivalents at the year end - R'000	1	18(1)b				27 045	27 045	27 045	21 789	18 539
	Cash + investments at the yr end less applications - R'000	2	18(1)b				(96 277)	(59 222)	(59 222)	(119 534)	(117 784)
	Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
	Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				(23 251)	(9 518)	(9 786)	(28 226)	(33 225)
	Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	N.A.	-6.0%		0.0%	0.0%	0.0%	0.0%	0.0%
	Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%			100.0%	100.0%	100.0%	100.0%	100.0%
	Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				0.0%	0.0%	0.0%	0.0%	0.0%
	Capital payments % of capital expenditure	8	18(1)c;19				100.0%	340.9%	0.0%	0.0%	0.0%
	Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
	Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
	Current consumer debtors % change - incr(decr)	11	18(1)a	N.A.				0.0%		-95.4%	0.0%
	Long term receivables % change - incr(decr)	12	18(1)a	N.A.				0.0%		0.0%	0.0%
	R&M % of Property Plant & Equipment	13	20(1)(vi)				8.9%	7.5%	8.4%	8.9%	8.9%
	Asset renewal % of capital budget	14	20(1)(vi)				60.0%	74.8%	31.6%	60.0%	60.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

DC42 Sedibeng - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 20/02/2020

Description	Ref	Budget Year 2019/20							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2020/21	+2 2021/22
R thousands		A	A1	B	C	D	E	F	Adjusted Budget	Adjusted Budget
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		288 379	288 379	-	-	(750)	(750)	287 629	296 493	289 996
Local Government Equitable Share		268 626	268 626	-	-	-	-	268 626	276 939	285 853
Expanded Public Works Programme Integrated Grant	3	1 173	1 173	-	-	-	-	1 173	-	-
Local Government Financial Management Grant		1 000	1 000	-	-	-	-	1 000	1 000	1 264
Public Transport Network Grant		2 580	2 580	-	-	(2 580)	(2 580)	-	2 729	2 879
Rural Road Asset Management Systems Grant		-	-	-	-	1 830	1 830	1 830	-	-
Water Services Infrastructure Grant		15 000	15 000	-	-	-	-	15 000	15 825	-
		-	-	-	-	-	-	-	-	-
Provincial Government:		11 284	11 284	-	-	-	-	11 284	11 949	12 088
Agricultural Research and Technology		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Specify (Add grant description)	4	11 284	11 284	-	-	-	-	11 284	11 949	12 088
	5	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Other grant providers:		1 878	1 878	-	-	-	-	1 878	1 972	2 070
Local Government Water and Related Service SETA		-	-	-	-	-	-	-	-	-
National Youth Development Agency		1 878	1 878	-	-	-	-	1 878	1 972	2 070
Public Service Commission		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	301 541	301 541	-	-	(750)	(750)	300 791	310 414	304 154
Capital Transfers and Grants										
National Government:		-	-	-	-	750	750	750	-	-
Expanded Public Works Programme Integrated Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	750	750	750	-	-
		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Local Government Water and Related Service SETA		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	-	-	-	-	750	750	750	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		301 541	301 541	-	-	-	-	301 541	310 414	304 154

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually RECEIVED; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approve
- E = B + C + D
- Adjusted Budget F = (A or A1/2 etc) + E

DC42 Sedibeng - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 20/02/2020

Description	Ref	Budget Year 2019/20							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2020/21 Adjusted Budget	+2 2021/22 Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		397 065	384 019	-	-	(161)	(161)	383 858	414 543	417 660
Equitable Share		377 352	364 306	-	-	674	674	364 980	394 996	413 751
Expanded Public Works Programme Integrated Grant		1 173	1 173	-	-	-	-	1 173	-	-
Local Government Financial Management Grant		960	960	-	-	(85)	(85)	875	994	1 029
Public Transport Network Grant		2 580	2 580	-	-	(2 580)	(2 580)	-	2 729	2 879
Rural Road Asset Management Systems Grant		-	-	-	-	1 830	1 830	1 830	-	-
Water Services Infrastructure Grant		15 000	15 000	-	-	-	-	15 000	15 825	-
								-		
Provincial Government:		14 368	14 368	-	-	419	419	14 787	15 242	15 595
Specify (Add grant description)		14 368	14 368	-	-	419	419	14 787	15 242	15 595
								-		
								-		
District Municipality:		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
HIV/Aids		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Public Service Commission		-	-	-	-	-	-	-	-	-
								-		
Total operating expenditure of Transfers and Grants:		411 433	398 387	-	-	258	258	398 645	429 785	433 255
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	750	750	750	-	-
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	750	750	750	-	-
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
								-		
Provincial Government:		-	-	-	-	-	-	-	-	-
								-		
								-		
District Municipality:		-	-	-	-	-	-	-	-	-
								-		
								-		
Other grant providers:		-	-	-	-	-	-	-	-	-
								-		
								-		
Total capital expenditure of Transfers and Grants		-	-	-	-	750	750	750	-	-
Total capital expenditure of Transfers and Grants		411 433	398 387	-	-	1 008	1 008	399 395	429 785	433 255

References

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

DC42 Sedibeng - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 20/02/2020

Description	Ref	Budget Year 2019/20						Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	
R thousands									
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Provincial Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
District Municipality:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Other grant providers:									
Balance unspent at beginning of the year		(15 155)	(15 155)	-	-	-	-	(15 155)	(15 155)
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		(15 155)	(15 155)	-	-	-	-	(15 155)	(15 155)
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	(15 155)	(15 155)	-	-	-	-	(15 155)	(15 155)
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Provincial Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
District Municipality:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Other grant providers:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		(15 155)	(15 155)	-	-	-	-	(15 155)	(15 155)

References

- Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
- CTBM = conditions to be met
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
- E = B + C + D
- Adjusted Budget F = (A or A1/2 etc) + E

DC42 Sedibeng - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 20/02/2020

Summary of remuneration	Ref	Budget Year 2019/20										% change
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjus. 10 F	Total Adjus. 11 G	Adjusted Budget 12 H		
R thousands												
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		7 897	7 897					(10)	(10)	7 887	-0.1%	
Pension and UIF Contributions		1 203	1 203					(5)	(5)	1 198	-0.4%	
Medical Aid Contributions		613	613					(55)	(55)	558	-9.0%	
Motor Vehicle Allowance												
Cellphone Allowance		869	869					(27)	(27)	842		
Housing Allowances												
Other benefits and allowances			3 448					(62)	(62)	3 386		
Sub Total - Councillors		14 031	14 031					(159)	(159)	13 871	-1.1%	
% increase										(0)		
Senior Managers of the Municipality												
Basic Salaries and Wages		5 629	5 629					(455)	(455)	5 174	-7.8%	
Pension and UIF Contributions		123	123					89	89	212	71.9%	
Medical Aid Contributions		35	35					(35)	(35)			
Overtime												
Performance Bonus												
Motor Vehicle Allowance		1 145	1 145					(136)	(136)	1 009	-11.9%	
Cellphone Allowance												
Housing Allowances			11					(5)	(5)	5		
Other benefits and allowances			1					0	0	1		
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	5											
Sub Total - Senior Managers of Municipality		7 143	7 143					(542)	(542)	6 601	-7.6%	
% increase										(0)		
Other Municipal Staff												
Basic Salaries and Wages		180 161	179 309					249	249	179 557	-0.3%	
Pension and UIF Contributions		37 439	37 439					(813)	(813)	36 626	-2.2%	
Medical Aid Contributions		17 258	17 258					(123)	(123)	17 135	-0.7%	
Overtime		300	300					583	583	883	194.2%	
Performance Bonus		14 231	14 231					(263)	(263)	13 968		
Motor Vehicle Allowance		9 899	9 899					(175)	(175)	9 724	-1.8%	
Cellphone Allowance			12					(1)	(1)	11	-8.2%	
Housing Allowances			1 634					(30)	(30)	1 604		
Other benefits and allowances			6 387					(530)	(530)	5 857		
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	5		1 560					271	271	1 831	17.4%	
Sub Total - Other Municipal Staff		268 881	268 029					(831)	(831)	267 197	-0.6%	
% increase												
Total Parent Municipality		290 055	289 203					(1 533)	(1 533)	287 670	-0.8%	
Board Members of Entities												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Board Fees												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	5											
Sub Total - Board Members of Entities		-	-					-	-	-		
% increase												
Senior Managers of Entities												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	5											
Sub Total - Senior Managers of Entities		-	-					-	-	-		
% increase												
Other Staff of Entities												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	5											
Sub Total - Other Staff of Entities		-	-					-	-	-		
% increase												
Total Municipal Entities		-	-					-	-	-		
TOTAL SALARY, ALLOWANCES & BENEFITS		290 055	289 203					(1 533)	(1 533)	287 670	-0.8%	
% increase												
TOTAL MANAGERS AND STAFF		276 025	275 172					(1 374)	(1 374)	273 798	-0.8%	

References

1. Include 'Loans and advances' where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s57 of the Systems Act
4. Must agree to the sub-total appearing on Table C1 (Employee costs)
5. Includes pension payments and employer contributions to medical aid

Column Definitions:

- A. The original budget approved by council for the current year
5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
6. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
7. Increases of funds approved under section 31 MFMA
8. Adjustments approved in accordance with section 29 MFMA
9. Adjustments caused by changes in funding allocations from National or Provincial Government
10. Adjus. = 'Other Adjustments proposed to be approved', including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
11. G = B + C + D + E + F
12. Adjusted Budget H = (A or A1/2 etc) + G

DC42 Sedibeng - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 20/02/2020

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		112 413	1 443	430	299	771	89 385	567	0	22 846	22 846	22 846	100	273 946	280 580	289 883
Vote 03 - Corporate Services		954	906	34	1 153	1 774	28	2 880	2	1 708	1 708	1 708	7 713	20 568	21 814	23 080
Vote 04 - Roads And Transport		-	8 034	-	11 031	6 168	5 621	3 769	-	7 899	7 899	7 899	36 470	94 789	99 623	88 002
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		491	407	345	5 681	427	236	2 922	-	1 424	1 424	1 424	2 303	17 082	18 037	18 480
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		113 858	10 789	809	18 163	9 140	95 269	10 138	2	33 877	33 877	33 877	46 586	406 385	420 054	419 445
Expenditure by Vote																
Vote 01 - Executive & Council		3 394	3 919	4 205	4 057	3 680	3 786	3 627	322	4 271	4 271	4 271	8 333	48 134	51 130	54 014
Vote 02 - Budget & Treasury Office		5 934	1 257	1 124	1 194	1 070	1 108	1 099	-	1 711	1 711	1 711	2 394	20 312	19 340	20 304
Vote 03 - Corporate Services		8 852	11 530	11 802	14 727	11 230	11 412	10 060	2 274	12 073	12 073	12 073	24 884	142 990	152 988	159 017
Vote 04 - Roads And Transport		5 767	6 417	7 626	6 627	6 551	8 242	7 333	791	9 262	9 262	9 262	35 708	112 847	120 297	109 512
Vote 05 - Planning & Development		1 410	1 548	1 437	1 545	1 610	1 471	1 417	-	1 383	1 383	1 383	3 507	18 096	20 599	21 791
Vote 06 - Community & Social Services		4 086	3 801	4 644	6 399	5 140	5 169	4 369	19	4 706	4 706	4 706	12 752	60 498	68 149	71 410
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		1 030	873	827	1 376	1 846	2 001	924	197	937	937	937	1 407	13 292	15 777	16 623
Total Expenditure by Vote		30 473	29 346	31 666	35 925	31 127	33 189	28 829	3 603	34 343	34 343	34 343	88 985	416 170	448 280	452 670
Surplus/ (Deficit)		83 386	(18 557)	(30 857)	(17 762)	(21 987)	62 080	(18 691)	(3 601)	(466)	(466)	(466)	(42 400)	(9 786)	(28 226)	(33 225)

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

DC42 Sedibeng - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 20/02/2020

Description - Standard classification	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		113 357	2 313	437	6 722	2 513	89 385	2 486	0	24 629	24 629	24 629	4 239	295 340	303 294	313 443
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		113 357	2 313	437	6 722	2 513	89 385	2 486	0	24 629	24 629	24 629	4 239	295 340	303 294	313 443
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		21	87	34	29	134	461	2 612	2	540	540	540	1 549	6 548	6 943	7 297
Community and social services		21	42	34	29	34	28	2 579	2	408	408	408	979	4 973	5 289	5 560
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	45	-	-	100	433	33	-	131	131	131	570	1 575	1 654	1 736
Economic and environmental services		-	7 989	-	11 031	6 068	5 187	3 735	-	7 768	7 768	7 768	35 900	93 214	97 969	86 265
Planning and development		-	1 806	-	-	-	-	-	-	1 465	1 465	1 465	11 379	17 580	18 554	2 879
Road transport		-	6 183	-	11 031	6 068	5 187	3 735	-	6 303	6 303	6 303	24 521	75 634	79 415	83 386
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		481	400	338	381	424	236	1 305	-	940	940	940	4 898	11 283	11 847	12 440
Total Revenue - Functional		113 858	10 789	809	18 163	9 140	95 269	10 138	2	33 877	33 877	33 877	46 586	406 385	420 054	419 445
Expenditure - Functional																
Governance and administration		18 501	16 536	16 606	22 111	17 288	17 773	15 088	2 812	17 960	17 960	17 960	37 642	218 238	237 234	247 367
Executive and council		3 663	3 932	4 220	4 095	3 690	3 788	3 871	322	4 347	4 347	4 347	8 506	49 129	52 349	55 233
Finance and administration		14 686	12 409	12 234	17 213	12 337	12 507	11 064	2 293	13 276	13 276	13 276	29 187	163 759	178 213	185 095
Internal audit		153	195	152	802	1 262	1 478	153	197	337	337	337	(51)	5 351	6 672	7 039
Community and public safety		3 282	3 805	4 003	3 748	3 835	6 275	4 549	662	5 844	5 844	5 844	19 726	67 417	68 425	71 353
Community and social services		2 268	2 624	2 885	2 543	2 732	3 355	2 519	-	3 060	3 060	3 060	5 479	33 587	33 360	35 405
Sport and recreation		209	209	231	219	219	272	220	-	231	231	231	460	2 731	2 869	3 044
Public safety		392	393	394	530	387	406	370	-	356	356	356	1 023	4 963	5 866	6 202
Housing		120	120	120	120	120	158	120	-	127	127	127	268	1 528	1 619	1 714
Health		294	461	373	335	377	2 083	1 320	662	2 069	2 069	2 069	12 496	24 608	24 711	24 989
Economic and environmental services		7 082	7 675	8 890	8 127	7 996	7 825	7 636	129	8 797	8 797	8 797	27 653	109 403	119 973	110 283
Planning and development		1 835	2 003	1 891	2 043	2 052	2 300	1 913	-	3 086	3 086	3 086	17 461	40 757	46 349	32 294
Road transport		4 934	5 399	6 733	5 650	5 533	5 144	5 320	129	5 213	5 213	5 213	9 733	64 216	69 833	73 985
Environmental protection		314	272	266	434	411	381	402	-	497	497	497	458	4 430	3 791	4 003
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		1 607	1 330	2 167	1 939	2 008	1 316	1 555	-	1 742	1 742	1 742	3 965	21 112	22 648	23 667
Total Expenditure - Functional		30 473	29 346	31 666	35 925	31 127	33 189	28 829	3 603	34 343	34 343	34 343	88 985	416 170	448 280	452 670
Surplus/ (Deficit) 1.		83 386	(18 557)	(30 857)	(17 762)	(21 987)	62 080	(18 691)	(3 601)	(466)	(466)	(466)	(42 400)	(9 786)	(28 226)	(33 225)

References

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

DC42 Sedibeng - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 20/02/2020

Description	Ref	Budget Year 2019/20											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates													-	-	-	-
Service charges - electricity revenue													-	-	-	-
Service charges - water revenue													-	-	-	-
Service charges - sanitation revenue													-	-	-	-
Service charges - refuse													-	-	-	-
Rental of facilities and equipment		13	31	21	50	21	12	58	1	43	43	43	179	514	540	567
Interest earned - external investments		159	410	383	274	214	11	471	-	235	235	235	(12)	2 615	2 095	2 199
Interest earned - outstanding debtors													-	-	-	-
Dividends received													-	-	-	-
Fines, penalties and forfeits													-	-	-	-
Licences and permits		-	45	-	-	100	433	33	-	131	131	131	570	1 575	1 654	1 736
Agency services		-	6 183	-	11 031	6 068	5 187	3 735	-	6 303	6 303	6 303	24 521	75 634	79 415	83 386
Transfers and subsidies		112 221	2 806	-	5 261	528	89 415	2 515	-	24 978	24 978	24 978	13 109	300 791	310 414	304 154
Other revenue		1 465	1 314	393	1 547	2 209	211	3 325	1	2 025	2 025	2 025	7 827	24 366	25 797	27 261
Gains on disposal of PPE		-	-	12	-	-	-	-	-	12	12	12	93	140	140	140
Total Revenue		113 858	10 789	809	18 163	9 140	95 269	10 138	2	33 727	33 727	33 727	46 286	405 635	420 054	419 445
Expenditure By Type																
Employee related costs		21 468	22 297	24 575	22 606	23 006	22 281	22 147	315	22 633	22 633	22 633	47 205	273 798	293 312	311 715
Remuneration of councillors		1 008	1 124	1 133	1 117	1 102	1 144	1 087	-	1 137	1 137	1 137	2 744	13 871	14 943	15 914
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		-	-	-	3 437	-	-	-	-	1 015	1 015	1 015	4 789	11 272	11 620	11 620
Finance charges													-	-	-	-
Bulk purchases													-	-	-	-
Other materials		474	596	1 231	450	984	317	484	100	574	574	574	548	6 905	7 827	7 827
Contracted services		807	3 057	2 232	3 067	2 224	5 467	2 584	2 111	3 773	3 773	3 773	15 340	48 209	54 238	54 527
Grants and subsidies		-	-	53	2 291	778	823	663	19	2 073	2 073	2 073	14 096	24 942	25 319	9 494
Other expenditure		6 715	2 272	2 442	2 955	3 032	3 158	1 864	1 058	3 134	3 134	3 134	4 234	37 132	40 981	41 534
Loss on disposal of PPE		-	-	-	-	-	-	-	-	3	3	3	30	40	40	40
Total Expenditure		30 473	29 346	31 666	35 925	31 127	33 189	28 829	3 603	34 343	34 343	34 343	88 985	416 170	448 280	452 670
Surplus/(Deficit)		83 386	(18 557)	(30 857)	(17 762)	(21 987)	62 080	(18 691)	(3 601)	(616)	(616)	(616)	(42 700)	(10 536)	(28 226)	(33 225)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	150	150	150	300	750	-	-
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)													-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		83 386	(18 557)	(30 857)	(17 762)	(21 987)	62 080	(18 691)	(3 601)	(466)	(466)	(466)	(42 400)	(9 786)	(28 226)	(33 225)

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

DC42 Sedibeng - Supporting Table SB15 Adjustments Budget - monthly cash flow - 20/02/2020

Monthly cash flows	Ref	Budget Year 2019/20											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates													-			
Service charges - electricity revenue													-			
Service charges - water revenue													-			
Service charges - sanitation revenue													-			
Service charges - refuse													-			
Rental of facilities and equipment													-			
Interest earned - external investments													-			
Interest earned - outstanding debtors													-			
Dividends received													-			
Fines, penalties and forfeits													-			
Licences and permits													-			
Agency services													-			
Transfer receipts - operational													-			
Other revenue													-			
Cash Receipts by Source		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows by Source																
Transfers receipts - capital													-			
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)													-			
Proceeds on disposal of PPE													-			
Short term loans													-			
Borrowing long term/refinancing													-			
Increase (decrease) in consumer deposits													-			
Decrease (Increase) in non-current debtors													-			
Decrease (increase) other non-current receivables													-			
Decrease (increase) in non-current investments													-			
Total Cash Receipts by Source		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Payments by Type																
Employee related costs													-			
Remuneration of councillors													-			
Finance charges													-			
Bulk purchases - Electricity													-			
Bulk purchases - Water & Sewer													-			
Other materials													-			
Contracted services													-			
Transfers and grants - other municipalities													-			
Transfers and grants - other													-			
Other expenditure													-			
Cash Payments by Type		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments by Type																
Capital assets													-			
Repayment of borrowing													-			
Other Cash Flows/Payments													-			
Total Cash Payments by Type		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year beginning:																
Cash/cash equivalents at the month/year end:																

DC42 Sedibeng - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 20/02/2020

Description - Municipal Vote	Ref	Budget Year 2019/20											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Roads And Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		24	75	138	148	132	(19)	13	21	180	180	180	422	1 494	1 750	1 750
Vote 04 - Roads And Transport		-	-	-	-	-	-	-	-	150	150	150	300	750	-	-
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	24	75	138	148	132	(19)	13	21	330	330	330	722	2 244	1 750	1 750
Total Capital Expenditure	2	24	75	138	148	132	(19)	13	21	330	330	330	722	2 244	1 750	1 750

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

DC42 Sedibeng - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 20/02/2020

Description	Ref	Budget Year 2019/20											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
<i>Governance and administration</i>		24	75	138	148	132	(19)	13	21	180	180	180	422	1 494	1 750	1 750
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		24	75	138	148	132	(19)	13	21	180	180	180	422	1 494	1 750	1 750
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services													-	-	-	-
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	150	150	150	300	750	-	-
Planning and development		-	-	-	-	-	-	-	-	150	150	150	300	750	-	-
Road transport													-	-	-	-
Environmental protection													-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources													-	-	-	-
Water management													-	-	-	-
Waste water management													-	-	-	-
Waste management													-	-	-	-
<i>Other</i>													-	-	-	-
Total Capital Expenditure - Functional		24	75	138	148	132	(19)	13	21	330	330	330	722	2 244	1 750	1 750

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

Libraries									-	-		
Cemeteries/Crematoria									-	-		
Police									-	-		
Parks									-	-		
Public Open Space									-	-		
Nature Reserves									-	-		
Public Ablution Facilities									-	-		
Markets									-	-		
Stalls									-	-		
Abattoirs									-	-		
Airports									-	-		
Taxi Ranks/Bus Terminals									-	-		
Capital Spares									-	-		
Sport and Recreation Facilities									-	-		
Indoor Facilities									-	-		
Outdoor Facilities									-	-		
Capital Spares									-	-		
Heritage assets									-	-		
Monuments									-	-		
Historic Buildings									-	-		
Works of Art									-	-		
Conservation Areas									-	-		
Other Heritage									-	-		
Investment properties									-	-		
Revenue Generating									-	-		
Improved Property									-	-		
Unimproved Property									-	-		
Non-revenue Generating									-	-		
Improved Property									-	-		
Unimproved Property									-	-		
Other assets									-	-		
Operational Buildings									-	-		
Municipal Offices									-	-		
Pay/Enquiry Points									-	-		
Building Plan Offices									-	-		
Workshops									-	-		
Yards									-	-		
Stores									-	-		
Laboratories									-	-		
Training Centres									-	-		
Manufacturing Plant									-	-		
Depots									-	-		
Capital Spares									-	-		
Housing									-	-		
Staff Housing									-	-		
Social Housing									-	-		
Capital Spares									-	-		
Biological or Cultivated Assets									-	-		
Biological or Cultivated Assets									-	-		
Intangible Assets									-	-		
Servitudes									-	-		
Licences and Rights									-	-		
Water Rights									-	-		
Effluent Licenses									-	-		
Solid Waste Licenses									-	-		
Computer Software and Applications									-	-		
Load Settlement Software Applications									-	-		
Unspecified									-	-		
Computer Equipment									-	-		
Computer Equipment									-	-		
Furniture and Office Equipment									-	-		
Furniture and Office Equipment									-	-		
Machinery and Equipment								50	50	50		
Machinery and Equipment								50	50	50		
Transport Assets								1 300	1 300	1 300		
Transport Assets								1 300	1 300	1 300		
Land												
Land												
Zoo's, Marine and Non-biological Animals												
Zoo's, Marine and Non-biological Animals												
Total Capital Expenditure on new assets to be adjusted	1							1 350	1 350	1 350		

- References**
- Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
 - Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
 - Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only if approved)
 - Increases of funds approved under section 31 MFMA
 - Adjustments approved in accordance with section 29 MFMA
 - Adjustments to funding allocations from National or Provincial Government
 - Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(e))
 - G = B + C + D + E + F
 - Adjusted Budget H = (A or A1/2 etc) + G

Abattoirs												
Airports												
Taxi Ranks/Bus Terminals												
Capital Spares												
Sport and Recreation Facilities												
Indoor Facilities												
Outdoor Facilities												
Capital Spares												
Heritage assets												
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
Investment properties												
Revenue Generating												
Improved Property												
Unimproved Property												
Non-revenue Generating												
Improved Property												
Unimproved Property												
Other assets												
Operational Buildings												
Municipal Offices												
Pay/Enquiry Points												
Building Plan Offices												
Workshops												
Yards												
Stores												
Laboratories												
Training Centres												
Manufacturing Plant												
Depots												
Capital Spares												
Housing												
Staff Housing												
Social Housing												
Capital Spares												
Biological or Cultivated Assets												
Biological or Cultivated Assets												
Intangible Assets												
Servitudes												
Licences and Rights												
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications												
Load Settlement Software Applications												
Unspecified												
Computer Equipment	800	370	-	-	-	-	100	100	470	800		
Computer Equipment	800	370	-	-	-	-	100	100	470	800		
Furniture and Office Equipment	250	224	-	-	-	-	16	16	240	250		
Furniture and Office Equipment	250	224	-	-	-	-	16	16	240	250		
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-		
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-		
Transport Assets	-	-	-	-	-	-	-	-	-	-		
Transport Assets	-	-	-	-	-	-	-	-	-	-		
Land	-	-	-	-	-	-	-	-	-	-		
Land	-	-	-	-	-	-	-	-	-	-		
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-		
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-		
Total Capital Expenditure on renewal of existing assets to be adjusted	1	1 050	594	-	-	-	-	116	116	710	1 050	

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure.
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending).
9. Increases of funds approved under section 31 MFMA.
10. Adjustments approved in accordance with section 29 MFMA.
11. Adjustments to funding allocations from National or Provincial Government.
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(e)).
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

check balance

-
-
-
-
-
-
-
-
800
800
250
250
-
-
-
-
1 050

dit

Nature Reserves												
Public Ablution Facilities												
Markets												
Stalls												
Abattoirs												
Airports												
Taxi Ranks/Bus Terminals												
Capital Spares												
Sport and Recreation Facilities												
Indoor Facilities												
Outdoor Facilities												
Capital Spares												
Heritage assets												
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
Investment properties												
Revenue Generating												
Improved Property												
Unimproved Property												
Non-revenue Generating												
Improved Property												
Unimproved Property												
Other assets	1 700	1 700	-	-	-	-	(724)	(724)	976	1 700	1 700	
Operational Buildings	1 700	1 700	-	-	-	-	(724)	(724)	976	1 700	1 700	
Municipal Offices	1 700	1 700	-	-	-	-	(724)	(724)	976	1 700	1 700	
Pay/Enquiry Points												
Building Plan Offices												
Workshops												
Yards												
Stores												
Laboratories												
Training Centres												
Manufacturing Plant												
Depots												
Capital Spares												
Housing												
Staff Housing												
Social Housing												
Capital Spares												
Biological or Cultivated Assets												
Biological or Cultivated Assets												
Intangible Assets												
Servitudes												
Licences and Rights												
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications												
Load Settlement Software Applications												
Unspecified												
Computer Equipment												
Computer Equipment												
Furniture and Office Equipment	200	200	-	-	-	-	-	-	200	200	200	
Furniture and Office Equipment	200	200	-	-	-	-	-	-	200	200	200	
Machinery and Equipment	430	300	-	-	-	-	-	-	300	430	430	
Machinery and Equipment	430	300	-	-	-	-	-	-	300	430	430	
Transport Assets	3 234	3 234	-	-	-	-	-	-	3 234	3 234	3 234	
Transport Assets	3 234	3 234	-	-	-	-	-	-	3 234	3 234	3 234	
Land												
Land												
Zoo's, Marine and Non-biological Animals												
Zoo's, Marine and Non-biological Animals												
Total Repairs and Maintenance Expenditure to be	1	9 410	7 858	-	-	-	-	1 030	1 030	8 888	9 410	9 410

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

check balance

Nature Reserves												
Public Ablution Facilities												
Markets	832	848	-	-	-	-	-	-	848	832	832	
Stalls												
Abattoirs												
Airports	61	61	-	-	-	-	-	-	61	61	61	
Taxi Ranks/Bus Terminals	373	373	-	-	-	-	-	-	373	373	373	
Capital Spares												
Sport and Recreation Facilities												
Indoor Facilities												
Outdoor Facilities												
Capital Spares												
Heritage assets												
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
Investment properties												
Revenue Generating												
Improved Property												
Unimproved Property												
Non-revenue Generating												
Improved Property												
Unimproved Property												
Other assets	924	930	-	-	-	-	-	-	930	924	924	
Operational Buildings	924	930	-	-	-	-	-	-	930	924	924	
Municipal Offices	880	885	-	-	-	-	-	-	885	880	880	
Pay/Enquiry Points												
Building Plan Offices												
Workshops												
Yards												
Stores												
Laboratories												
Training Centres												
Manufacturing Plant												
Depots	44	44	-	-	-	-	-	-	44	44	44	
Capital Spares												
Housing												
Staff Housing												
Social Housing												
Capital Spares												
Biological or Cultivated Assets												
Biological or Cultivated Assets												
Intangible Assets	727	1 358	-	-	-	-	-	-	1 358	727	727	
Servitudes												
Licences and Rights	727	1 358	-	-	-	-	-	-	1 358	727	727	
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications	727	1 358	-	-	-	-	-	-	1 358	727	727	
Load Settlement Software Applications												
Unspecified												
Computer Equipment	6 150	4 504	-	-	-	-	960	960	5 464	6 150	6 150	
Computer Equipment	6 150	4 504	-	-	-	-	960	960	5 464	6 150	6 150	
Furniture and Office Equipment	501	443	-	-	-	-	-	-	443	501	501	
Furniture and Office Equipment	501	443	-	-	-	-	-	-	443	501	501	
Machinery and Equipment	696	677	-	-	-	-	-	-	677	696	696	
Machinery and Equipment	696	677	-	-	-	-	-	-	677	696	696	
Transport Assets	43	45	-	-	-	-	-	-	45	43	43	
Transport Assets	43	45	-	-	-	-	-	-	45	43	43	
Land												
Land												
Zoo's, Marine and Non-biological Animals												
Zoo's, Marine and Non-biological Animals												
Total Depreciation to be adjusted	1	11 620	10 312	-	-	-	-	960	960	11 272	11 620	11 620

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

check balance

Abattoirs									-	-		
Airports									-	-		
Taxi Ranks/Bus Terminals									-	-		
Capital Spares									-	-		
Sport and Recreation Facilities									-	-		
Indoor Facilities									-	-		
Outdoor Facilities									-	-		
Capital Spares									-	-		
Heritage assets									-	-		
Monuments									-	-		
Historic Buildings									-	-		
Works of Art									-	-		
Conservation Areas									-	-		
Other Heritage									-	-		
Investment properties									-	-		
Revenue Generating									-	-		
Improved Property									-	-		
Unimproved Property									-	-		
Non-revenue Generating									-	-		
Improved Property									-	-		
Unimproved Property									-	-		
Other assets									-	-		
Operational Buildings									-	-		
Municipal Offices									-	-		
Pay/Enquiry Points									-	-		
Building Plan Offices									-	-		
Workshops									-	-		
Yards									-	-		
Stores									-	-		
Laboratories									-	-		
Training Centres									-	-		
Manufacturing Plant									-	-		
Depots									-	-		
Capital Spares									-	-		
Housing									-	-		
Staff Housing									-	-		
Social Housing									-	-		
Capital Spares									-	-		
Biological or Cultivated Assets									-	-		
Biological or Cultivated Assets									-	-		
Intangible Assets									-	-		
Servitudes									-	-		
Licences and Rights									-	-		
Water Rights									-	-		
Effluent Licenses									-	-		
Solid Waste Licenses									-	-		
Computer Software and Applications									-	-		
Load Settlement Software Applications									-	-		
Unspecified									-	-		
Computer Equipment									-	-		
Computer Equipment									-	-		
Furniture and Office Equipment									-	-		
Furniture and Office Equipment									-	-		
Machinery and Equipment									-	-		
Machinery and Equipment									-	-		
Transport Assets									-	-		
Transport Assets									-	-		
Land									-	-		
Land									-	-		
Zoo's, Marine and Non-biological Animals									-	-		
Zoo's, Marine and Non-biological Animals									-	-		
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	700	200	-	-	-	-	-	(16)	(16)	184	700

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(c))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

check balance

Budget Year +2 2021/22 Adjusted Budget
700
-
-
-
-
-
-
-
-
-
-
-
700
700
-
-

-
-
-
-
-
-
-
-
-
-
-
-
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-
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-
-
700

DC42 Sedibeng - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 20/02/2020

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework					
												Budget Year 2019/20		Budget Year +1 2020/21		Budget Year +2 2021/22	
												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands																	
Parent municipality:																	
<i>List all capital projects grouped by Function</i>																	
Executive And Council	Infrastructure:Existing:Renewal:Computer Equipment		RENEWAL	Infrastructure and development-oriented and responsive economic	Governance		Computer Equipment	Computer Equipment	R-ADMIN OR HEAD OFFICE	0	0	-	-	-	-	-	-
Finance And Administration	Infrastructure:Existing:Renewal:Roads Infrastructure:Roads		RENEWAL	Infrastructure and development-oriented and responsive economic	Inclusion and Access		Roads Infrastructure	Roads	R-WHOLE OF THE DISTRICT	0	0	-	-	-	-	-	-
Finance And Administration	Infrastructure:Existing:Upgrading:Information And Communication		UPGRADING	Infrastructure and development-oriented and responsive economic	Governance		Information And Communication Infrastructure	Distribution Layers	R-WHOLE OF THE DISTRICT	0	0	700	184	700	700	-	-
Finance And Administration	Capital:Non-Infrastructure:Existing:Renewal:Computer Equipment		RENEWAL	Infrastructure and development-oriented and responsive economic	Governance		Computer Equipment	Computer Equipment	R-ADMIN OR HEAD OFFICE	0	0	800	370	800	800	-	-
Finance And Administration	Capital:Non-Infrastructure:Existing:Renewal:Furniture And Office		RENEWAL	Infrastructure and development-oriented and responsive economic	Governance		Furniture And Office Equipment	Furniture And Office Equipment	R-ADMIN OR HEAD OFFICE	0	0	250	240	250	250	-	-
Finance And Administration	Capital:Non-Infrastructure:New:Transport Assets		NEW	Infrastructure and development-oriented and responsive economic	Growth		Transport Assets	Transport Assets	R-WHOLE OF THE DISTRICT	0	0	-	700	-	-	-	-
Finance And Administration	Capital:Non-Infrastructure:New:Other Assets:Operational Buildings		NEW	Infrastructure and development-oriented and responsive economic	Growth		Operational Buildings	Workshops	R-ADMIN OR HEAD OFFICE	0	0	-	-	-	-	-	-
Planning And Development	Capital:Non-Infrastructure:Existing:Renewal:Computer Equipment		RENEWAL	Infrastructure and development-oriented and responsive economic	Governance		Computer Equipment	Computer Equipment	R-ADMIN OR HEAD OFFICE	0	0	-	100	-	-	-	-
Planning And Development	Capital:Non-Infrastructure:New:Machinery And Equipment		NEW	Infrastructure and development-oriented and responsive economic	Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE DISTRICT	0	0	-	50	-	-	-	-
Planning And Development	Capital:Non-Infrastructure:New:Transport Assets		NEW	Infrastructure and development-oriented and responsive economic	Growth		Transport Assets	Transport Assets	R-WHOLE OF THE DISTRICT	0	0	-	600	-	-	-	-
Entities:																	
<i>List all capital projects grouped by Municipal Entity</i>																	
Entity Name																	
<i>Project name</i>																	

References
 List all projects where approved budgets have been adjusted
 Refer MFMA s30
 Asset class as per table B9 and asset sub-class as per table SB18
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
 Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13
 Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

DC42 Sedibeng - Supporting Table SB20 Not required - 20/02/2020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	3	4	capital	Unavoid.	Govt			Budget	Budget	Budget
R thousands	A	A1	B	5	6	8	9	10	11			
				C	D	E	F	G	H			
Revenue By Municipal Entity												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. H = B + C + D + E + F + G
11. Adjusted Budget (I) = (A or A1/2 etc) + H