



Dr. Beyers Naudé

MUNICIPALITY | MUNISIPALITEIT | UMASIPALA

rising together for development

THIRD ADJUSTMENT BUDGET 2019/2020

CHURCH SQUARE

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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 2019/20.

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.

The main reasons for the 3rd adjustment budget could be summarised as follows: -

REVENUE:

- Additional grants received (Covid-19 Relief grant - Cogta)
- Correction of RBIG allocation
- SBDM Donation of Vehicles

EXPENDITURE:

- Interest paid (Long outstanding creditors)
- Employee related costs
- General Expenses (AG and Covid-19 PPE)
- Repairs and Maintenance
- Remuneration of councillors (New upper limits approved)

CAPITAL:

- Additional grants received (Covid-19 Relief grant – Cogta)
- MIG reprioritisation due to Covid-19

CHAPTER 2

COUNCIL RESOLUTION

The Council of Dr Beyers Naudè Municipality at a meeting on 12 June 2020 considered the third adjustment budget for 2019/20 for approval.

Council resolved:

- 1) That Council approves the Third Adjustment Budget for 2019/2020 Medium Term Revenue and Expenditure Framework (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.
- 5) That Council submits clear short term and medium-term plans to achieve and maintain a funded budget to Provincial Treasury

CHAPTER 3

EXECUTIVE SUMMARY

The main reasons for the 3rd adjustment budget could be summarised as follows: -

- ❖ Revenue
 - Additional grants received (Covid-19 Relief grant - Cogta)
 - R1 132 000 has been received for Covid-19 relief grant
 - Correction of RBIG allocation
 - Reduction of RBIG by R15 036 805 (From R21 036 805 to R6 000 000)
 - SBDM Donation of Vehicles
 - Donation of Fire fighting vehicles to the value of R1 049 502

- ❖ Expenditure
 - Interest paid (Long outstanding creditors) increased by R2 438 895
 - Employee related costs increased by R889 605
 - Overtime increased by R564 260
 - Salaries increased by R286 225
 - Allowances increased by R39 089
 - General Expenses decrease by R861 813
 - AG fees decreased by R3 209 639 as planning is off-site
 - Covid-19 PPE included at R542 000
 - Service Charges – Water and Electricity internal usage increased by R505 957
 - Other expenses increase by R1 299 869
 - Repairs and Maintenance increased by R975 017 due to rectification of pumps and sewer lines in response to Covid-19 pandemic
 - Remuneration of councillors (New upper limits approved) increased by R523 212

- ❖ Capital
 - Additional grants received (Covid-19 Relief grant – Cogta)
 - MIG reprioritisation due to Covid-19

Covid 19 Relief Grant	
Installation of sewer pumps in Steytlerville, Aberdeen and Jansenville	280 000
Purchase tractor for removal of skips	310 000
Covid 19 PPE (Included in Opex)	542 000
	1 132 000

MIG Reprioritisation			
	Budget	Adjustment	Adjusted budget
Steytlerville: New Proposed Solid Waste Site	2 896 465	-	2 896 465
UPG OF BULK WATER SUPPLY AB	6 040 839	1 300 000	4 740 839
Jansenville Klipplaat Upgrading of Streets	2 146 400	-	2 146 400
WM: UPG OF STREETS	2 314 200	-	2 314 200
Graaff Reinet Upgrading of Streets	5 839 534	2 876 000	2 963 534
Install 4 pumps at the Nqweba Dam	-	2 026 000	2 026 000
Desludging of all sewer pump stations and problematic pump lines	-	1 501 610	1 501 610
Identify boreholes positions, drilling, testing and equipping of boreholes. Electronics and installation of pipes	-	-	-
Water to informal settlements	-	-	-
Sanitation to informal settlements	-	648 390	648 390
	19 237 438	-	19 237 438

A summary of the operational adjustment budget is as follows:

EC101 Dr Beyers Naude - Table B1 Adjustments Budget Summary - 12/06/2020

Description	Budget Year 2019/20									Budget Year	Budget Year
										+1 2020/21	+2 2021/22
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	40 993	-	-	-	-	-	899	899	41 892	43 452	46 059
Service charges	197 281	-	-	-	-	-	12 693	12 693	209 974	209 118	221 665
Investment revenue	3 268	-	-	-	-	-	-	-	3 268	3 464	3 672
Transfers recognised - operational	102 332	-	-	-	-	7 404	-	7 404	109 736	108 472	114 980
Other own revenue	15 520	-	-	-	-	-	11 999	11 999	27 520	16 452	17 439
Total Revenue (excluding capital transfers and contributions)	359 394	-	-	-	-	7 404	25 591	32 995	392 389	380 958	403 815
Employee costs	156 807	-	-	-	-	-	2 192	2 192	158 999	166 215	176 188
Remuneration of councillors	9 915	-	-	-	-	-	72	72	9 987	10 510	11 140
Depreciation & asset impairment	65 849	-	-	-	-	-	(19 755)	(19 755)	46 094	69 799	73 987
Finance charges	3 488	-	-	-	-	-	3 165	3 165	6 653	4 015	4 256
Materials and bulk purchases	91 652	-	-	-	-	-	10 759	10 759	102 411	97 151	102 980
Transfers and grants	1 286	-	-	-	-	-	(1 266)	(1 266)	20	1 364	1 445
Other expenditure	63 663	-	-	-	-	-	14 491	14 491	78 154	67 165	71 195
Total Expenditure	392 660	-	-	-	-	-	9 658	9 658	402 318	416 219	441 193
Surplus/(Deficit)	(33 266)	-	-	-	-	7 404	15 933	23 337	(9 929)	(35 261)	(37 377)
Transfers recognised - capital	33 818	-	-	-	-	28 058	-	28 058	61 876	35 847	37 998
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	552	-	-	-	-	35 461	15 933	51 394	51 947	586	621
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	552	-	-	-	-	35 461	15 933	51 394	51 947	586	621
Capital expenditure & funds sources											
Capital expenditure	32 447	-	-	-	-	-	31 492	31 492	63 940	49 972	93 905
Transfers recognised - capital	32 447	-	-	-	-	-	31 492	31 492	63 940	49 972	93 905
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	32 447	-	-	-	-	-	31 492	31 492	63 940	49 972	93 905
Financial position											
Total current assets	105 912	-	-	-	-	-	(107 766)	(107 766)	(1 853)	108 414	69 362
Total non current assets	1 151 189	-	-	-	-	-	45 939	45 939	1 197 128	84 173	84 173
Total current liabilities	85 239	-	-	-	-	-	-	-	85 239	83 329	83 482
Total non current liabilities	97 410	-	-	-	-	-	-	-	97 410	110 694	100 541
Community wealth/Equity	1 073 900	-	-	-	-	-	(113 221)	(113 221)	960 679	1 124 460	1 166 980
Cash flows											
Net cash from (used) operating	60 712	-	-	-	-	-	(34 824)	(34 824)	25 888	(96 058)	(101 821)
Net cash from (used) investing	32 447	-	-	-	-	-	(110 834)	(110 834)	(78 387)	-	-
Net cash from (used) financing	54 180	-	-	-	-	-	-	-	54 180	(18 000)	(15 000)
Cash/cash equivalents at the year end	144 463	-	-	-	-	-	(145 658)	(145 658)	(1 195)	(114 058)	(116 821)
Cash backing/surplus reconciliation											
Cash and investments available	5 206	-	-	-	-	-	(107 766)	(107 766)	(102 560)	4 710	5 498
Application of cash and investments	(35 718)	-	-	-	-	-	5 253	5 253	(30 464)	53 140	56 293
Balance - surplus (shortfall)	40 924	-	-	-	-	-	(113 019)	(113 019)	(72 096)	(48 430)	(50 795)
Asset Management											
Asset register summary (WDV)	1 148 541	-	-	-	-	-	45 939	45 939	1 194 480	1 097 197	1 167 048
Depreciation & asset impairment	65 849	-	-	-	-	-	(19 755)	(19 755)	46 094	69 799	73 987
Renewal and Upgrading of Existing Assets	13 197	-	-	-	-	-	4 325	4 325	17 521	21 922	18 374
Repairs and Maintenance	9 347	-	-	-	-	-	(2 360)	(2 360)	6 986	9 907	10 502
Free services											
Cost of Free Basic Services provided	20 696	-	-	-	-	-	(11 698)	(11 698)	8 998	21 938	23 254
Revenue cost of free services provided	2 481	-	-	-	-	-	-	-	2 481	2 630	2 787
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

BUDGET TABLE TO BE PRESENTED AT THE MEETING

As can be seen above revenue will decrease by R12.8 million consisting of R1.1 million additional grant funding, R15 million decrease in RBIG allocation and R1 million due to Donation of fire vehicles from SBDM.

Budget returns are now generated from the financial system which will ensure proper alignment between mSCOA data strings and budget returns.

Implementation of the IDP, Budget and Assets modules is key as to further ensure alignment between mSCOA data strings and budget returns. However this will only be implemented in the 2020/2021 budget.

CHAPTER 4

EC101 Dr Beyers Naude - Table B2 Adjustments Budget Financial Performance (functional classification) - 12/06/2020

Standard Description	Ref	Budget Year 2019/20									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	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Revenue - Functional													
<i>Governance and administration</i>		64 209	-	-	-	-	-	5 556	5 556	69 765	68 062	72 145	
Executive and council		7 017	-	-	-	-	-	-	-	7 017	7 438	7 884	
Finance and administration		57 192	-	-	-	-	-	5 556	5 556	62 748	60 624	64 261	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		18 826	-	-	-	-	-	931	931	19 757	19 956	21 153	
Community and social services		15 338	-	-	-	-	-	(138)	(138)	15 199	16 258	17 234	
Sport and recreation		15	-	-	-	-	-	-	-	15	16	17	
Public safety		2 010	-	-	-	-	-	1 070	1 070	3 079	2 130	2 258	
Housing		12	-	-	-	-	-	-	-	12	13	14	
Health		1 451	-	-	-	-	-	-	-	1 451	1 538	1 631	
<i>Economic and environmental services</i>		18 631	-	-	-	-	-	-	-	18 631	19 749	20 933	
Planning and development		3 002	-	-	-	-	-	-	-	3 002	3 182	3 373	
Road transport		15 629	-	-	-	-	-	-	-	15 629	16 566	17 560	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		291 148	-	-	-	-	-	54 566	54 566	345 714	308 617	327 134	
Energy sources		145 976	-	-	-	-	-	(4 384)	(4 384)	141 592	154 735	164 019	
Water management		70 223	-	-	-	-	-	38 251	38 251	108 473	74 436	78 902	
Waste water management		34 225	-	-	-	-	-	14 951	14 951	49 176	36 279	38 455	
Waste management		40 724	-	-	-	-	-	5 748	5 748	46 473	43 168	45 758	
<i>Other</i>		398	-	-	-	-	-	-	-	398	422	448	
Total Revenue - Functional	2	393 212	-	-	-	-	-	61 053	61 053	454 265	416 805	441 813	
Expenditure - Functional													
<i>Governance and administration</i>		98 663	-	-	-	-	-	15 469	15 469	114 133	104 498	110 768	
Executive and council		27 041	-	-	-	-	-	1 617	1 617	28 658	28 664	30 383	
Finance and administration		70 697	-	-	-	-	-	13 875	13 875	84 572	74 854	79 346	
Internal audit		925	-	-	-	-	-	(22)	(22)	903	980	1 039	
<i>Community and public safety</i>		35 070	-	-	-	-	-	(1 822)	(1 822)	33 248	37 174	39 405	
Community and social services		6 442	-	-	-	-	-	(1 237)	(1 237)	5 205	6 829	7 239	
Sport and recreation		17 095	-	-	-	-	-	(718)	(718)	16 377	18 120	19 208	
Public safety		7 270	-	-	-	-	-	(345)	(345)	6 925	7 706	8 168	
Housing		10	-	-	-	-	-	-	-	10	10	11	
Health		4 253	-	-	-	-	-	478	478	4 731	4 509	4 779	
<i>Economic and environmental services</i>		45 655	-	-	-	-	-	(6 144)	(6 144)	39 511	48 246	51 141	
Planning and development		16 654	-	-	-	-	-	(841)	(841)	15 813	17 632	18 690	
Road transport		29 001	-	-	-	-	-	(5 303)	(5 303)	23 698	30 614	32 451	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		211 421	-	-	-	-	-	2 113	2 113	213 534	224 106	237 552	
Energy sources		114 535	-	-	-	-	-	9 207	9 207	123 741	121 407	128 691	
Water management		52 756	-	-	-	-	-	(4 456)	(4 456)	48 300	55 922	59 277	
Waste water management		28 194	-	-	-	-	-	(4 064)	(4 064)	24 130	29 886	31 679	
Waste management		15 936	-	-	-	-	-	1 426	1 426	17 362	16 892	17 906	
<i>Other</i>		1 850	-	-	-	-	-	43	43	1 893	2 195	2 326	
Total Expenditure - Functional	3	392 660	-	-	-	-	-	9 658	9 658	402 318	416 219	441 193	
Surplus/ (Deficit) for the year		552	-	-	-	-	-	51 394	51 394	51 947	586	621	

EC101 Dr Beyers Naude - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 12/06/2020

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2019/20									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			
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - COUNCIL (10: IE)		51	-	-	-	-	-	-	-	51	54	58
Vote 2 - MUNICIPAL MANAGER (11: IE)		20	-	-	-	-	-	-	-	20	21	22
Vote 3 - CORPORATE SERVICES: ADMINSTRN (12: IE)		23 100	-	-	-	-	-	(138)	(138)	22 961	24 486	25 955
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		48 161	-	-	-	-	-	563	563	48 724	51 050	54 113
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		7 335	-	-	-	-	-	1 070	1 070	8 405	7 775	8 242
Vote 6 - FINANCIAL SERVICES (16: IE)		38 335	-	-	-	-	-	23 222	23 222	61 557	40 635	43 073
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		130 234	-	-	-	-	-	40 720	40 720	170 954	138 048	146 331
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		145 976	-	-	-	-	-	(4 384)	(4 384)	141 592	154 735	164 019
Total Revenue by Vote	2	393 212	-	-	-	-	-	61 053	61 053	454 265	416 805	441 813
Expenditure by Vote	1											
Vote 1 - COUNCIL (10: IE)		12 901	-	-	-	-	-	672	672	13 573	13 675	14 495
Vote 2 - MUNICIPAL MANAGER (11: IE)		17 846	-	-	-	-	-	820	820	18 666	18 917	20 052
Vote 3 - CORPORATE SERVICES: ADMINSTRN (12: IE)		31 757	-	-	-	-	-	(2 504)	(2 504)	29 253	33 662	35 682
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		39 546	-	-	-	-	-	1 275	1 275	40 820	42 099	44 624
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		13 014	-	-	-	-	-	(651)	(651)	12 363	13 614	14 431
Vote 6 - FINANCIAL SERVICES (16: IE)		44 070	-	-	-	-	-	15 476	15 476	59 546	46 714	49 517
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		118 992	-	-	-	-	-	(14 636)	(14 636)	104 355	126 131	133 699
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		114 535	-	-	-	-	-	9 207	9 207	123 741	121 407	128 691
Total Expenditure by Vote	2	392 660	-	-	-	-	-	9 658	9 658	402 318	416 219	441 193
Surplus/ (Deficit) for the year	2	552	-	-	-	-	-	51 394	51 394	51 947	586	621

EC101 Dr Beyers Naude - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 12/06/2020

Description	Ref	Budget Year 2019/20									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	A	3	4	5	6	7	8	9	10	+1 2020/21	+2 2021/22
		A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	40 993	-	-	-	-	-	899	899	41 892	43 452	46 059
Service charges - electricity revenue	2	130 358	-	-	-	-	-	(4 706)	(4 706)	125 652	138 180	146 470
Service charges - water revenue	2	27 626	-	-	-	-	-	8 393	8 393	36 019	29 284	31 041
Service charges - sanitation revenue	2	16 390	-	-	-	-	-	9 761	9 761	26 152	17 374	18 416
Service charges - refuse revenue	2	22 907	-	-	-	-	-	(756)	(756)	22 151	24 281	25 738
Rental of facilities and equipment		929	-	-	-	-	-	-	-	929	985	1 044
Interest earned - external investments		3 268	-	-	-	-	-	-	-	3 268	3 464	3 672
Interest earned - outstanding debtors		7 217	-	-	-	-	-	(2 685)	(2 685)	4 531	7 650	8 109
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		11	-	-	-	-	-	20	20	31	12	13
Licences and permits		1 652	-	-	-	-	-	-	-	1 652	1 751	1 856
Agency services		3 668	-	-	-	-	-	-	-	3 668	3 888	4 122
Transfers and subsidies		102 332	-	-	-	-	7 404	-	7 404	109 736	108 472	114 980
Other revenue	2	2 042	-	-	-	-	-	4 665	4 665	6 707	2 165	2 295
Gains on disposal of PPE		0	-	-	-	-	-	10 000	10 000	10 000	0	0
Total Revenue (excluding capital transfers and contributions)		359 394	-	-	-	-	7 404	25 591	32 995	392 389	380 958	403 815
Expenditure By Type												
Employee related costs		156 807	-	-	-	-	-	2 192	2 192	158 999	166 215	176 188
Remuneration of councillors		9 915	-	-	-	-	-	72	72	9 987	10 510	11 140
Debt impairment		3 894	-	-	-	-	-	6 252	6 252	10 146	4 128	4 376
Depreciation & asset impairment		65 849	-	-	-	-	-	(19 755)	(19 755)	46 094	69 799	73 987
Finance charges		3 488	-	-	-	-	-	3 165	3 165	6 653	4 015	4 256
Bulk purchases		90 605	-	-	-	-	-	10 343	10 343	100 948	96 041	101 804
Other materials		1 047	-	-	-	-	-	416	416	1 463	1 110	1 176
Contracted services		15 571	-	-	-	-	-	(846)	(846)	14 724	16 738	17 742
Transfers and subsidies		1 286	-	-	-	-	-	(1 266)	(1 266)	20	1 364	1 445
Other expenditure		44 199	-	-	-	-	-	9 085	9 085	53 283	46 299	49 077
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		392 660	-	-	-	-	-	9 658	9 658	402 318	416 219	441 193
Surplus/(Deficit)		(33 266)	-	-	-	-	7 404	15 933	23 337	(9 929)	(35 261)	(37 377)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		33 818	-	-	-	-	28 058	-	28 058	61 876	35 847	37 998
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		552	-	-	-	-	35 461	15 933	51 394	51 947	586	621
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		552	-	-	-	-	35 461	15 933	51 394	51 947	586	621
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		552	-	-	-	-	35 461	15 933	51 394	51 947	586	621
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		552	-	-	-	-	35 461	15 933	51 394	51 947	586	621

EC101 Dr Beyers Naude - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 12/06/2020

Description	Ref	Budget Year 2019/20									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
	5	6	7	8	9	10	11	12				
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINSTRN (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)		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - COUNCIL (30: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINSTRN (32: CS)		2 896	-	-	-	-	-	310	310	3 206	16 422	18 374
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	-	-	-	-	350	350	350	-	-
Vote 14 - FINANCIAL SERVICES (36: CS)		29 551	-	-	-	-	-	30 832	30 832	60 383	28 050	75 531
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	-	-	-	-	-	-	-	-	5 500	-
Capital single-year expenditure sub-total		32 447	-	-	-	-	-	31 492	31 492	63 940	49 972	93 905
Total Capital Expenditure - Vote		32 447	-	-	-	-	-	31 492	31 492	63 940	49 972	93 905
Capital Expenditure - Functional												
Governance and administration		-	-	-	-	-	-	350	350	350	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	350	350	350	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	10 000	11 188
Community and social services		-	-	-	-	-	-	-	-	-	3 000	3 356
Sport and recreation		-	-	-	-	-	-	-	-	-	7 000	7 832
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		10 300	-	-	-	-	-	(2 876)	(2 876)	7 424	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		10 300	-	-	-	-	-	(2 876)	(2 876)	7 424	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		22 147	-	-	-	-	-	34 018	34 018	56 166	39 972	82 717
Energy sources		-	-	-	-	-	-	-	-	-	5 500	-
Water management		19 251	-	-	-	-	-	31 287	31 287	50 538	28 050	75 531
Waste water management		-	-	-	-	-	-	2 421	2 421	2 421	-	-
Waste management		2 896	-	-	-	-	-	310	310	3 206	6 422	7 185
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	32 447	-	-	-	-	-	31 492	31 492	63 940	49 972	93 905
Funded by:												
National Government		32 447	-	-	-	-	-	11 340	11 340	43 787	49 972	93 905
Provincial Government		-	-	-	-	-	-	20 152	20 152	20 152	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	32 447	-	-	-	-	-	31 492	31 492	63 940	49 972	93 905
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-
Total Capital Funding		32 447	-	-	-	-	-	31 492	31 492	63 940	49 972	93 905

EC101 Dr Beyers Naude - Table B6 Adjustments Budget Financial Position - 12/06/2020

Description	Ref	Budget Year 2019/20									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		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash		1 558	-	-	-	-	-	(107 766)	(107 766)	(106 208)	1 026	1 814
Call investment deposits	1	1 000	-	-	-	-	-	-	-	1 000	1 000	1 000
Consumer debtors	1	89 854	-	-	-	-	-	-	-	89 854	92 738	52 848
Other debtors		7 200	-	-	-	-	-	-	-	7 200	7 200	7 200
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		6 300	-	-	-	-	-	-	-	6 300	6 450	6 500
Total current assets		105 912	-	-	-	-	-	(107 766)	(107 766)	(1 853)	108 414	69 362
Non current assets												
Long-term receivables		-	-	-	-	-	-	-	-	-	81 489	81 489
Investments		2 648	-	-	-	-	-	-	-	2 648	2 684	2 684
Investment property		67 783	-	-	-	-	-	-	-	67 783	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	1 067 052	-	-	-	-	-	45 939	45 939	1 112 991	-	-
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		253	-	-	-	-	-	-	-	253	-	-
Other non-current assets		13 453	-	-	-	-	-	-	-	13 453	-	-
Total non current assets		1 151 189	-	-	-	-	-	45 939	45 939	1 197 128	84 173	84 173
TOTAL ASSETS		1 257 102	-	-	-	-	-	(61 827)	(61 827)	1 195 275	192 587	153 535
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		18 000	-	-	-	-	-	-	-	18 000	18 000	15 000
Consumer deposits		3 079	-	-	-	-	-	-	-	3 079	3 079	3 079
Trade and other payables		55 050	-	-	-	-	-	-	-	55 050	53 140	56 293
Provisions		9 110	-	-	-	-	-	-	-	9 110	9 110	9 110
Total current liabilities		85 239	-	-	-	-	-	-	-	85 239	83 329	83 482
Non current liabilities												
Borrowing	1	33 000	-	-	-	-	-	-	-	33 000	44 284	31 041
Provisions	1	64 410	-	-	-	-	-	-	-	64 410	66 410	69 500
Total non current liabilities		97 410	-	-	-	-	-	-	-	97 410	110 694	100 541
TOTAL LIABILITIES		182 649	-	-	-	-	-	-	-	182 649	194 023	184 023
NET ASSETS	2	1 074 452	-	-	-	-	-	(61 827)	(61 827)	1 012 626	(1 436)	(30 488)
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 073 900	-	-	-	-	-	(113 221)	(113 221)	960 679	1 124 460	1 166 980
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		1 073 900	-	-	-	-	-	(113 221)	(113 221)	960 679	1 124 460	1 166 980

EC101 Dr Beyers Naude - Table B7 Adjustments Budget Cash Flows - 12/06/2020

Description	Ref	Budget Year 2019/20									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		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		38 943	-	-	-	-	-	-	-	38 943	-	-
Service charges		190 109	-	-	-	-	-	-	-	190 109	-	-
Other revenue		8 303	-	-	-	-	-	-	-	8 303	-	-
Government - operating	1	102 332	-	-	-	-	-	-	-	102 332	-	-
Government - capital	1	33 818	-	-	-	-	-	-	-	33 818	-	-
Interest		10 124	-	-	-	-	-	-	-	10 124	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(318 143)	-	-	-	-	-	(32 364)	(32 364)	(350 506)	(96 041)	(101 804)
Finance charges		(3 488)	-	-	-	-	-	(3 165)	(3 165)	(6 653)	-	-
Transfers and Grants	1	(1 286)	-	-	-	-	-	704	704	(582)	(16)	(17)
NET CASH FROM/(USED) OPERATING ACTIVITIES		60 712	-	-	-	-	-	(34 824)	(34 824)	25 888	(96 058)	(101 821)
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		32 447	-	-	-	-	-	(110 834)	(110 834)	(78 387)	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		32 447	-	-	-	-	-	(110 834)	(110 834)	(78 387)	-	-
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		72 180	-	-	-	-	-	-	-	72 180	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(18 000)	-	-	-	-	-	-	-	(18 000)	(18 000)	(15 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		54 180	-	-	-	-	-	-	-	54 180	(18 000)	(15 000)
NET INCREASE/ (DECREASE) IN CASH HELD		147 339	-	-	-	-	-	(145 658)	(145 658)	1 681	(114 058)	(116 821)
Cash/cash equivalents at the year begin:	2	(2 877)	-	-	-	-	-	-	-	(2 877)	-	-
Cash/cash equivalents at the year end:	2	144 463	-	-	-	-	-	(145 658)	(145 658)	(1 195)	(114 058)	(116 821)

EC101 Dr Beyers Naude - Table B8 Cash backed reserves/accumulated surplus reconciliation - 12/06/2020

Description	Ref	Budget Year 2019/20								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		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	144 463	-	-	-	-	-	(145 658)	(145 658)	(1 195)	(114 058)	(116 821)
Other current investments > 90 days		(141 905)	-	-	-	-	-	37 892	37 892	(104 012)	116 084	119 635
Non current assets - Investments	1	2 648	-	-	-	-	-	-	-	2 648	2 684	2 684
Cash and investments available:		5 206	-	-	-	-	-	(107 766)	(107 766)	(102 560)	4 710	5 498
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	(35 718)	-	-	-	-	-	5 253	5 253	(30 464)	53 140	56 293
Other provisions												
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(35 718)	-	-	-	-	-	5 253	5 253	(30 464)	53 140	56 293
Surplus(shortfall)		40 924	-	-	-	-	-	(113 019)	(113 019)	(72 096)	(48 430)	(50 795)

EC101 Dr Beyers Naude - Table B9 Asset Management - 12/06/2020

Description	Ref	Budget Year 2019/20								Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	
R thousands		7	8	9	10	11	12	13	14			
		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	19 251	-	-	-	-	-	27 167	27 167	46 418	28 050	75 531
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		19 251	-	-	-	-	-	20 990	20 990	40 241	28 050	75 531
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		19 251	-	-	-	-	-	20 990	20 990	40 241	28 050	75 531
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		-	-	-	-	-	-	250	250	250	-	-
Furniture and Office Equipment		-	-	-	-	-	-	100	100	100	-	-
Machinery and Equipment		-	-	-	-	-	-	5 827	5 827	5 827	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-

Total Renewal of Existing Assets to be adjusted	2	2 896	-	-	-	-	-	4 766	4 766	7 662	6 422	7 185
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 896	-	-	-	-	-	4 766	4 766	7 662	6 422	7 185
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		2 896	-	-	-	-	-	4 766	4 766	7 662	6 422	7 185
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	10 300	-	-	-	-	-	(441)	(441)	9 859	15 500	11 188
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	5 500	-
Water Supply Infrastructure		10 300	-	-	-	-	-	(712)	(712)	9 588	-	-
Sanitation Infrastructure		-	-	-	-	-	-	271	271	271	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		10 300	-	-	-	-	-	(441)	(441)	9 859	5 500	-
Community Facilities		-	-	-	-	-	-	-	-	-	3 000	3 356
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	7 000	7 832
Community Assets		-	-	-	-	-	-	-	-	-	10 000	11 188
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	32 447	-	-	-	-	-	31 492	31 492	63 940	49 972	93 905
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	5 500	-
Water Supply Infrastructure		29 551	-	-	-	-	-	20 278	20 278	49 829	28 050	75 531
Sanitation Infrastructure		-	-	-	-	-	-	271	271	271	-	-
Solid Waste Infrastructure		2 896	-	-	-	-	-	4 766	4 766	7 662	6 422	7 185
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		32 447	-	-	-	-	-	25 315	25 315	57 763	39 972	82 717
Community Facilities		-	-	-	-	-	-	-	-	-	3 000	3 356
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	7 000	7 832
Community Assets		-	-	-	-	-	-	-	-	-	10 000	11 188
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		-	-	-	-	-	-	250	250	250	-	-
Furniture and Office Equipment		-	-	-	-	-	-	100	100	100	-	-
Machinery and Equipment		-	-	-	-	-	-	5 827	5 827	5 827	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	32 447	-	-	-	-	-	31 492	31 492	63 940	49 972	93 905

ASSET REGISTER SUMMARY - PPE (WDV)	5	1 148 541	-	-	-	-	-	45 939	45 939	1 194 480	1 097 197	1 167 048
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 245	-	-	-	-	-	-	-	3 245	10 497	-
Water Supply Infrastructure		1 080 379	-	-	-	-	-	40 552	40 552	1 120 931	1 050 289	1 148 674
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		6 141	-	-	-	-	-	4 766	4 766	10 907	11 420	7 185
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 089 765	-	-	-	-	-	45 318	45 318	1 135 083	1 072 206	1 155 860
Community Assets		-	-	-	-	-	-	-	-	-	10 000	11 188
Heritage Assets		13 453	-	-	-	-	-	-	-	13 453	-	-
Investment properties		67 783	-	-	-	-	-	-	-	67 783	-	-
Other Assets		(32 447)	-	-	-	-	-	-	-	(32 447)	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		253	-	-	-	-	-	-	-	253	-	-
Computer Equipment		-	-	-	-	-	-	250	250	250	-	-
Furniture and Office Equipment		-	-	-	-	-	-	100	100	100	-	-
Machinery and Equipment		3 245	-	-	-	-	-	271	271	3 516	4 997	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		6 489	-	-	-	-	-	-	-	6 489	9 995	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 148 541	-	-	-	-	-	45 939	45 939	1 194 480	1 097 197	1 167 048
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		65 849	-	-	-	-	-	(19 755)	(19 755)	46 094	69 799	73 987
Repairs and Maintenance by asset class	3	9 347	-	-	-	-	-	(2 360)	(2 360)	6 986	9 907	10 502
Roads Infrastructure		260	-	-	-	-	-	(83)	(83)	178	276	292
Storm water Infrastructure		245	-	-	-	-	-	(243)	(243)	2	260	275
Electrical Infrastructure		868	-	-	-	-	-	(706)	(706)	162	920	975
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1 920	-	-	-	-	-	(303)	(303)	1 617	2 036	2 158
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		3 294	-	-	-	-	-	(1 335)	(1 335)	1 959	3 491	3 701
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		768	-	-	-	-	-	(541)	(541)	227	814	863
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		768	-	-	-	-	-	(541)	(541)	227	814	863
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		50	-	-	-	-	-	44	44	94	53	56
Intangible Assets		50	-	-	-	-	-	44	44	94	53	56
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		43	-	-	-	-	-	(28)	(28)	14	45	48
Machinery and Equipment		5 192	-	-	-	-	-	(501)	(501)	4 692	5 504	5 834
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		75 195	-	-	-	-	-	(22 115)	(22 115)	53 080	79 707	84 489
Renewal and upgrading of Existing Assets as % of total PPE		40,7%	0,0%							27,4%	43,9%	19,6%
Renewal and upgrading of Existing Assets as % of depreciation		20,0%	0,0%							38,0%	31,4%	24,8%
R&M as a % of PPE		0,8%	0,0%							0,6%	0,9%	0,9%
Renewal and upgrading and R&M as a % of PPE		2,0%	0,0%							2,1%	2,9%	2,5%

EC101 Dr Beyers Naude - Table B10 Basic service delivery measurement - 12/06/2020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	7	8	9	10	11	12	13	14				
	A	A1	B	C	D	E	F	G	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)		5 968	-	-	-	-	-	-	5 968	6 326	6 706	
Sanitation (free sanitation service to indigent households)		6 514	-	-	-	-	(6 514)	(6 514)	-	6 904	7 319	
Electricity/other energy (50kwh per indigent household)		3 030	-	-	-	-	-	-	3 030	3 211	3 404	
Refuse (removed once a week for indigent households)		5 185	-	-	-	-	(5 185)	(5 185)	-	5 496	5 826	
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	
Total cost of FBS provided		20 696	-	-	-	-	(11 698)	(11 698)	8 998	21 938	23 254	
Highest level of free service provided												
Property rates (R'000 v 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 (tariff adjustment) (impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		2 481	-	-	-	-	-	-	2 481	2 630	2 787	
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		-	-	-	-	-	-	-	-	-	-	
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	
Total revenue cost of subsidised services provided	6	2 481	-	-	-	-	-	-	2 481	2 630	2 787	

PART 2 – SUPPORTING DOCUMENTATION

CHAPTER 5

ADJUSTMENTS TO BUDGET ASSUMPTIONS

When preparing a budget, certain assumptions are usually made. On compiling the annual budget for 2019/20 certain assumptions were made considering the external factors and the Current economic climate.

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 (SALGBC).
4. 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 became 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:

- 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;
- Covid-19 Pandemic effect on revenue collection during lockdown

PART 3

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Dr. Edward Martin Rankwana, the Municipal Manager of Dr. Beyers Naude Municipality, hereby certifies that the 2019/20 Third adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and Municipal Budgeting and Reporting Regulations (MBRR) made under the Act, and that the 2019/20 first 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: 