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MUNICIPALITY | MUNISIPALITEIT | UMASIPALA
rising together for development

THIRD ADJUSTMENT BUDGET 2020/2021

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PART 1 – ADJUSTMENTS BUDGET

CHAPTER 1

MAYOR'S REPORT

Madam Speaker, fellow Councillors and officials. It has become necessary to table our third adjustment budget for 2020/21.

In terms of section 28 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) a municipality may revise an approved budget through an adjustment budget.

Municipal adjustments budgets: -

- must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
- 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;
- may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
- may authorise the utilisation of projected savings in one vote towards spending under another vote;
- 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 council;
- may correct any errors in the annual budget; and
- may provide for any other expenditure within a prescribed framework.

Section 23 of the Municipal Finance Management Act, 2003 (56/2003): Municipal budget and reporting regulations stipulates as follows: -

Timeframes for tabling of adjustments budgets

- An adjustments budget referred to in section 28 (2) (b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.
- If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the Mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustment budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

The main reasons for the third adjustment budget could be summarised as follow: -

- Adjust the revenue and expenditure estimates
- Authorise the utilisation of projected savings in one vote towards spending under another vote
- Correct errors in the annual budget
- Ensuring alignment between mSCOA data strings and budget returns

CHAPTER 2

COUNCIL RESOLUTION

- 1) That Council approves the Third Adjustment Budget for 2020/2021 MTREF
- 2) That within ten (10) working days after the Municipal Council has approved the Third Adjustments Budget the Municipal Manager must in accordance with Section 21A of the Municipal Systems Act make public the approved Third Adjustments Budget and supporting documentation, as well as the resolutions referred to in Regulation 25(3).
- 3) That within ten (10) working days after the Municipal Council has approved the Third Adjustments Budget it be submitted to National and Provincial Treasury
- 4) That the SDBIP be revised to include the changes to performance indicators as per Third adjustment budget

CHAPTER 3

EXECUTIVE SUMMARY

The main reasons for the third adjustment budget could be summarised as follow: -

- Adjust the revenue and expenditure estimates
- Authorise the utilisation of projected savings in one vote towards spending under another vote
- Correct errors in the annual budget
- Ensuring alignment between mSCOA data strings and budget returns

A summary of the operational adjustment budget is as follows:

Description	Budget Year 2020/21									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	1	2	3	4	5	6	7	8		
	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	51 603	51 603	-	-	-	-	(3 200)	(3 200)	48 403	56 764	62 440
Service charges	251 954	251 954	-	-	-	-	(16 000)	(16 000)	235 954	279 713	311 033
Investment revenue	3 660	3 660	-	-	-	-	-	-	3 660	4 026	4 429
Transfers recognised - operational	118 413	118 413	-	-	-	-	(133)	(133)	118 279	122 800	128 926
Other own revenue	27 942	215 178	-	-	-	-	-	-	215 178	30 736	33 810
Total Revenue (excluding capital transfers and contributions)	453 572	640 808	-	-	-	-	(19 333)	(19 333)	621 475	494 040	540 637
Employee costs	168 482	168 482	-	-	-	-	1 805	1 805	170 287	180 291	192 928
Remuneration of councillors	9 987	9 987	-	-	-	-	-	-	9 987	10 986	12 085
Depreciation & asset impairment	46 094	46 094	-	-	-	-	-	-	46 094	50 703	55 774
Finance charges	4 214	4 214	-	-	-	-	-	-	4 214	4 635	5 099
Materials and bulk purchases	109 995	110 861	-	-	-	-	1 503	1 503	112 364	115 757	126 070
Transfers and grants	30	30	-	-	-	-	-	-	30	33	36
Other expenditure	97 907	97 907	-	-	-	-	60 042	60 042	157 950	106 364	116 943
Total Expenditure	436 710	437 576	-	-	-	-	63 350	63 350	500 925	468 769	508 934
Surplus/(Deficit)	16 863	203 233	-	-	-	-	(82 683)	(82 683)	120 550	25 271	31 703
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	47 495	47 495	-	-	-	-	(10 000)	(10 000)	37 495	67 698	65 746
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	64 358	250 728	-	-	-	-	(92 683)	(92 683)	158 045	92 969	97 449
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	64 358	250 728	-	-	-	-	(92 683)	(92 683)	158 045	92 969	97 449

CHAPTER 4

BUDGET TABLES

Standard Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1, 4	A	5	6	7	8	9	10	11	12		
		A1	B	C	D	E	F	G	H			
Revenue - Functional												
<i>Governance and administration</i>		86 293	273 529	-	-	-	-	(12 205)	(12 205)	261 324	94 564	103 462
Executive and council		7 471	7 471	-	-	-	-	-	-	7 471	7 960	8 418
Finance and administration		78 822	266 058	-	-	-	-	(12 205)	(12 205)	253 853	86 604	95 045
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		20 426	20 426	-	-	-	-	(128)	(128)	20 297	17 634	18 866
Community and social services		16 035	16 035	-	-	-	-	-	-	16 035	17 168	18 268
Sport and recreation		92	92	-	-	-	-	-	-	92	101	111
Public safety		2 266	2 266	-	-	-	-	(128)	(128)	2 137	2 492	2 741
Housing		13	13	-	-	-	-	-	-	13	15	16
Health		2 020	2 020	-	-	-	-	-	-	2 020	(2 142)	(2 270)
<i>Economic and environmental services</i>		27 824	27 824	-	-	-	-	-	-	27 824	28 706	30 445
Planning and development		1 578	1 578	-	-	-	-	-	-	1 578	431	474
Road transport		26 247	26 247	-	-	-	-	-	-	26 247	28 275	29 971
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		366 126	366 126	-	-	-	-	(17 000)	(17 000)	349 126	420 395	453 128
Energy sources		158 223	158 223	-	-	-	-	(7 000)	(7 000)	151 223	184 969	210 687
Water management		106 466	106 466	-	-	-	-	(10 000)	(10 000)	96 466	127 518	128 161
Waste water management		52 213	52 213	-	-	-	-	-	-	52 213	55 447	58 719
Waste management		49 224	49 224	-	-	-	-	-	-	49 224	52 462	55 562
<i>Other</i>		399	399	-	-	-	-	-	-	399	439	482
Total Revenue - Functional	2	501 067	688 303	-	-	-	-	(29 333)	(29 333)	658 970	561 738	606 383
Expenditure - Functional												
<i>Governance and administration</i>		109 694	110 694	-	-	-	-	33 489	33 489	144 183	118 853	128 800
Executive and council		30 048	30 048	-	-	-	-	4 803	4 803	34 851	32 650	35 484
Finance and administration		78 682	79 682	-	-	-	-	28 686	28 686	108 368	85 169	92 208
Internal audit		964	964	-	-	-	-	-	-	964	1 034	1 109
<i>Community and public safety</i>		35 290	36 156	-	-	-	-	3 760	3 760	39 916	37 930	40 773
Community and social services		6 102	6 102	-	-	-	-	300	300	6 402	6 562	7 058
Sport and recreation		17 601	17 601	-	-	-	-	2 163	2 163	19 764	18 927	20 355
Public safety		7 159	7 159	-	-	-	-	257	257	7 417	7 682	8 242
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		4 427	5 293	-	-	-	-	1 040	1 040	6 333	4 760	5 117
<i>Economic and environmental services</i>		53 210	52 210	-	-	-	-	2 486	2 486	54 695	56 339	60 998
Planning and development		17 920	17 920	-	-	-	-	201	201	18 120	17 978	19 292
Road transport		35 290	34 290	-	-	-	-	2 285	2 285	36 575	38 361	41 706
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		236 308	236 308	-	-	-	-	22 379	22 379	258 687	253 244	275 747
Energy sources		134 415	134 415	-	-	-	-	517	517	134 933	142 228	154 769
Water management		52 981	52 981	-	-	-	-	9 421	9 421	62 402	57 863	63 204
Waste water management		30 596	30 596	-	-	-	-	10 543	10 543	41 139	33 406	36 479
Waste management		18 315	18 315	-	-	-	-	1 898	1 898	20 213	19 748	21 296
<i>Other</i>		2 208	2 208	-	-	-	-	1 236	1 236	3 444	2 403	2 616
Total Expenditure - Functional	3	436 710	437 576	-	-	-	-	63 350	63 350	500 925	468 769	508 934
Surplus/ (Deficit) for the year		64 358	250 728	-	-	-	-	(92 683)	(92 683)	158 045	92 969	97 449

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - COUNCIL (10: IE)		51	51	-	-	-	-	-	51	56	62	
Vote 2 - MUNICIPAL MANAGER (11: IE)		20	20	-	-	-	-	-	20	22	24	
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		24 302	24 302	-	-	-	-	-	24 302	26 003	27 648	
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		52 077	52 077	-	-	-	-	-	52 077	51 236	54 300	
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		7 751	7 751	-	-	-	-	(128)	7 623	8 526	9 379	
Vote 6 - FINANCIAL SERVICES (16: IE)		77 891	265 127	-	-	-	-	(12 205)	252 922	85 580	93 918	
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		180 752	180 752	-	-	-	-	(10 000)	170 752	205 344	210 364	
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		158 223	158 223	-	-	-	-	(7 000)	151 223	184 969	210 687	
Total Revenue by Vote	2	501 067	688 303	-	-	-	-	(29 333)	658 970	561 738	606 383	
Expenditure by Vote	1											
Vote 1 - COUNCIL (10: IE)		14 122	14 122	-	-	-	-	453	14 575	15 482	16 975	
Vote 2 - MUNICIPAL MANAGER (11: IE)		21 004	21 004	-	-	-	-	1 093	22 097	22 583	24 284	
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		31 614	31 614	-	-	-	-	4 990	36 604	34 109	36 807	
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		42 792	43 658	-	-	-	-	6 904	50 562	46 099	49 667	
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		12 976	12 976	-	-	-	-	917	13 894	13 946	14 989	
Vote 6 - FINANCIAL SERVICES (16: IE)		51 245	51 245	-	-	-	-	25 366	76 611	55 586	60 306	
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		128 540	128 540	-	-	-	-	23 109	151 649	138 736	151 137	
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		134 415	134 415	-	-	-	-	517	134 933	142 228	154 769	
Total Expenditure by Vote	2	436 710	437 576	-	-	-	-	63 350	500 925	468 769	508 934	
Surplus/ (Deficit) for the year	2	64 358	250 728	-	-	-	-	(92 683)	158 045	92 969	97 449	

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
		3	4	5	6	7	8	9	10	+1 2021/22	+2 2022/23	
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	51 603	51 603	-	-	-	-	(3 200)	(3 200)	48 403	56 764	62 440
Service charges - electricity revenue	2	140 611	140 611	-	-	-	-	(7 000)	(7 000)	133 611	161 685	185 919
Service charges - water revenue	2	44 596	44 596	-	-	-	-	(9 000)	(9 000)	35 596	47 275	50 116
Service charges - sanitation revenue	2	33 227	33 227	-	-	-	-	-	-	33 227	35 221	37 335
Service charges - refuse revenue	2	33 520	33 520	-	-	-	-	-	-	33 520	35 531	37 663
Rental of facilities and equipment		1 014	1 014	-	-	-	-	-	-	1 014	1 116	1 227
Interest earned - external investments		3 660	3 660	-	-	-	-	-	-	3 660	4 026	4 429
Interest earned - outstanding debtors		4 803	4 803	-	-	-	-	-	-	4 803	5 284	5 812
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		34	34	-	-	-	-	-	-	34	37	41
Licences and permits		1 784	1 784	-	-	-	-	-	-	1 784	1 963	2 159
Agency services		3 929	3 929	-	-	-	-	-	-	3 929	4 322	4 754
Transfers and subsidies		118 413	118 413	-	-	-	-	(133)	(133)	118 279	122 800	128 926
Other revenue	2	16 377	203 613	-	-	-	-	-	-	203 613	18 015	19 817
Gains		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		453 572	640 808	-	-	-	-	(19 333)	(19 333)	621 475	494 040	540 637
Expenditure By Type												
Employee related costs		168 482	168 482	-	-	-	-	1 805	1 805	170 287	180 291	192 928
Remuneration of councillors		9 987	9 987	-	-	-	-	-	-	9 987	10 986	12 085
Debt impairment		10 146	10 146	-	-	-	-	-	-	10 146	11 161	12 277
Depreciation & asset impairment		46 094	46 094	-	-	-	-	-	-	46 094	50 703	55 774
Finance charges		4 214	4 214	-	-	-	-	-	-	4 214	4 635	5 099
Bulk purchases		109 125	109 125	-	-	-	-	-	-	109 125	114 799	125 017
Other materials		870	1 736	-	-	-	-	1 503	1 503	3 239	957	1 053
Contracted services		10 089	10 089	-	-	-	-	10 749	10 749	20 838	11 098	12 207
Transfers and subsidies		30	30	-	-	-	-	-	-	30	33	36
Other expenditure		77 673	77 673	-	-	-	-	49 293	49 293	126 966	84 105	92 459
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		436 710	437 576	-	-	-	-	63 350	63 350	500 925	468 769	508 934
Surplus/(Deficit)												
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		47 495	47 495	-	-	-	-	(10 000)	(10 000)	37 495	67 698	65 746
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		64 358	250 728	-	-	-	-	(92 683)	(92 683)	158 045	92 969	97 449
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		64 358	250 728	-	-	-	-	(92 683)	(92 683)	158 045	92 969	97 449
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		64 358	250 728	-	-	-	-	(92 683)	(92 683)	158 045	92 969	97 449
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		64 358	250 728	-	-	-	-	(92 683)	(92 683)	158 045	92 969	97 449

Description	Ref	Budget Year 2020/21									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
											+1 2021/22	+2 2022/23
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 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	-	-	-	-	-	12	12	12	-	-
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		4 060	3 060	-	-	-	-	(1 899)	(1 899)	1 161	12 000	26 831
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		410	410	-	-	-	-	470	470	880	150	-
Vote 14 - FINANCIAL SERVICES (36: CS)		710	710	-	-	-	-	-	-	710	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		53 111	54 111	-	-	-	-	(8 500)	(8 500)	45 611	68 116	67 781
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		1 529	1 529	-	-	-	-	-	-	1 529	3 150	5 100
Capital single-year expenditure sub-total		59 820	59 820	-	-	-	-	(9 917)	(9 917)	49 903	83 416	99 713
Total Capital Expenditure - Vote		59 820	59 820	-	-	-	-	(9 917)	(9 917)	49 903	83 416	99 713
Capital Expenditure - Functional												
Governance and administration		710	710	-	-	-	-	12	12	722	-	-
Executive and council		-	-	-	-	-	-	12	12	12	-	-
Finance and administration		710	710	-	-	-	-	-	-	710	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		3 000	2 000	-	-	-	-	(1 360)	(1 360)	640	12 150	6 500
Community and social services		-	-	-	-	-	-	-	-	-	1 200	2 500
Sport and recreation		3 000	2 000	-	-	-	-	(1 830)	(1 830)	170	10 950	4 000
Public safety		-	-	-	-	-	-	470	470	470	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		4 374	4 374	-	-	-	-	(273)	(273)	4 101	165	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		4 374	4 374	-	-	-	-	(273)	(273)	4 101	165	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		51 736	52 736	-	-	-	-	(8 296)	(8 296)	44 440	71 101	93 213
Energy sources		1 529	1 529	-	-	-	-	-	-	1 529	3 150	5 100
Water management		39 350	40 350	-	-	-	-	(10 000)	(10 000)	30 350	59 281	54 981
Waste water management		9 797	9 797	-	-	-	-	1 773	1 773	11 570	8 669	12 800
Waste management		1 060	1 060	-	-	-	-	(69)	(69)	991	-	20 331
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	59 820	59 820	-	-	-	-	(9 917)	(9 917)	49 903	83 416	99 713
Funded by:												
National Government		53 470	53 470	-	-	-	-	(10 000)	(10 000)	43 470	78 601	99 413
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	53 470	53 470	-	-	-	-	(10 000)	(10 000)	43 470	78 601	99 413
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		6 350	6 350	-	-	-	-	(449)	(449)	5 901	4 815	300
Total Capital Funding		59 820	59 820	-	-	-	-	(10 449)	(10 449)	49 371	83 416	99 713

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
ASSETS												
Current assets												
Cash		462 288	663 007	-	-	-	-	-	-	663 007	462 288	412 469
Call investment deposits	1	1 000	1 000	-	-	-	-	-	-	1 000	(1 000)	(50 819)
Consumer debtors	1	61 244	61 244	-	-	-	-	-	-	61 244	(64 145)	(71 345)
Other debtors		7 200	7 200	-	-	-	-	-	-	7 200	7 200	-
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		6 300	6 300	-	-	-	-	-	-	6 300	6 300	6 300
Total current assets		538 032	738 752	-	-	-	-	-	-	738 752	410 643	296 605
Non current assets												
Long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	1 195 982	1 195 982	-	-	-	-	(19 888)	(19 888)	1 176 094	(1 219 578)	(1 235 875)
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		1 195 982	1 195 982	-	-	-	-	(19 888)	(19 888)	1 176 094	(1 219 578)	(1 235 875)
TOTAL ASSETS		1 734 015	1 934 734	-	-	-	-	(19 888)	(19 888)	1 914 846	(808 935)	(939 270)
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		(4 214)	(4 214)	-	-	-	-	-	-	(4 214)	(4 635)	16 553
Consumer deposits		3 317	3 317	-	-	-	-	-	-	3 317	3 317	1 089
Trade and other payables		140 316	140 316	-	-	-	-	-	-	140 316	140 737	58 315
Provisions		7 031	7 031	-	-	-	-	-	-	7 031	7 031	106 362
Total current liabilities		146 450	146 450	-	-	-	-	-	-	146 450	146 450	182 319
Non current liabilities												
Borrowing	1	10 000	10 000	-	-	-	-	-	-	10 000	10 000	-
Provisions	1	35 003	35 003	-	-	-	-	-	-	35 003	35 003	12 034
Total non current liabilities		45 003	45 003	-	-	-	-	-	-	45 003	45 003	12 034
TOTAL LIABILITIES		191 453	191 453	-	-	-	-	-	-	191 453	191 453	194 353
NET ASSETS	2	1 542 562	1 743 281	-	-	-	-	(19 888)	(19 888)	1 723 393	(1 000 387)	(1 133 623)
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 542 562	1 728 932	-	-	-	-	(5 539)	(5 539)	1 723 393	1 566 158	1 679 904
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		1 542 562	1 728 932	-	-	-	-	(5 539)	(5 539)	1 723 393	1 566 158	1 679 904

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		49 819	49 819	-	-	-	-	-	-	49 819	49 819	133 581
Service charges		241 294	241 294	-	-	-	-	-	-	241 294	241 294	108 677
Other revenue		6 423	207 142	-	-	-	-	-	-	207 142	6 423	30 851
Transfers and Subsidies - Operational	1	108 034	108 034	-	-	-	-	-	-	108 034	108 034	35 820
Transfers and Subsidies - Capital	1	47 495	47 495	-	-	-	-	-	-	47 495	47 495	966
Interest		-	-	-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		365 267	365 267	-	-	-	-	-	-	365 267	391 601	424 049
Finance charges		4 214	4 214	-	-	-	-	-	-	4 214	9 270	10 197
Transfers and Grants	1	30	30	-	-	-	-	-	-	30	33	36
NET CASH FROM/(USED) OPERATING ACTIVITIES		822 576	1 023 295	-	-	-	-	-	-	1 023 295	853 969	744 177
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(59 820)	(59 820)	-	-	-	-	-	-	(59 820)	(83 416)	(99 713)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(59 820)	(59 820)	-	-	-	-	-	-	(59 820)	(83 416)	(99 713)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	96 797
Increase (decrease) in consumer deposits		(3 317)	(3 317)	-	-	-	-	-	-	(3 317)	(3 317)	(1 089)
Payments												
Repayment of borrowing		-	(4 214)	-	-	-	-	-	-	(4 214)	-	21 652
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 317)	(7 530)	-	-	-	-	-	-	(7 530)	(3 317)	117 360
NET INCREASE/ (DECREASE) IN CASH HELD		759 439	955 945	-	-	-	-	-	-	955 945	767 237	761 825
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	2	759 439	955 945	-	-	-	-	-	-	955 945	767 237	761 825

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	759 439	955 945	-	-	-	-	-	-	955 945	767 237	761 825
Other current investments > 90 days		(296 151)	(291 937)	-	-	-	-	-	-	(291 937)	(305 949)	(400 175)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		463 288	664 007	-	-	-	-	-	-	664 007	461 288	361 650
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	66 454	62 144	-	-	-	(2 527)	(2 527)	59 617	174 444	93 720	
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		66 454	62 144	-	-	-	(2 527)	(2 527)	59 617	174 444	93 720	
Surplus(shortfall)		396 834	601 863	-	-	-	-	2 527	2 527	604 390	286 844	267 930

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	45 980	46 980	-	-	-	-	(10 136)	(10 136)	36 844	65 296	70 281
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		600	600	-	-	-	-	-	-	600	150	300
Water Supply Infrastructure		39 350	40 350	-	-	-	-	(10 000)	(10 000)	30 350	59 281	54 981
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		280	280	-	-	-	-	(69)	(69)	211	-	12 500
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		110	110	-	-	-	-	-	-	110	-	-
Infrastructure		40 340	41 340	-	-	-	-	(10 069)	(10 069)	31 271	59 431	67 781
Community Facilities		-	-	-	-	-	-	-	-	-	1 200	2 500
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	1 200	2 500
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		400	400	-	-	-	-	12	12	412	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		669	669	-	-	-	-	716	716	1 385	4 665	-
Transport Assets		4 571	4 571	-	-	-	-	(795)	(795)	3 776	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	-	-	-	-	7 832
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	7 832
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	7 832
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		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	13 840	12 840	-	-	-	-	219	219	13 059	18 119	21 600
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2 700	2 700	-	-	-	-	176	176	2 876	-	4 800
Sanitation Infrastructure		8 140	8 140	-	-	-	-	1 773	1 773	9 913	8 619	12 800
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		10 840	10 840	-	-	-	-	1 949	1 949	12 789	11 619	17 600
Community Facilities		-	-	-	-	-	-	150	150	150	-	-
Sport and Recreation Facilities		3 000	2 000	-	-	-	-	(1 880)	(1 880)	120	6 500	4 000
Community Assets		3 000	2 000	-	-	-	-	(1 730)	(1 730)	270	6 500	4 000
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		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-

Total Capital Expenditure to be adjusted	4	59 820	59 820	-	-	-	-	(9 917)	(9 917)	49 903	83 416	99 713
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		600	600	-	-	-	-	-	-	600	3 150	5 100
Water Supply Infrastructure		42 050	43 050	-	-	-	-	(9 824)	(9 824)	33 226	59 281	54 981
Sanitation Infrastructure		8 140	8 140	-	-	-	-	1 773	1 773	9 913	8 619	12 800
Solid Waste Infrastructure		280	280	-	-	-	-	(69)	(69)	211	-	20 331
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		110	110	-	-	-	-	-	-	110	-	-
Infrastructure		51 180	52 180	-	-	-	-	(8 120)	(8 120)	44 060	71 051	93 213
Community Facilities		-	-	-	-	-	-	150	150	150	1 200	2 500
Sport and Recreation Facilities		3 000	2 000	-	-	-	-	(1 880)	(1 880)	120	6 500	4 000
Community Assets		3 000	2 000	-	-	-	-	(1 730)	(1 730)	270	7 700	6 500
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		400	400	-	-	-	-	12	12	412	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		669	669	-	-	-	-	716	716	1 385	4 665	-
Transport Assets		4 571	4 571	-	-	-	-	(795)	(795)	3 776	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	59 820	59 820	-	-	-	-	(9 917)	(9 917)	49 903	83 416	99 713
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 195 982	1 195 982	-	-	-	-	(19 888)	(19 888)	1 176 094	1 219 578	1 235 875
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		600	600	-	-	-	-	-	-	600	3 150	5 100
Water Supply Infrastructure		1 178 212	1 179 212	-	-	-	-	(19 795)	(19 795)	1 159 417	1 195 443	1 191 144
Sanitation Infrastructure		8 140	8 140	-	-	-	-	1 773	1 773	9 913	8 619	12 800
Solid Waste Infrastructure		280	280	-	-	-	-	(69)	(69)	211	-	20 331
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		110	110	-	-	-	-	-	-	110	-	-
Infrastructure		1 187 342	1 188 342	-	-	-	-	(18 091)	(18 091)	1 170 251	1 207 213	1 229 375
Community Assets		3 000	2 000	-	-	-	-	(1 730)	(1 730)	270	7 700	6 500
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		350	350	-	-	-	-	12	12	362	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		719	719	-	-	-	-	716	716	1 435	4 665	-
Transport Assets		4 571	4 571	-	-	-	-	(795)	(795)	3 776	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 195 982	1 195 982	-	-	-	-	(19 888)	(19 888)	1 176 094	1 219 578	1 235 875
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		46 094	46 094	-	-	-	-	-	-	46 094	50 703	55 774
Repairs and Maintenance by asset class	3	28 254	28 254	-	-	-	-	19 876	19 876	48 130	31 079	34 187
Roads Infrastructure		10 710	9 710	-	-	-	-	60	60	9 770	11 781	12 959
Storm water Infrastructure		345	345	-	-	-	-	-	-	345	380	417
Electrical Infrastructure		2 252	2 252	-	-	-	-	-	-	2 252	2 478	2 725
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		6 004	6 004	-	-	-	-	14 500	14 500	20 504	6 604	7 265
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		19 311	18 311	-	-	-	-	14 560	14 560	32 871	21 243	23 367
Community Facilities		-	-	-	-	-	-	300	300	300	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	300	300	300	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		222	222	-	-	-	-	200	200	422	244	268
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		222	222	-	-	-	-	200	200	422	244	268
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		8 721	9 721	-	-	-	-	4 816	4 816	14 537	9 593	10 552
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	6	74 348	74 348	-	-	-	-	19 876	19 876	94 224	81 782	89 961

PART 2 – SUPPORTING DOCUMENTATION

CHAPTER 5

ADJUSTMENTS TO BUDGET ASSUMPTIONS

When preparing a budget, certain assumptions are usually made. When compiling the annual budget for 2020/21 certain assumptions were made with regards to external factors and the current economic climate. Only one assumption made in the original budget were changed during the compilation of the third adjustment budget and that is:

- No growth in revenue sources has been provided for in view of current consumption trends in municipal services.

During the adjustment budget the growth in revenue sources has been provided for in line with the revenue enhancement strategies implemented.

Below is summary of original assumptions made:

- 1) The municipal fiscal environment is influenced by a variety of macro-economic control measures.
- 2) National Treasury provides guidelines on the ceiling of year-on-year increases in the total Operating Budget, whilst the National Electricity Regulator of South Africa (NERSA) regulates bulk electricity tariff increases.
- 3) The Municipality's employee related costs are also influenced by collective agreements concluded in the South African Local Government Bargaining Council.
- 4) Various government departments also affect municipal service delivery through the level of grants and subsidies.
- 5) The following principles and guidelines directly informed the compilation of the Budget:
 - The priorities and targets, relating to the key strategic focus areas, as outlined in the IDP.
 - The need to enhance the municipality's revenue base.
 - The level of property rates and tariff increases to consider the need to address maintenance and infrastructural backlogs, including the expansion of services.
 - The level of property rates and tariff increases to ensure the delivery of services on a financially sustainable basis.
 - Raising of loan funding should be considered to address critical needs.
 - No growth in revenue sources has been provided for in view of current consumption trends in municipal services.
 - The growth in property rates income has been provided for as per new valuation roll which will become effective as from 1 July 2019
 - Restructuring of major trade creditors over long term periods to ensure financial sustainability and a funded budget
 - Restructuring of tariffs to uniform tariffs and ensuring baseline tariff as per cost of supply study

The Municipality is still facing the following significant challenges

Budget:

- Fully implementing cost containment measures;
- Maintaining revenue collection rates at the targeted levels;
- Maintaining electricity and water losses at acceptable levels;
- Dealing with an unfunded budget of the past and measures to address this in the future
- Creditors inherited from former municipalities which is still placing financial strain on the cash flow and hence the restructuring of creditors over long term period
- Introducing cost reflective tariffs
- Allocation of the required budget provision for the rehabilitation and maintenance of infrastructure;
- Maintaining an acceptable cost coverage ratio
- Impact of Covid-19 on operations

The municipality has a court order in place with Eskom whereby arrear debt will be paid off over a period of time. The matter is now sub judice. The municipality is continuing with its arrangement with the Auditor General to pay off on audit fees on a monthly basis to the value of R398 000 per month.

ADJUSTMENTS TO REVENUE

Adjustments were made to the following revenue items:

- RBIG
- SBDM Fire services grant

ADJUSTMENT TO EXPENDITURE

Changes were made to the following expenditure items:

- Employee related cost
- Contracted services
- General expense
- Repairs and maintenance
- Vehicle expense

ADJUSTMENT TO CAPITAL EXPENDITURE

There is an overall decrease of R9.9million from R59.8million to R49.9million. These changes are as a result of the following:

- MIG reprioritisation to accelerate spending
- RBIG allocation adjustment
- FMG reprioritisation
- Fire services grant projects
- Institutional and service delivery requirements

The following adjustments were made:

Description	Original budget	Adjustment	Adjustment budget
DIGITAL DICTAPHONE 18/19	-	12 000,00	12 000,00
Steytlerville: New Proposed Solid Waste Site	280 000,00	- 68 653,29	211 346,71
5 COMPUTERS DEBT COLLECTORS 2020/2021	50 000,00	90 000,00	250 000,00
WM SERVER ROOM BACKUP, AIRCON, UPS, RAISED FLOOR 20/21	100 000,00	- 90 000,00	-
Graaf-Reinet Emergency Water Supply Scheme (WSS)	17 000 000,00	- 10 000 000,00	7 000 000,00
Graaff Reinet Upgrading of Streets	2 700 000,00	176 000,00	2 876 000,00
HIGH PRESSURE STORMWATER JETTING 2020/21	270 000,00	320 000,00	590 000,00
POKER VIBRATOR X3 2020/21	9 000,00	21 000,00	30 000,00
COMPACTORS X2 2020/21	40 000,00	5 000,00	45 000,00
VEHICLE: 2X4 BAKKIE X 3 - PUBL WORKS: STREETS 2020/2021	795 000,00	- 795 000,00	-
UPGRADING SEWER PUMPSTATION-GRAAFF-REINET	8 140 109,00	1 772 592,37	9 912 701,37
Collie Koeberg Sport Fields	3 000 000,00	- 1 879 939,08	120 060,92
CHAIN SAWS, JIGSAWS, BRUSH CUTTERS 2020/21	-	50 000,00	50 000,00
FIRE FIGHTING EQUIPMENT	-	320 000,00	320 000,00
Upgrade of Klipplaat and Aberdeen satellite fire stations	-	150 000,00	150 000,00

PART 3

MUNICIPAL MANAGER’S QUALITY CERTIFICATE

I, Dr. Edward Martin Rankwana, the Municipal Manager of Dr. Beyers Naude Municipality, hereby certifies that the 2020/21 third adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and Municipal Budgeting and Reporting regulations made under the Act, and that the 2020/21 third adjustments budget and the supporting documentation are consistent with Integrated Development Plan of the municipality.

Name: DR. E.M. RANKWANA
Designation: Municipal Manager
Municipality: Dr. Beyers Naude Municipality

Signature :