

WATERBERG DISTRICT MUNICIPALITY



FEBRUARY 2020

**ADJUSTMENT BUDGET DOCUMENT
2020/21**

CONTENT AND FORMAT OF ADJUSTMENT BUDGET DOCUMENT

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1. List of acronyms

IDP	Integrated Development Plan
CRR	Capital Replacement Reserve
GAAP	Generally Accepted Accounting Principles
GAMAP	Generally Accepted Municipal Accounting Practice
GRAP	Generally Recognized Accounting Practice
DHLG	Department of Housing and Local Government
MFMA	Municipal Finance Management Act
SDBIP	Service Delivery and Budget Implementation Plan
CPIX	Consumer Price Index
FBS	Free Basic Services
GDP	Gross Domestic Product
MIG	Municipal Infrastructure Grant
BEE	Black Economic Empowerment
SMME	Small Medium and Micro Enterprises
LED	Local Economic Development
DPLG	Department of Provincial and Local Government
DWA	Department of Water Affairs
DORA	Division of Revenue Act
MTREF	Medium Term Revenue and Expenditure Framework
KPA	Key Performance Area
KPI	Key Performance Indicator
MSA	Municipal Systems Act
PMS	Performance Management System
PPP	Public Private Partnership
DBSA	Development Bank of South Africa
DM	District Municipality
SALGA	South African Local Government Agency
SETA	Sectoral Education and Training Authority
HDI	Historically Disadvantaged Individuals
CDW	Community Development Worker
EPWP	Extended Public Works Programme
NERSA	National Energy Regulator of South Africa
MSIG	Municipal Systems Improvement Grant
NDPG	Neighbourhood Development Partnership Grant
INEG	Integrated National Energy Grant
MM	Municipal Manager

2. MAYOR'S REPORT

3. COUNCIL RESOLUTIONS

RESOLVED

1. Council noted of the revised R30 million deficit which has to be funded by the Municipality;
2. Council noted the updated financial plan and the importance of the implementation thereof.
3. Council approved the 2020/2021 Budget Adjustment.
4. Council approved the revised SDBIP for 2020/2021.

4. EXECUTIVE SUMMARY

The proposed budget adjustment of Waterberg District Municipality totals R198 100 693 Comprising of R183 462 009 for Operating expenditure and R14 638 684 for Capital expenditure (see table 1 below).

Table 1. Consolidated Overview of the adjustment budget

DC36 Waterberg - Table B1 Adjustments Budget Summary - 28 February 2021											
Description	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	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
R thousands											
Financial Performance											
Total Revenue (excluding capital transfers and contributions)	157 332	-	-	-	-	-	(3 961)	(3 961)	153 371	154 391	160 067
Total Expenditure	187 423	-	-	-	-	-	(3 961)	(3 961)	183 462	191 325	202 185
Surplus/(Deficit)	(30 091)	-	-	-	-	-	(0)	(0)	(30 091)	(36 934)	(42 118)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	300	-	-	-	-	-	(300)	(300)	-	-	-
Surplus/ (Deficit) for the year	(29 791)	-	-	-	-	-	(300)	(300)	(30 091)	(36 934)	(42 118)
Capital expenditure & funds sources											
Capital expenditure	15 739	-	-	-	-	-	(1 100)	(1 100)	14 639	500	-
Transfers recognised - capital	300	-	-	-	-	-	(300)	(300)	-	-	-
Internally generated funds	15 439	-	-	-	-	-	(800)	(800)	14 639	-	-
Total sources of capital funds	15 739	-	-	-	-	-	(1 100)	(1 100)	14 639	-	-

OPERATING REVENUE

Service Charges – Abattoir

Abattoir operations has shown some improvement as a result of management initiatives aimed at turning around the operations to ensure financial sustainability resulting in revenue for the first half of the year being more than what was initially anticipated. Management initiatives includes amongst others, involvement in the informal sector, the township & rural economies through the participation of black business and tribal authorities in the meat value chain and improved management controls enforced. As at 31 December 2020,

EXECUTIVE SUMMARY (continues)

Abattoir income received was R784 311 against the full year budget of R864 972, therefore an adjustment of R669 900 is required to ensure more realistic revenue projections.

Interest earned – External Investments

Interest income is lower than anticipated as result of unfavorable interest rates on investments. The cash and cash equivalent balance as at 31 December 2020 amounted to R92 million. The revenue realized to date amounted to R2,1 million against the budgeted R8,8 million and as a result the budget has been adjusted downwards to R5, 3 million. The expenditure was also adjusted downwards by the same amount as required by Section 28 of the Municipal Finance Management Act.

Transfers and subsidies

The Disaster relief grant and Municipal System Improvement Grant was erroneously included in the 2020/2021 budget. The grant was supposed to be removed in September 2020 adjustment following the additional equitable share received. Thus, a further reduction of R1 492 000 in budgeted revenue. The expenditure was also adjusted downwards by the same amount as required by Section 28 of the Municipal Finance Management Act.

The total adjustment to revenue is decrease of **R4 261 396** bringing the total budgeted revenue after adjustment to **R153 370 984**.

OPERATING EXPENDITURE

Council approved an operating expenditure budget amounting to **R187 423 404** including IDP operational project amounting to R9 543 000. The Capital IDP projects was R15 738 666.

The major operational expenditure budget adjustment is on employee related costs which include overtime and general expenditure to address budget shortfall on insurance claims, programming costs, legal services as well as skills development. The budget shortfall on the employee related costs and general expenses were funded by savings on other line items which includes amongst other subsistence and travel allowance, public participation, delegation costs etc.

Therefore net operating expenditure would decrease by R4 261 396 resulting in the total budgeted expenditure after adjustment being R183 162 009 including the IDP operating projects.

The net effect of decrease in both revenue and expenditure is NIL, as both line items are decreased by the same amount.

The shortfall in the 2020/2021 approved operating budget is unfunded as such spending should be kept at a minimum level in order to reduce this projected deficit. The current IDP operating projects, unfunded health and fire-fighting services, as well as the Abattoir operations has a huge impact on this deficit, since some projects or services which are not funded by grants have been included in the approved budget. The full amount of the shortfall relates to an actual operating shortfall in the current year whereby the revenue received during the year will not be enough to fund the budgeted 2020/2021 operating expenditure. This is a major cause for concern as indication is that the municipality will continuously be short on the budget in future as revenue is fixed per grants and majority of operating expenditure is salary related which often increases by more than the CPI or relevant equitable share percentage increase.

The accumulated deficit from previous years is, as per the current state of affairs, worsening the financial position of the municipality and having a detrimental effect on the IDP as surpluses previously allocated to the IDP is now used to fund operating shortfalls, thereby decreasing the IDP funding for projects significantly. Attached as **Budget Table B8** is the funding measurement test which indicates that currently all years of the proposed adjustment budget are still funded.

OPERATING EXPENDITURE (continues)

Attached as **Annexure B**, shows detailed project list which include both Capital and Operational projects for 2020/2021 financial year. The budget for 2020/2021 was R25 281 666 of which R5 012 040 (20%) was spent by 31 December 2020.

The proposed adjustment on IDP projects as detailed in Annexure B is a reduction of the budget by R21 39 400 (R1 039 400 Operating IDP projects and R1 1000 IDP Capital projects) to R23 142 266.

The list of projects detailing all the adjustments is attached as Annexure B.

Motivations for each project amendment was required in terms of MFMA section 28 (5) (a) - (d) and MBRR section 25 (1) as specified above in the Legal Requirement section, but since all of the above changes are immaterial or relate to a correction of CAPEX in the original budget, there is no motivations attached to this item.

5. ADJUSTMENT BUDGET TABLES

The budget adjustment schedule contains the ten main budget adjustment tables as required in terms of section 28 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2019/2020 budget adjustment.

(Table B1) – Adjustment Budget Summary

(Table B2) – Revenue and expenditure by standard classification.

(Table B3) – Revenue and expenditure by municipal vote.

(Table B4) – Adjustment Budget Financial Performance (revenue and expenditure).

(Table B5) - Adjustments Capital Expenditure Budget by vote and funding.

(Table B6) - Adjustments Budget Financial Position.

(Table B7) - Adjustments Budget Cash Flows.

(Table B8) - Cash backed reserves/accumulated surplus reconciliation.

(Table B9) - Asset Management.

(Table B10) - Basic service delivery measurement.

(Table B1) - Adjustments Budget Summary

DC36 Waterberg - Table B1 Adjustments Budget Summary - 28 February 2021

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	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	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	8 800	-	-	-	-	-	(3 439)	(3 439)	5 360	9 205	9 628
Transfers recognised - operational	147 467	-	-	-	-	-	(1 192)	(1 192)	146 275	144 070	149 273
Other own revenue	1 066	-	-	-	-	-	670	670	1 736	1 117	1 166
Total Revenue (excluding capital transfers and contributions)	157 332	-	-	-	-	-	(3 961)	(3 961)	153 371	154 391	160 067
Employee costs	122 519	-	-	-	-	-	(2 539)	(2 539)	119 979	130 101	138 118
Remuneration of councillors	9 233	-	-	-	-	-	-	-	9 233	9 810	10 423
Depreciation & asset impairment	8 628	-	-	-	-	-	-	-	8 628	9 025	9 440
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	4 603	-	-	-	-	-	(557)	(557)	4 046	4 244	4 439
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	42 440	-	-	-	-	-	(865)	(865)	41 575	38 146	39 765
Total Expenditure	187 423	-	-	-	-	-	(3 961)	(3 961)	183 462	191 325	202 185
Surplus/(Deficit)	(30 091)	-	-	-	-	-	(0)	(0)	(30 091)	(36 934)	(42 118)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	300	-	-	-	-	-	(300)	(300)	-	500	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(29 791)	-	-	-	-	-	(300)	(300)	(30 091)	(36 434)	(42 118)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(29 791)	-	-	-	-	-	(300)	(300)	(30 091)	(36 434)	(42 118)
Capital expenditure & funds sources											
Capital expenditure	15 739	-	-	-	-	-	(1 100)	(1 100)	14 639	500	-
Transfers recognised - capital	300	-	-	-	-	-	(300)	(300)	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 439	-	-	-	-	-	(800)	(800)	14 639	-	-
Total sources of capital funds	15 739	-	-	-	-	-	(1 100)	(1 100)	14 639	-	-
Financial position											
Total current assets	(233 434)	-	-	-	-	-	87 431	87 431	(146 003)	(36 934)	(42 118)
Total non current assets	15 739	-	-	-	-	-	-	-	15 739	500	-
Total current liabilities	(191 234)	-	-	-	-	-	-	-	(191 234)	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	64 734	-	-	-	-	-	(1 400)	(1 400)	63 334	(36 434)	(42 118)
Cash flows											
Net cash from (used) operating	(21 163)	-	-	-	-	-	(4 931)	(4 931)	(26 094)	145 685	150 439
Net cash from (used) investing	(31 478)	-	-	-	-	-	4 931	4 931	(26 547)	(500)	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	38 120	-	-	-	-	-	-	-	38 120	183 305	333 744
Cash backing/surplus reconciliation											
Cash and investments available	(233 434)	-	-	-	-	-	87 431	87 431	(146 003)	(36 934)	(42 118)
Application of cash and investments	(191 234)	-	-	-	-	-	(0)	(0)	(191 234)	-	-
Balance - surplus (shortfall)	(42 200)	-	-	-	-	-	87 431	87 431	45 231	(36 934)	(42 118)
Asset Management											
Asset register summary (WDV)	15 739	-	-	-	-	-	-	-	15 739	500	-
Depreciation & asset impairment	8 628	-	-	-	-	-	-	-	8 628	9 025	9 440
Renewal and Upgrading of Existing Assets	5 000	-	-	-	-	-	628	628	5 628	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

(Table B2) – Adjustment Budget Financial Performance (revenue and expenditure by standard classification).

DC36 Waterberg - Table B2 Adjustments Budget Financial Performance (functional classification) - 28 February 2021

Standard Description	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
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>		152 259	-	-	-	-	-	(3 740)	(3 740)	148 520	151 545	156 540
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		152 259	-	-	-	-	-	(3 740)	(3 740)	148 520	151 545	156 540
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 357	-	-	-	-	-	(1 192)	(1 192)	165	173	181
Community and social services		1 192	-	-	-	-	-	(1 192)	(1 192)	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		165	-	-	-	-	-	-	-	165	173	181
<i>Economic and environmental services</i>		3 151	-	-	-	-	-	-	-	3 151	2 269	2 400
Planning and development		3 151	-	-	-	-	-	-	-	3 151	2 269	2 400
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		865	-	-	-	-	-	671	671	1 535	905	946
Total Revenue - Functional	2	157 632	-	-	-	-	-	(4 261)	(4 261)	153 371	154 891	160 067
Expenditure - Functional												
<i>Governance and administration</i>		91 503	-	-	-	-	-	(2 816)	(2 816)	88 686	98 482	104 385
Executive and council		47 008	-	-	-	-	-	(4 060)	(4 060)	42 948	44 891	47 624
Finance and administration		44 495	-	-	-	-	-	1 243	1 243	45 738	53 591	56 762
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		69 201	-	-	-	-	-	(1 539)	(1 539)	67 663	61 190	64 219
Community and social services		7 175	-	-	-	-	-	(131)	(131)	7 044	13 066	13 894
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		39 592	-	-	-	-	-	(845)	(845)	38 748	21 591	22 139
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		22 434	-	-	-	-	-	(563)	(563)	21 871	26 533	28 186
<i>Economic and environmental services</i>		18 576	-	-	-	-	-	(834)	(834)	17 742	16 799	17 779
Planning and development		18 576	-	-	-	-	-	(834)	(834)	17 742	16 742	17 718
Road transport		-	-	-	-	-	-	-	-	-	57	61
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		8 144	-	-	-	-	-	927	927	9 071	14 854	15 802
Total Expenditure - Functional	3	187 423	-	-	-	-	-	(4 261)	(4 261)	183 162	191 325	202 185
Surplus/ (Deficit) for the year		(29 791)	-	-	-	-	-	(0)	(0)	(29 791)	(36 434)	(42 118)

Explanatory notes to MBRR Table B2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

- Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
- Note the Total Revenue on this table includes capital revenues (Transfers recognized – capital) and so does not balance to the operating revenue shown on Table B4.

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

DC36 Waterberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28 February 2021												
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 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		152 259	-	-	-	-	-	(3 740)	(3 740)	148 520	153 812	158 940
Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		1 192	-	-	-	-	-	(1 192)	(1 192)	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		3 151	-	-	-	-	-	-	-	3 151	-	-
Vote 8 - Health Services		165	-	-	-	-	-	-	-	165	173	181
Vote 9 - Abbatir		865	-	-	-	-	-	671	671	1 535	905	946
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	157 632	-	-	-	-	-	(4 261)	(4 261)	153 371	154 889	160 067
Expenditure by Vote	1											
Vote 1 - Executive & Council		47 008	-	-	-	-	-	(4 060)	(4 060)	42 948	44 891	47 624
Vote 2 - Corporate Services		23 224	-	-	-	-	-	1 399	1 399	24 623	17 483	18 501
Vote 3 - Budget & Treasury		21 271	-	-	-	-	-	564	564	21 834	36 108	38 261
Vote 4 - Planning & Development		10 463	-	-	-	-	-	(830)	(830)	9 632	8 903	9 461
Vote 5 - Community Services		7 175	-	-	-	-	-	(131)	(131)	7 044	13 066	13 894
Vote 6 - Public Safety		39 592	-	-	-	-	-	(1 275)	(1 275)	38 318	21 591	22 139
Vote 7 - Road Transport		8 113	-	-	-	-	-	(3)	(3)	8 110	7 896	8 318
Vote 8 - Health Services		22 434	-	-	-	-	-	(553)	(553)	21 881	26 533	28 186
Vote 9 - Abbatir		8 144	-	-	-	-	-	927	927	9 071	14 854	15 802
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	187 423	-	-	-	-	-	(3 961)	(3 961)	183 462	191 325	202 185
Surplus/ (Deficit) for the year	2	(29 791)	-	-	-	-	-	(300)	(300)	(30 091)	(36 436)	(42 118)

Explanatory notes to MBRR Table B3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

- Table B3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote. The following table is an analysis of the surplus or deficit for the electricity and water trading services.

(Table B4) – Adjustment Budget Financial Performance (revenue and expenditure)

DC36 Waterberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28 February 2021

Description	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 Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
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												
Interest earned - external investments		8 800						(3 439)	(3 439)	5 360	9 205	9 628
Interest earned - outstanding debtors		–								–		
Dividends received		–								–		
Fines, penalties and forfeits		–								–		
Licences and permits		–								–		
Agency services		–								–		
Transfers and subsidies		147 467						(1 192)	(1 192)	146 275	144 070	149 273
Other revenue	2	1 066	–	–	–	–	–	670	670	1 736	1 117	1 166
Gains												
Total Revenue (excluding capital transfers and contributions)		157 332	–	–	–	–	–	(3 961)	(3 961)	153 371	154 391	160 067
Expenditure By Type												
Employee related costs		122 519	–	–	–	–	–	(2 539)	(2 539)	119 979	130 101	138 118
Remuneration of councillors		9 233								9 233	9 810	10 423
Debt impairment										–		
Depreciation & asset impairment		8 628	–	–	–	–	–	–	–	8 628	9 025	9 440
Finance charges										–		
Bulk purchases		–	–	–	–	–	–	–	–	–	–	–
Other materials		4 603						(557)	(557)	4 046	4 244	4 439
Contracted services		12 069	–	–	–	–	–	(589)	(589)	11 481	8 663	9 059
Transfers and subsidies										–		
Other expenditure		30 371	–	–	–	–	–	(277)	(277)	30 095	29 484	30 706
Losses												
Total Expenditure		187 423	–	–	–	–	–	(3 961)	(3 961)	183 462	191 325	202 185
Surplus/(Deficit)		(30 091)	–	–	–	–	–	(0)	(0)	(30 091)	(36 934)	(42 118)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		300						(300)	(300)	–	500	
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) before taxation		(29 791)	–	–	–	–	–	(300)	(300)	(30 091)	(36 434)	(42 118)
Taxation										–		
Surplus/(Deficit) after taxation		(29 791)	–	–	–	–	–	(300)	(300)	(30 091)	(36 434)	(42 118)
Attributable to minorities										–		
Surplus/(Deficit) attributable to municipality		(29 791)	–	–	–	–	–	(300)	(300)	(30 091)	(36 434)	(42 118)
Share of surplus/ (deficit) of associate										–		
Surplus/ (Deficit) for the year		(29 791)	–	–	–	–	–	(300)	(300)	(30 091)	(36 434)	(42 118)

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R157 332 million in 2020/2021 was reduced to R153 371 due to interest income under performance as well as correction o grants erroneously included in the budget.
2. Total expenditure is R87 423 million decreased by R3 961 adjusted budget of R183 462 million.
3. Employee related costs are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to address the municipality dependency on grants.

(Table B5) – Adjustment Budget Capital Expenditure by vote, standard classification and funding source.

DC36 Waterberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28 February 2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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 Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		3 536	-	-	-	-	-	(1 100)	(1 100)	2 436	500	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health Services		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Abattoir		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	3 536	-	-	-	-	-	(1 100)	(1 100)	2 436	500	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning & Development		800	-	-	-	-	-	-	-	800	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		9 984	-	-	-	-	-	-	-	9 984	-	-
Vote 7 - Road Transport		628	-	-	-	-	-	-	-	628	-	-
Vote 8 - Health Services		791	-	-	-	-	-	-	-	791	-	-
Vote 9 - Abattoir		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		12 203	-	-	-	-	-	-	-	12 203	-	-
Total Capital Expenditure - Vote		15 739	-	-	-	-	-	(1 100)	(1 100)	14 639	500	-
Capital Expenditure - Functional												
Governance and administration		9 320	-	-	-	-	-	(1 100)	(1 100)	8 220	500	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		9 320	-	-	-	-	-	(1 100)	(1 100)	8 220	500	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		5 791	-	-	-	-	-	-	-	5 791	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		5 495	-	-	-	-	-	-	-	5 495	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		295	-	-	-	-	-	-	-	295	-	-
Economic and environmental services		628	-	-	-	-	-	-	-	628	-	-
Planning and development		628	-	-	-	-	-	-	-	628	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	15 739	-	-	-	-	-	(1 100)	(1 100)	14 639	500	-
Funded by:												
National Government		300	-	-	-	-	-	(300)	(300)	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	300	-	-	-	-	-	(300)	(300)	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		15 439	-	-	-	-	-	(800)	(800)	14 639	-	-
Total Capital Funding		15 739	-	-	-	-	-	(1 100)	(1 100)	14 639	-	-

(Table B6) – Adjustment Budget Financial Position

DC36 Waterberg - Table B6 Adjustments Budget Financial Position - 28 February 2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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												
ASSETS												
Current assets												
Cash		(233 434)						–	–	(233 434)	(36 934)	(42 118)
Call investment deposits	1	–	–	–	–	–	–	87 431	87 431	87 431	–	–
Consumer debtors	1	(0)	–	–	–	–	–	–	–	(0)	–	–
Other debtors												
Current portion of long-term receivables												
Inventory												
Total current assets		(233 434)	–	–	–	–	–	87 431	87 431	(146 003)	(36 934)	(42 118)
Non current assets												
Long-term receivables									–	–		
Investments									–	–		
Investment property									–	–		
Investment in Associates									–	–		
Property, plant and equipment	1	13 739	–	–	–	–	–	–	–	13 739	500	–
Biological									–	–		
Intangible		2 000						–	–	2 000		
Other non-current assets		–						–	–	–		
Total non current assets		15 739	–	–	–	–	–	–	–	15 739	500	–
TOTAL ASSETS		(217 695)	–	–	–	–	–	87 431	87 431	(130 264)	(36 434)	(42 118)
LIABILITIES												
Current liabilities												
Bank overdraft									–	–		
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		–						–	–	–		
Trade and other payables		(191 234)	–	–	–	–	–	–	–	(191 234)	–	–
Provisions		–						–	–	–		
Total current liabilities		(191 234)	–	–	–	–	–	–	–	(191 234)	–	–
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		–	–	–	–	–	–	–	–	–	–	–
TOTAL LIABILITIES		(191 234)	–	–	–	–	–	–	–	(191 234)	–	–
NET ASSETS	2	(26 461)	–	–	–	–	–	87 431	87 431	60 970	(36 434)	(42 118)
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		64 734	–	–	–	–	–	(1 400)	(1 400)	63 334	(36 434)	(42 118)
Reserves		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		64 734	–	–	–	–	–	(1 400)	(1 400)	63 334	(36 434)	(42 118)

Explanatory notes to Table A6 - Budgeted Financial Position

- Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
- This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- Table 23 is supported by an extensive table of notes (SA3) providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions non-current;
 - Changes in net assets; and
 - Reserves

4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

(Table B7) Adjustment Budget Cash Flow

DC36 Waterberg - Table B7 Adjustments Budget Cash Flows - 28 February 2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates									–	–		
Service charges									–	–		
Other revenue		1 066								1 066	1 115	1 166
Transfers and Subsidies - Operational	1	147 467						(1 192)	(1 192)	146 275	144 070	149 273
Transfers and Subsidies - Capital	1	300						(300)	(300)	–	500	–
Interest		8 800						(3 439)	(3 439)	5 361		
Dividends		–							–	–		
Payments												
Suppliers and employees		(178 795)						–	–	(178 795)		
Finance charges									–	–		
Transfers and Grants	1								–	–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		(21 163)	–	–	–	–	–	(4 931)	(4 931)	(26 094)	145 685	150 439
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		(31 478)						4 931	4 931	(26 547)	(500)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(31 478)	–	–	–	–	–	4 931	4 931	(26 547)	(500)	–
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		(52 641)	–	–	–	–	–	–	–	(52 641)	145 185	150 439
Cash/cash equivalents at the year begin:	2	90 761						–	–	90 761	38 120	183 305
Cash/cash equivalents at the year end:	2	38 120	–	–	–	–	–	–	–	38 120	183 305	333 744

Explanatory notes to Table B7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

(Table B8) - Cash Backed Reserves/Accumulated Surplus Reconciliation

DC36 Waterberg - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28 February 2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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	38 120	–	–	–	–	–	–	–	38 120	183 305	333 744
Other current investments > 90 days		(271 554)	–	–	–	–	–	87 431	87 431	(184 123)	(220 239)	(375 862)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		(233 434)	–	–	–	–	–	87 431	87 431	(146 003)	(36 934)	(42 118)
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing									–	–		
Statutory requirements									–	–		
Other working capital requirements	2	(191 234)	–					(0)	(0)	(191 234)	–	–
Other provisions									–	–		
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		(191 234)	–	–	–	–	–	(0)	(0)	(191 234)	–	–
Surplus(shortfall)		(42 200)	–	–	–	–	–	87 431	87 431	45 231	(36 934)	(42 118)

Explanatory notes to Table B8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

(Table B9) Asset Management

DC36 Waterberg - Table B9 Asset Management - 28 February 2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	10 111	–	–	–	–	–	–	–	10 111	500	–
Licences and Rights		2 000	–	–	–	–	–	–	–	2 000	–	–
Intangible Assets		2 000	–	–	–	–	–	–	–	2 000	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		1 036	–	–	–	–	–	–	–	1 036	–	–
Machinery and Equipment		2 091	–	–	–	–	–	–	–	2 091	500	–
Transport Assets		4 984	–	–	–	–	–	–	–	4 984	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets to be adjusted	2	5 000	–	–	–	–	–	628	628	5 628	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		5 000	–	–	–	–	–	–	–	5 000	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		5 000	–	–	–	–	–	–	–	5 000	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	628	628	628	–	–
Investment properties		–	–	–	–	–	–	628	628	628	–	–
Operational Buildings		(0)	–	–	–	–	–	–	–	(0)	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	(0)	–	–	–	–	–	–	–	(0)	–	–
Total Capital Expenditure to be adjusted	4	15 110	–	–	–	–	–	628	628	15 738	500	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		5 000	–	–	–	–	–	–	–	5 000	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		5 000	–	–	–	–	–	–	–	5 000	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	628	628	628	–	–
Investment properties		–	–	–	–	–	–	628	628	628	–	–
Operational Buildings		(0)	–	–	–	–	–	–	–	(0)	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		(0)	–	–	–	–	–	–	–	(0)	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		2 000	–	–	–	–	–	–	–	2 000	–	–
Intangible Assets		2 000	–	–	–	–	–	–	–	2 000	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		1 036	–	–	–	–	–	–	–	1 036	–	–
Machinery and Equipment		2 091	–	–	–	–	–	–	–	2 091	500	–
Transport Assets		4 984	–	–	–	–	–	–	–	4 984	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE to be adjusted	4	15 110	–	–	–	–	–	628	628	15 738	500	–
ASSET REGISTER SUMMARY - PPE (WDV)	5	15 739	–	–	–	–	–	–	–	15 739	500	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Assets		6 000	–	–	–	–	–	–	–	6 000	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other Assets		928	–	–	–	–	–	–	–	928	500	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		2 000	–	–	–	–	–	–	–	2 000	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		236	–	–	–	–	–	–	–	236	–	–
Machinery and Equipment		1 591	–	–	–	–	–	–	–	1 591	–	–
Transport Assets		4 984	–	–	–	–	–	–	–	4 984	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	15 739	–	–	–	–	–	–	–	15 739	500	–
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		8 628	–	–	–	–	–	–	–	8 628	9 025	9 440
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		8 628	–	–	–	–	–	–	–	8 628	9 025	9 440
Renewal and upgrading of Existing Assets as % of total capex		33.1%	0.0%							35.8%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn"		57.9%	0.0%							65.2%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%							0.0%	0.0%	0.0%
Renewal and upgrading and R&M as a % of PPE		31.8%	0.0%							35.8%	0.0%	0.0%

PART 2 - SUPPORTING DOCUMENTATION

6. ADJUSTMENT TO BUDGET ASSUMPTIONS

Council approved the 2020/2021 Special Adjustment Budget in Item A302/2020 on 30 September 2020. A mid-year assessment was carried out based on the actual figures for the period ending 31 December 2020. The Budget Adjustment is required mainly due to the following:

- Increase in Abattoir revenue projections
- Decrease in the investment income projections
- Increase in overtime expenditure for fire fighters
- Adjustment of IDP projects
- Virements and savings in operating expenditure
- Adjustments to the 2019/2020 IDP

REVENUE

The municipality adjusted Revenue item investment income due to under-performance during the first half of the year as results of low interest rates. Other income which includes abattoir revenue) was also adjusted to the significant improvement in the abattoir operation as results of management improved controls.

DC36 Waterberg - Table B1 Adjustments Budget Summary - 28 February 2021

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
R thousands	A										
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	8 800	-	-	-	-	-	(3 439)	(3 439)	5 360	9 205	9 628
Transfers recognised - operational	147 467	-	-	-	-	-	(1 192)	(1 192)	146 275	144 070	149 273
Other own revenue	1 066	-	-	-	-	-	670	670	1 736	1 117	1 166
Total Revenue (excluding capital transfers and contributions)	157 332	-	-	-	-	-	(3 961)	(3 961)	153 371	154 391	160 067

EXPENDITURE

The expenditure decreased by R3 961 to R183 462 million

Description	Revised Budget 2020/21 Budget	Actuals - 31 Dec 2020	Actuals - 31 Dec 2020 (%)	Proposed Adjustment 2020/21	Draft Adjustment Budget 2020/21
Equitable Share	47 028 000	35 758 470	76%		47 028 000
RSC Levies Replacement	88 678 000	67 182 580	76%		88 678 000
Councillor Remuneration and Ward Committee	6 418 000	5 417 950	84%		6 418 000
Financial Management Grant	1 000 000	392 020	39%		1 000 000
Rural Roads Asset Management Systems Grant	2 151 000		0%		2 151 000
Expanded Public Works Programme Integrated	1 000 000		0%		1 000 000
Municipal Systems Improvement Grant	300 000		0%	(300 000)	-
Disaster Relief Fund	1 192 000		0%	(1 192 000)	-
Total Grants - Per DORA 2020/21	147 767 000	108 751 020		(1 492 000)	146 275 000
Investment Income	8 799 744	2 135 380	24%	(3 439 296)	5 360 448
Service Charges - Abattoir Income	864 972	784 311	91%	669 900	1 534 872
Other Income	200 664	55 616	28%	-	200 664
Total Operating Revenue	157 632 380	111 726 327		(4 261 396)	153 370 984
Employee Costs	116 400 227	56 359 660	48%	(767 592)	115 632 635
Councillors Remuneration	9 232 860	4 290 568	46%	0	9 232 860
General Expenses	29 885 351	13 284 146	44%	1 003 006	30 888 357
General Expenses - Councillors	3 341 588	390 791	12%	(1 385 627)	1 955 961
Traditional Leaders - Remuneration	-	-		-	-
Contracted Services - Fire Fighting	4 273 824	1 822 484	43%	-	4 273 824
Accounting Costs - Depreciation	8 627 712	-	0%	-	8 627 712
Accounting Costs - Employee Costs	6 118 851	36 225	1%	(1 771 782)	4 347 069
Project Expenditure	9 542 992	329 840	3%	(1 039 400)	8 503 592
Total Operating Costs	187 423 404	76 513 712		(3 961 396)	183 462 009
Surplus/(Deficit)	(29 791 024)	35 212 615		(300 000)	(30 091 025)
Surplus/(Deficit) - Excl Accounting Costs	(14 129 181)	35 578 680		(3 111 182)	(17 240 364)

7. ADJUSTMENT TO BUDGET FUNDING

DC36 Waterberg - Supporting Table SB6 Adjustments Budget - funding measurement:

DC36 Waterberg - Supporting Table SB6 Adjustments Budget - funding measurement - 28 February 2021

Description	Ref	MFMA section	2017/18 Audited Outcome	2018/19 Audited Outcome	2019/20 Audited Outcome	Medium Term Revenue and Expenditure Framework				
R thousands						Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2021/22	Budget Year +2 2022/23
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				38 120	-	38 120	183 305	333 744
Cash + investments at the yr end less applications - R'000	2	18(1)b				(42 200)	-	45 231	(36 934)	(42 118)
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				(29 791)	-	(30 091)	(36 434)	(42 118)
Service charge rev % change - macro CPI target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	0.0%	0.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	100.0%	0.0%	61.4%	99.8%	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				200.0%	0.0%	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				100.0%	0.0%	99.2%	100.0%	100.0%
Current consumer debtors % change - inc/(decr)	11	18(1)a							-100.0%	0.0%
Long term receivables % change - inc/(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	14	20(1)(vi)				33.1%	0.0%	35.8%	0.0%	0.0%

8. ADJUSTMENT TO EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMME

DC36 Waterberg - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28 February 2021

Description	Ref	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		147 767	–	–	–	(300)	(300)	147 467	144 070	149 273
Local Government Equitable Share		142 124				–	–	142 124	140 801	145 873
Finance Management		1 000					–	1 000	1 000	1 000
EPWP Incentive		1 000					–	1 000		
		–					–	–		
Municipal Systems Improvement		300				(300)	(300)	–	–	
Disaster relief fund		1 192					–	1 192		
Rural Roads Asset Management Systems Grant		2 151					–	2 151	2 269	2 400
Provincial Government:		–	–	–	–	–	–	–	–	–
							–	–		
							–	–		
							–	–		
Other transfers and grants [insert description]							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total operating expenditure of Transfers and Grants:		147 767	–	–	–	(300)	(300)	147 467	144 070	149 273
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		–	–	–	–	–	–	–	–	–
							–	–		
							–	–		
							–	–		
Other capital transfers [insert description]							–	–		
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]							–	–		
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total capital expenditure of Transfers and Grants		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		147 767	–	–	–	(300)	(300)	147 467	144 070	149 273

9. ADJUSTMENT TO ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

- N/A

10. ADJUSTMENT TO COUNCILLOR ALLOWANCES AND EMPLOYEES BENEFITS

DC36 Waterberg - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28 February 2021

Summary of remuneration	Ref	Budget Year 2020/21									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5	6	7	8	9	10	11	12	
		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		5 797							–	5 797	0.0%
Pension and UIF Contributions		628							–	628	0.0%
Medical Aid Contributions		291							–	291	0.0%
Motor Vehicle Allowance		1 682							–	1 682	0.0%
Cellphone Allowance		629							–	629	
Housing Allowances		–							–	–	
Other benefits and allowances		206							–	206	
Sub Total - Councillors		9 233	–			–		–	–	9 233	0.0%
% increase			(0)							–	
Senior Managers of the Municipality											
Basic Salaries and Wages		3 389							–	3 389	0.0%
Pension and UIF Contributions		705							–	705	0.0%
Medical Aid Contributions		391							–	391	0.0%
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance		749							–	749	0.0%
Cellphone Allowance		84							–	84	0.0%
Housing Allowances		–							–	–	
Other benefits and allowances		389							–	389	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Senior Managers of Municipality		5 708	–	–		–		–	–	5 708	0.0%
% increase			(0)							–	
Other Municipal Staff											
Basic Salaries and Wages		77 599						(2 539)	(2 539)	75 060	-3.3%
Pension and UIF Contributions		9 734							–	9 734	0.0%
Medical Aid Contributions		3 968							–	3 968	0.0%
Overtime		983							–	983	0.0%
Performance Bonus									–	–	
Motor Vehicle Allowance		1 898							–	1 898	0.0%
Cellphone Allowance		550							–	550	0.0%
Housing Allowances		2 934							–	2 934	
Other benefits and allowances		14 687							–	14 687	
Payments in lieu of leave		4 458							–	4 458	0.0%
Long service awards									–	–	
Post-retirement benefit obligations	5	–							–	–	
Sub Total - Other Municipal Staff		116 811	–	–	–	–	–	(2 539)	(2 539)	114 272	-2.2%
% increase											
Total Parent Municipality		131 752	–	–	–	–	–	(2 539)	(2 539)	129 212	-1.9%
TOTAL SALARY, ALLOWANCES & BENEFITS		131 752	–	–	–	–	–	(2 539)	(2 539)	129 212	-1.9%
% increase											
TOTAL MANAGERS AND STAFF		122 519	–	–	–	–	–	(2 539)	(2 539)	119 979	-2.1%

11. ADJUSTMENT TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2019 /20	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2020 - 2021	Annual Target 2021-2022	Annual Target 2022 - 2023	Evidence
1.	Spatial rationale	To coordinate spatial transformation	Integrated Planning	# of Highly rated IDP	1	N/A	N/A	N/A	1 highly rated IDP	1 highly rated IDP	1 highly rated IDP	1 highly rated IDP	CoGHSTA IDP report
2.	Spatial rationale	To coordinate spatial transformation	Integrated Planning	Number of IDP adopted by council by 31 May 2021	1/1	N/A	N/A	1 Draft IDP 31 March 2020	1 Final IDP 31 May 2020	1	1	1	Council resolution
3.	Spatial rationale	To facilitate access and transform land and rural tourism development	Integrated planning	Number of DMPT Meeting	0/4	1	1	1	1	4	4	4	Invitation Agenda Minutes Attendance register
4.	Basic service delivery	To preserve and protect natural resources and promote public health	Municipal Health	Number of Food outlets issued with certificate of compliance	New	20	20	20	20	80	80	80	Signed copies of certificates
5.	Basic service delivery	To coordinate and monitor social and infrastructure development for the	Municipal health	Number of permitted land fill site monitored	5/8	9	9	9	9	9	9	9	Reports

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2019 /20	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2020 - 2021	Annual Target 2021-2022	Annual Target 2022 - 2023	Evidence
		provision and access to services.											
6.	Basic delivery service	To coordinate and monitor infrastructure development for the provision and access to service	Disaster Management	Number of Disaster Management stakeholder consultative meetings held	8	2	4	6	8	8	8	8	Invitation Agenda Minutes Attendance register
7.	Basic service delivery	To coordinate and monitor infrastructure development for the provision and access to	Fire fighting	Number of Fire-fighting reports submitted by local municipalities	24	6	12	18	24	24	24	24	Fire-fighting Quarterly reports
8.	Financial management and viability	To effectively manage finances and resource mobilisation.	Expenditure Management	% Operating budget variance in terms of SDBIP	20,31%	10%	10%	10%	10%	10%	10%	10%	Annexure B Financial Report
9.	Financial management and viability	To effectively manage finances and resource mobilisation.	Expenditure Management	% Capital budget variance in terms of SDBIP	14%	10%	10%	10%	10%	10%	10%	10%	Annexure C Financial report

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2019 /20	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2020 - 2021	Annual Target 2021-2022	Annual Target 2022 - 2023	Evidence
10	Financial management and viability	To effectively manage finances and resource mobilisation.	Reporting	Number of section 71 MFMA report submitted within timeframe	12/12	3	3	3	3	12	12	12	Submission letters or email
11	Local Economic Development	To create a conducive environment for radical economic development.	Economic development	Number LED forum meetings held	4	1	1	1	1	4	4	4	Attendance register , Agenda , Minutes and invitations
12	Local Economic Development	To create a conducive environment for radical economic development.	Economic development	% of LED forums resolutions implemented	100 % 9/9	100%	100%	100%	100%	100 %	100%	100 %	LED resolution register
13	Good Governance and Public Participation	To develop and implement integrated management & governance systems	Monitoring and Evaluation	Number of section 72 Report Mid-year Budget and performance Report	1/125/01/2019	N/A	N/A	1	N/A	1	1	1	Submission letter or acknowledgment letter

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2019 /20	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2020 - 2021	Annual Target 2021-2022	Annual Target 2022 - 2023	Evidence
				submitted by 25 January 2021									
14	Good Governance and Public Participation	To develop and implement integrated management & governance systems	Monitoring and Evaluation	Number of Submission of Annual Performance Report and AFS by 31 August 2020.	1/1	1	N/A	N/A	N/A	1	1	1	Submission letter or acknowledgment letter
15	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	AG - Audit outcome/Opinion	Qualified	N/A	N/A	Unqualified	N/A	Unqualified	Unqualified	Unqualified	Audit opinion
16	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	% AG material audit queries resolved	100 % 32/32	N/A	N/A	N/A	100%	100 %	100%	100 %	Audit action plan
17	Good Governance and Public	To develop and implement integrated	Auditing	% Identified risk resolved within timeframe	50% 9/18	25%	50%	75%	100 %	100 %	100%	100 %	Risk register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2019 /20	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2020 - 2021	Annual Target 2021-2022	Annual Target 2022 - 2023	Evidence
	c Participation	management and governance systems		mes as specified in risk plan									
18	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	% of internal audit findings resolved	70% 14/20	25%	50%	75%	100%	100%	100%	100%	Internal audit action plan
19	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	# of Audit committee meetings held	4	1	1	1	1	4	4	4	Minutes and Attendance register
20	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	% of Audit Committee recommendations implemented	83% 5/6	100%	100%	100%	100%	100%	100%	100%	Audit Committee recommendations
21	Good Governance and Public	To develop and implement integrated	Governance	% Council resolutions implemented	88.2% 9/9 83/94	100%	100%	100%	100%	100%	100%	100%	Council resolutions implemented register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2019 /20	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2020 - 2021	Annual Target 2021-2022	Annual Target 2022 - 2023	Evidence
	c Participation	management and governance systems		within timeframes									
22	Good Governance and Public Participation	To develop and implement integrated management and governance	Public Participation	Number of IDP Representative Forum meetings convened	4/4	1 Approval process plan	1 Analysis phase	1 Tabling of Draft 2021/22 IDP	1 Approval Of final 2021/22 IDP	4	4	4	Invitations, Agenda, minutes & attendance register
23	Good Governance and Public Participation	To develop and implement integrated management and governance	Governance	% of MPAC resolutions implemented	100 % 6/6	100%	100%	100%	100%	100 %	100%	100 %	Resolution register
24	Good Governance and Public Participation	To develop and implement integrated management and governance	Governance	Oversight report approved by council by 31 march 2021	1	N/A	N/A	N/A	1	1	1	1	Council resolution
25	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Human Resources Management	Number of Senior Management with signed Performance Agreements	6	6	N/A	N/A	N/A	6	6	6	Agreements

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2019 /20	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2020 - 2021	Annual Target 2021-2022	Annual Target 2022 - 2023	Evidence
26	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Capacity building and Training (HRD)	Number of officials and Councilors capacitated in terms of the workplace skills plan by end June 2021	21	5	5	5	10	25	40	40	Attendance registers
27	Transformation and Organisational Development	To Improve, attract, develop and retain best human capital	Occupational Health and Safety	Number of OHS Committee meetings held by 30 June 2021	New	1 OHS Meeting	1 OHS Meeting	1 OHS Meeting	1 OHS Meeting	4 OHS meetings	4 OHS meetings	4 OHS meetings	Attendance registers
28	Transformation and Organisational Development	To improve Administration and Governance Capacity	Information and Communication Technology	Number of ICT Steering Committee Meeting Held	4	1	1	1	1	4	4	4	Transformation and Organisational Development
29	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Organisational Development	Number of approved SDBIP by the Executive Mayor by 28	100 % 15 June 2018	N/A	N/A	N/A	1 approved SDBIP	1 approved SDBIP	1 approved SDBIP	1 approved SDBIP	Approved SDBIP

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2019 /20	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2020 - 2021	Annual Target 2021-2022	Annual Target 2022 - 2023	Evidence
	ent			June 2021									
30	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Monitoring and Evaluation	Number of Annual Performance evaluation conducted	0/1	N/A	N/A	N/A	1	1	1	1	Attendance register
31	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Monitoring and Evaluation	% of Annual report (sec 121) adopted & submitted to MEC by 31 March 2021	100 % approved 28 March 2019	N/A	N/A	N/A	100% Approval of final 2019/20 AR	100 %	100%	100 %	Council resolution & submission letter
32	Transformation and Organisational Development	To improve Administration and Governance Capacity	Legal Services	Number of litigation reports compiled and submitted to council by 30 June 2021	2	1	1	1	1	4	4	4	Litigation Reports with Council Resolution
33	Transformation and Governance	To improve Administration and Governance	Human Resource Management	Number of LLF meetings held by end	4	1	1	1	1	1	4	4	Attendance register Minutes

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2019 /20	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2020 - 2021	Annual Target 2021-2022	Annual Target 2022 - 2023	Evidence
	Organisational Development	Capacity	Management	June 2021									

12. ADJUSTMENT TO CAPITAL EXPENDITURE

DC36 Waterberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28 February 2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands		A		B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		3 536	-	-	-	-	-	(1 100)	(1 100)	2 436	500	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health Services		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Abbatior		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	3 536	-	-	-	-	-	(1 100)	(1 100)	2 436	500	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning & Development		800	-	-	-	-	-	-	-	800	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		9 984	-	-	-	-	-	-	-	9 984	-	-
Vote 7 - Road Transport		628	-	-	-	-	-	-	-	628	-	-
Vote 8 - Health Services		791	-	-	-	-	-	-	-	791	-	-
Vote 9 - Abbatior		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		12 203	-	-	-	-	-	-	-	12 203	-	-
Total Capital Expenditure - Vote		15 739	-	-	-	-	-	(1 100)	(1 100)	14 639	500	-
Capital Expenditure - Functional												
Governance and administration		9 320	-	-	-	-	-	(1 100)	(1 100)	8 220	500	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		9 320	-	-	-	-	-	(1 100)	(1 100)	8 220	500	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		5 791	-	-	-	-	-	-	-	5 791	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		5 495	-	-	-	-	-	-	-	5 495	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		295	-	-	-	-	-	-	-	295	-	-
Economic and environmental services		628	-	-	-	-	-	-	-	628	-	-
Planning and development		628	-	-	-	-	-	-	-	628	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	15 739	-	-	-	-	-	(1 100)	(1 100)	14 639	500	-
Funded by:												
National Government		300	-	-	-	-	-	(300)	(300)	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	300	-	-	-	-	-	(300)	(300)	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		15 439	-	-	-	-	-	(800)	(800)	14 639	-	-
Total Capital Funding		15 739	-	-	-	-	-	(1 100)	(1 100)	14 639	-	-

13. OTHER SUPPORTING DOCUMENTS

- None

14. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I _____ Municipal Manager of Waterberg District Municipality, hereby certify that the 2020/2021 Adjustment Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name _____
MUNICIPAL MANAGER OF WATERBERG DISTRICT MUNICIPALITY

Signature _____

Date _____