

WATERBERG DISTRICT MUNICIPALITY DC36



ADJUSTED BUDGET 2019/2020

28 February 2020

EXTRACT OF THE COUNCIL RESOLUTIONS DATED 28 FEBRUARY 2020

WATERBERG DISTRICT MUNICIPALITY



A259/2020 2019/20 BUDGET ADJUSTMENT

Item 01/28/02/2020

RESOLVED:

THAT:

1. The report of the Chief Financial Officer regarding the 2019/20 Adjustment Budget be noted.
2. Council approve the Adjusted Budget for the 2019/20 budget year as contained in the agenda.
3. Council approve the revised SDBIP project spending forecasts for the 2019/20 budget year as contained in the agenda.
4. The 2019/20 Adjustment Budget be submitted to National and Provincial Treasury in printed and electronic formats within 10 working days after Council approval in compliance with MFMA section 22(b)(i) and MBRR section 27(2)(a) & (b).
5. The budget & SDBIP adjustments be made public in compliance with MFMA section 54(3).

A260/2020 ADJUSTMENT 2019/2020 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

Item 02/28/02/2020

RESOLVED:

THAT

1. The Adjustment 2019/20 SDBIP be approved.
2. The notice on the adjustment SDBIP issued and the Document be placed on the website for public consumption.
3. The Adjusted SDBIP be submitted to National Treasury, Provincial Treasury and COGHSTA
4. The revised SDBIP be used to prepare the 2019/20 Annual Performance Report which will be submitted on 31 August 2020.

MZ NAMATE
ACTING MUNICIPAL MANAGER

03/03/2020
DATE

ITEM :

REPORT OF THE CHIEF FINANCIAL OFFICER

2019/20 BUDGET ADJUSTMENT

PURPOSE OF THE REPORT

The purpose of the report is to obtain Council's approval for the Budget Adjustment of the 2019/20 financial year.

STATUTORY/LEGAL REQUIREMENT

Municipal adjustments budgets

MFMA Section 28 states that:

28. (1) A municipality may revise an approved annual budget through an adjustments budget.

(2) An adjustments budget—

- (a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;*
- (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;*
- (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;*
- (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;*
- (e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;*
- (f) may correct any errors in the annual budget; and*
- (g) may provide for any other expenditure within a prescribed framework.*

MFMA section 28(b) means that we can only increase existing spending programmes, not add new ones, e.g. projects.

(5) When an adjustments budget is tabled, it must be accompanied by—

- (a) an explanation how the adjustments budget affects the annual budget;*
- (b) a motivation of any material changes to the annual budget;*
- (c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and*
- (d) any other supporting documentation that may be prescribed.*

(6) Municipal tax and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan.

National Treasury Circular 42 gives guidance on the funding of the Budget & Adjustment Budget and that all must be cash backed.

STATUTORY/LEGAL REQUIREMENT *(continued)*

National Treasury Circular 66 dated 11 December 2012 requires that the Auditor General must from 2012/2013 express an opinion in relation to non-cash items as it relates to unauthorised expenditure resulting from overspending.

MBRR paragraph 23 states that:

An Adjustment Budget may be tabled after the Mid-Year Budget & Performance Assessment has been tabled to Council, but not later than 28 February. Only one Adjustment Budget is allowed annually, unless in special cases of additional revenue or after unforeseeable and unavoidable expenditure. An Adjustment Budget to approve the roll-overs of the prior year must be approved by Council by 25 August annually if there are roll-overs on projects.

Only the council may authorise instances of unauthorised expenditure, and *council must do so through an adjustments budget*. This is the rationale for the provisions in **regulation 23(6) of the Municipal Budget and Reporting Regulations (MBRR)** governing when council may authorise unauthorised expenditure in an adjustments budget.

Section 160(2) of the Constitution provides that a council may not delegate the approval of budgets or the imposition of rates, taxes, levies and duties. In other words, *only the council may make decisions related to the raising of municipal revenues and approving (or authorising) the spending of those revenues through the budget or an adjustments budget*.

Unforeseen and unavoidable expenditure

MFMA section 29. (1) *The mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.*

(2) Any such expenditure—

- (a) must be in accordance with any framework that may be prescribed;*
- (b) may not exceed a prescribed percentage of the approved annual budget;*
- (c) must be reported by the mayor to the municipal council at its next meeting; and*
- (d) must be appropriated in an adjustments budget.*

(3) If such adjustments budget is not passed within 60 days after the expenditure was incurred, the expenditure is unauthorised and section 32 applies.

Unspent funds

MFMA section 30. *The appropriation of funds in an annual or adjustments budget lapses to the extent that those funds are unspent at the end of the financial year to which the budget relates, except in the case of an appropriation for expenditure made for a period longer than that financial year in terms of section 16(3).*

MFMA section 22. *Immediately after an annual budget is tabled in a municipal council, the accounting officer of the municipality must*

- (b) submit the annual budget—*
- (i) in both printed and electronic formats to the National Treasury and the relevant provincial treasury;*

STATUTORY/LEGAL REQUIREMENT *(continued)*

Municipal Budget & Reporting Regulations:

“supporting documentation”, in relation to –

- (a) an annual budget of a municipality, means documentation referred to in section 17(3) of the Act;**
- (b) an annual budget of a municipal entity, means documentation that informs the annual budget;**
- (c) an adjustments budget of a municipality, means documentation referred to in section 28(5)(d) of the Act; or**
- (d) an adjustments budget of a municipal entity, means documentation that informs the adjustments budget.**

26. (1) A municipal council must consider the full implications, financial or otherwise, of the adjustments budget and supporting documentation referred to in regulation 21 before approving the adjustments budget.

In terms of MBRR section 27 (2) (b) you must also submit the adjusted SDBIP 10 working days after council approved it in terms of MFMA section 54 (1) (c):

Submission of approved adjustments budget and other documents

27. (1) The municipal manager must comply with section 28(7) of the Act read together with section 24(3) of the Act within ten working days after the municipal council has approved an adjustments budget.

(2) When submitting an adjustments budget to the National Treasury and the relevant provincial treasury in terms of section 28(7) of the Act read together with section 24(3) of the Act, the municipal manager must also submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form –

- (a) the supporting documentation within ten working days after the municipal council has approved the adjustments budget;**
- (b) the amended service delivery and budget implementation plan, within ten working days after the council has approved the amended plan in terms of section 54(1)(c) of the Act; and**

STATUTORY/LEGAL REQUIREMENT (continued)

Municipal Budget & Reporting Regulations:

Authorisation of unforeseen and unavoidable expenditure

71. (1) The mayor of a municipality may authorise expenditure in terms of section 29 of the Act only if –

- (a) the expenditure could not have been foreseen at the time the annual budget of the municipality was passed; and**
- (b) the delay that will be caused pending approval of an adjustments budget by the municipal council in terms of section 28(2)(c) of the Act to authorise the expenditure may –**
 - (i) result in significant financial loss for the municipality;**
 - (ii) cause a disruption or suspension, or a serious threat to the continuation, of a basic municipal service;**
 - (iii) lead to loss of life or serious injury or significant damage to property; or**
 - (iv) obstruct the municipality from instituting or defending legal proceedings on an urgent basis.**

(2) The mayor of a municipality may not authorise expenditure in terms of section 29 of the Act if the expenditure –

- (a) was considered by the council, but not approved in the annual budget or an adjustments budget;**
- (b) is required for –**
 - (i) price increases of goods or services during the financial year;**
 - (ii) new municipal services or functions during the financial year;**
 - (iii) the extension of existing municipal services or functions during the financial year;**
 - (iv) the appointment of personnel during the financial year; or**
 - (v) allocating discretionary appropriations to any vote during the financial year; or**
- (c) would contravene any existing council policy; or**
- (d) is intended to ratify irregular or fruitless and wasteful expenditure.**

STATUTORY/LEGAL REQUIREMENT *(continued)*

Municipal Budget & Reporting Regulations:

Monetary limits on unforeseen and unavoidable expenditure

72. The amount of expenditure that a mayor of a municipality may authorise in terms of section 29 of the Act is limited to –

- (a)** 5% of the municipality's own revenue in the case of a municipality with approved total revenue in its current annual budget not exceeding R250 million;
- (b)** the greater of R 5 million or 4% of the municipality's own revenue in the case of a municipality with approved total revenue in its current annual budget greater than R250 million but not exceeding R500 million; and
- (c)** R15 million in the case of a municipality with approved total revenue in its current annual budget greater than R500 million.

Thus, section 71 means that unforeseen adjustments could not have existed at original budget time and they should not have been projects that had been considering during the original budget but not approved.

Adjustments may also not be made for new appointments or discretionary allocations or to contravene an existing council policy.

In terms of Section 72, our own revenue is only interest and abattoir, thus 7% of R143 871 168 amounting to R10 622 172 for the current financial period.

In terms of MFMA section 54 (1) (c) the municipality must make revisions to the SDBIP based on the mid-year performance assessment (MFMA s 72) and submit to council for approval following approval of the Adjustment Budget:

Budgetary control and early identification of financial problems

54. (1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must—

- (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;*
- (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.*

The new Municipal Budget and Reporting Regulations, Notice 393 of 2009, Government Gazette no 32141 dated 17 April 2009 is effective for budgets prepared from 1 July 2010.

BACKGROUND, EXPOSITION, FACTS AND PROPOSALS

Council approved the 2019/2020 Annual Budget in Item A222/2019 on 31 May 2019. A mid-year assessment was carried out based on the actual figures for the period ending 31 December 2019. The Budget Adjustment is required mainly due to the following:

- Increase in employee related costs due to lower than budgeted actual
- Increase in overtime expenditure for fire fighters
- Increase in councillors' travel allowance costs due to lower than budgeted actual expenditure
- Rollover of procurement of fire-fighting equipment (red fleet)
- Adjustment of IDP projects
- Decrease in abattoir revenue projections
- Virements and savings in operating expenditure
- Adjustments to the 2019/20 IDP

The 2018/19 Adjustment Budget for the approval of projects rolled over from the previous year in terms of MBRR section 23 was approved by Council on 23 October 2019 in Council item A243/2019.

The Adjustment Budget is discussed as follows:

OPERATING REVENUE

Council approved budgeted revenue of R 143 871 158. The abattoir performance has declined during the first six months of the current 2019/20 budget year as results of losing clients to the privately owned Abattoir in Mookgophong. Therefore the revenue is lower than anticipated, however the corresponding variable operating expenditure directly related to service delivery continues to increase year on year. As at 31 December 2019, Abattoir income received was R 567 116 against the full year budget of R 2 165 957, therefore an adjustment of R 889 053 is required to ensure more realistic revenue projections, expenditure was also adjusted downwards by the same amount as required by Section 28 of the Municipal Finance Management Act. It is critical for the Municipality to decide on the future operating model of the Abattoir urgently to curb the financial losses and thereby overcome the current challenges. To this effect, PED will be tabling to Council for approval various options recommended from the feasibility study conducted.

The total adjustment to revenue is decrease of R 889 053 bringing the total budgeted revenue after adjustment to R 142 982 115.

OPERATING EXPENDITURE

Council approved an operating expenditure budget amounting to R 169 734 514 (R180 062 514 including IDP operating & capital projects). The IDP roll over budget from 2018/19 that was approved by Council in October 2019 is also included in this adjusted budget. The approved roll-overs increased the operating budget by R 550 000 to R 170 284 920 whilst the Capital Budget increased by R 1 450 000 to R 11 778 000.

The major operational expenditure budget adjustment is on employee related costs which include overtime (R 3 108 914) and general expenditure Councillors (R 985 135) to address budget shortfall

on travel claims. The budget shortfall on the employee related costs and travel claim were funded by savings on Contracted services (R 1 056 432), general expenditure (R 3 170 342) and Project expenditure (R 513 968) and Councillor Remuneration (R 242 361).

Therefore net operating expenditure would decrease by R 889 053 resulting in the total budgeted expenditure after adjustment being R 169 395 867 including the IDP operating projects.

The net effect is the increase in budget shortfall by R 550 000 to R 26 413 752 due to the roll-over referred above.

The shortfall in the 2019/20 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 2019/20 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.

Projects rolled over from prior years & Projects on the 2018/19 IDP

Section 28(e) of the MFMA reads as follows:

"an adjustment budget may authorise the spending of funds that were unspent at the end of the financial year where the under-spending could not reasonably have been foreseen at the time to include projected rollovers when the annual budget for the current year was approved by the council"

MBRR paragraph 23 states that:

An Adjustment Budget to approve the roll-overs of the prior year must be approved by Council by 25 August annually if there are roll-overs on projects.

In terms of Circular 54 and MFMA section 28(b) no new projects may be added during an Adjustment Budget but Council may consider requests that will be adding to / removing from existing projects.

An amount of 2 000 000, roll-over from the 2018/19 budget year approved in October 2019 (Council resolution A243/2019.) Was not included in the approval of the original 2019/20 annual budget.

Below is the list of projects rolled over from 2018/19 financial period:

SPLUMA	R 550 000
IT Equipment	R 800 000

Exchange Software Upgrade	R 400 000
Hydrant flow meter	R 250 000
Total	R2 000 000

Furthermore, an amount of R 19 452 015 for the firefighting equipment was rolled over from the 2018/19 budget year to the 2019/20 budget year however this was also not included in the approval of the original 2019/20 budget approved as well as roll overs approved in October 2019.

Attached as Annexure B, shows detailed project list and projects that were be rolled over from previous financial year. The total final budget for 2019/20 after roll-overs prior to proposed adjustments was R 49 912 315 of which R21 187 056 (52%) was spent by 31 December 2019.

The proposed adjustment on IDP projects as detailed in Annexure B is the reduction of budget by R 2 237 271 (R 513 968 Operating IDP projects and R 1 723 303 IDP Capital projects) to R 38 675 084.

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.

CURRENT COMMITMENTS APPROVED ON THE 2019/20 IDP MTREF

There are no current commitments for the 2019/20 budget as all multi-year projects are to be completed in 2020/21.

STAFF IMPLICATIONS

None

FINANCIAL IMPLICATIONS

See calculations / explanations above and attached annexures below

OTHER PARTIES CONSULTED

Section 57 managers

Divisional managers

Project managers

ANNEXURES

Schedule B - Detailed Budget Schedules in terms of the National Treasury MBRR Template

Annexure B – IDP Project listing with proposed adjustments and revisions to SDBIP forecasts

Annexure A – Summary of income and expenditure adjustments

Annexure C – Adjustment Budget Report in terms of National Treasury MBRR Template

AUTHORITY

Municipal Finance Management Act No 56 of 2003 (MFMA)

MFMA Circulars

Municipal Budget and Reporting Regulations, Notice 393 of 2009, Government Gazette no 32141 dated 17 April 2009

RECOMMENDATIONS

That:

1. The report of the Chief Financial Officer regarding the 2019/20 Adjustment Budget be noted.
2. Council approve the Adjusted Budget for the 2019/20 budget year as contained in the agenda.
3. Council approve the revised SDBIP project spending forecasts for the 2019/20 budget year as contained in the agenda.
4. The 2019/20 Adjustment Budget be submitted to National and Provincial Treasury in printed and electronic formats within 10 working days after Council approval in compliance with MFMA section 22(b)(i) and MBRR section 27(2)(a) & (b).
5. The budget & SDBIP adjustments be made public in compliance with MFMA section 54(3).

WATERBERG DISTRICT MUNICIPALITY

FEBRUARY 2019



ADJUSTMENT BUDGET DOCUMENT

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

Honourable Speaker,

Chief Whip of the governing party Cllr Tsebe,
My Colleagues, Members of the Mayoral Committee,
Honourable Members of Council,
Chairperson of the Local House of Traditional Leaders Kgoshi Kekana,
Deputy Chairperson of the Local House Inkosi Mahlangu,
The Acting Municipal Manager, Mr. Namate,
All Senior Managers present,
Members from the Public Gallery,
Comrades and compatriots.

A very good afternoon,

Madam Speaker, it calls for my pleasure as the Acting Executive Mayor, by virtue of powers vested on me in terms of Section 56 of the Local Government Municipal Structures Act 117 of 1998, to present to this Council, reports as loaded in your paperless system

The reports include amongst others

1. 19/20 Budget Adjustment
2. 19/20 Adjusted Service Delivery and Budget Implementation Plan (SDBIP)

All the above mentioned reports are therefore presented before this august house for consideration, adoption and approval.

3. COUNCIL RESOLUTIONS

RESOLVED

1. Council noted of the revised R26.4 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 2019/20 Budget adjustment.
4. Council approved the revised SDBIP for 2019/20

4. EXECUTIVE SUMMARY

The proposed budget adjustment of Waterberg District Municipality totals R199 241 237 Comprising of R 169 395 867 for Operating expenditure and R 29 506 724.00 for Capital expenditure (see table 1 below).

Table 1.Consolidated Overview of the adjustment budget

DC38 Waterberg - Table B1 Adjustments Budget Summary - 28/02/2020											
Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1	2	3	4	5	6	7	8		
		A1	B	C	D	E	F	G	H		
Total Revenue (excluding capital transfers and contributions)	143 871	-	-	-	-	-	(889)	(889)	142 982	140 990	138 916
Total Expenditure	169 734	-	850	-	-	-	(889)	(339)	169 394	168 237	161 772
Surplus/(Deficit)	(25 863)	-	(550)	-	-	-	(0)	(550)	(26 413)	(30 236)	(34 857)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & transfers	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(25 863)	-	(550)	-	-	-	(0)	(550)	(26 413)	(30 236)	(34 857)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(25 863)	-	(550)	-	-	-	(0)	(550)	(26 413)	(30 236)	(34 857)
Capital expenditure & funds sources											
Capital expenditure	10 328	-	1 450	-	-	-	17 729	19 179	29 507	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 328	-	1 450	-	-	-	17 729	19 179	29 507	11 943	13 952
Total sources of capital funds	10 328	-	1 450	-	-	-	17 729	19 179	29 507	11 943	13 952

OPERATING REVENUE

Council approved budgeted revenue of R 143 871 158. The abattoir performance has declined during the first six months of the current 2019/20 budget year as results of losing clients to the privately owned Abattoir in Mookgophong. Therefore the revenue is lower than anticipated, however the corresponding variable operating expenditure directly related to service delivery continues to increase year on year.

As at 31 December 2019, Abattoir income received was R 567 116 against the full year budget of R 2 165 957, therefore an adjustment of R 889 053 is required to ensure more realistic revenue projections. Expenditure was also adjusted downwards by the same amount as required by **Section 28 of the Municipal Finance Management Act** It is critical for the Municipality to decide on the future operating model of the Abattoir urgently to curb the financial losses and thereby overcome the current challenges. To this effect, PED will be tabling to Council for approval various options recommended from the feasibility study conducted.

The total adjustment to revenue is decrease of R 889 053 bringing the total budgeted revenue after adjustment to R 142 982 115.

OPERATING EXPENDITURE

Council approved an operating expenditure budget amounting to R 169 734 514 (R180 062 514 including IDP operating & capital projects). The IDP roll over budget from 2018/19 that was approved by Council in October 2019 is also included in this adjusted budget. The approved roll-overs increased the operating budget by R 550 000 to R 170 284 920.

The major operational expenditure budget adjustment is on employee related costs which include overtime (R 3 108 914) and general expenditure Councilors (R 985 135) to address budget shortfall on travel claims. The budget shortfall on the employee related costs and travel claim were funded by savings on Contracted services (R 1 056 432), general expenditure (R 3 170 342) and Project expenditure (R 513 968) and Councilor Remuneration (R 242 361).

The IDP roll over budget from 2018/19 that was approved by Council in October 2019 is also included in this adjusted budget.

Therefore net operating expenditure would decrease by R 889 053 resulting in the total budgeted expenditure after adjustment being R 169 395 867 including the IDP operating projects.

The net effect is the **Increase** in budget shortfall by R 550 000 to R 26 413 752 due to the roll-over referred above.

The shortfall in the 2019/20 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 2019/20 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.

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 - 28/02/2020

Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unmold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	6 421	-	-	-	-	-	-	-	6 421	6 660	6 533
Transfers recognised - operational	133 240	-	-	-	-	-	-	-	133 240	136 702	144 601
Other own revenue	2 201	-	-	-	-	-	(889)	(889)	1 312	2 247	2 301
Total Revenue (excluding capital transfers and contributions)	141 871	-	-	-	-	-	(889)	(889)	142 982	149 599	156 935
Employee costs	106 475	-	-	-	-	-	3 108	3 108	109 583	116 040	123 467
Remuneration of councillors	6 666	-	-	-	-	-	(242)	(242)	6 424	6 210	6 788
Depreciation & asset impairment	6 707	-	-	-	-	-	-	-	6 707	7 136	7 563
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	46 655	-	580	-	-	-	(3 765)	(3 205)	46 450	47 861	50 914
Total Expenditure	166 735	-	580	-	-	-	(3 765)	(3 205)	166 390	169 237	171 772
Surplus/(Deficit)	(25 863)	-	(580)	-	-	-	(0)	(580)	(26 413)	(30 238)	(34 857)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributions	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(25 863)	-	(580)	-	-	-	(0)	(580)	(26 413)	(30 238)	(34 857)
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(25 863)	-	(580)	-	-	-	(0)	(580)	(26 413)	(30 238)	(34 857)
Capital expenditure & funds sources											
Capital expenditure	10 328	-	1 460	-	-	-	17 729	16 179	28 507	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 328	-	1 460	-	-	-	17 729	16 179	28 507	11 943	13 952
Total sources of capital funds	10 328	-	1 460	-	-	-	17 729	16 179	28 507	11 943	13 952
Financial position											
Total current assets	106 917	-	-	-	-	-	-	-	106 917	100 619	100 621
Total non current assets	84 275	-	-	-	-	-	12 148	12 148	96 421	76 400	66 657
Total current liabilities	964	-	-	-	-	-	20 500	20 500	21 464	22 002	23 502
Total non current liabilities	29 251	-	-	-	-	-	-	-	29 251	33 000	33 000
Community wealth/Equity	163 957	-	-	-	-	-	(8 354)	(8 354)	155 604	122 017	112 488
Cash flows											
Net cash from (used) operating	(25 864)	-	-	-	-	-	(889)	(889)	(26 753)	(30 276)	(34 867)
Net cash from (used) investing	-	-	-	-	-	-	(29 507)	(29 507)	(29 507)	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	105 105	-	-	-	-	-	(30 306)	(30 306)	74 799	44 434	9 537
Cash backing/surplus reconciliation											
Cash and investments available	106 000	-	-	-	-	-	-	-	106 000	100 000	100 000
Application of cash and investments	(1 600)	-	-	-	-	-	20 500	20 500	18 900	21 508	23 107
Balance - surplus (shortfall)	106 600	-	-	-	-	-	(20 500)	(20 500)	86 300	78 492	76 893
Asset Management											
Asset register summary (MDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	6 707	-	-	-	-	-	-	-	6 707	-	-
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	4 510	-	-	-	-	-	(738)	(738)	3 772	3 801	4 044

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

DC36 Waterberg - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/02/2020

Standard Description	Ref	Budget Year 2019/20										Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Mat. or Prov. Govt	Other Adjuncts	Total Adjuncts	Adjusted Budget	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													
Governance and administration		139 448	-	-	-	-	-	-	-	139 448	145 399	162 043	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		139 448	-	-	-	-	-	-	-	139 448	145 399	162 043	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 259	-	-	-	-	-	-	-	2 259	2 399	2 821	
Planning and development		2 259	-	-	-	-	-	-	-	2 259	2 399	2 821	
Road transport		-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-
Other		2 168	-	-	-	-	-	(809)	(809)	1 277	2 219	2 391	
Total Revenue - Functional	2	143 671	-	-	-	-	-	(809)	(809)	142 862	149 216	156 916	
Expenditure - Functional													
Governance and administration		84 082	-	-	-	-	-	(848)	(848)	83 234	86 396	94 832	
Executive and council		37 658	-	-	-	-	-	1 291	1 291	38 949	40 661	43 157	
Finance and administration		48 344	-	-	-	-	-	(1 939)	(1 939)	46 405	47 834	50 866	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		61 110	-	-	-	-	-	430	430	61 540	65 484	69 643	
Community and social services		3 334	-	-	-	-	-	(12)	(12)	3 322	3 595	3 761	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-
Public safety		36 331	-	-	-	-	-	753	753	37 084	38 369	40 824	
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		22 444	-	-	-	-	-	(311)	(311)	22 133	23 560	25 057	
Economic and environmental services		16 243	-	830	-	-	-	(86)	488	16 887	17 622	18 112	
Planning and development		16 243	-	550	-	-	-	(85)	455	16 888	17 622	18 112	
Road transport		-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-
Other		9 380	-	-	-	-	-	(577)	(577)	8 803	9 366	9 916	
Total Expenditure - Functional	3	169 736	-	830	-	-	-	(663)	(339)	169 366	180 237	191 772	
Surplus/ (Deficit) for the year		(25 665)	-	(550)	-	-	-	0	(559)	(26 413)	(30 236)	(34 857)	

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

1. 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.
2. 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) - 22/02/2020

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unvoted	Nat. or Prov. Govt	Other Adjuncts	Total Adjusts.	Adjusted Budget	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		139 446	-	-	-	-	-	-	-	139 446	145 300	152 043
Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		2 250	-	-	-	-	-	-	-	2 250	2 300	2 821
Vote 8 - Health Services		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Abolish		2 168	-	-	-	-	-	(888)	(888)	1 277	2 210	2 351
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	149 871	-	-	-	-	-	(888)	(888)	149 982	149 989	156 916
Expenditure by Vote	1											
Vote 1 - Executive & Council		37 658	-	-	-	-	-	1 281	1 281	36 040	40 551	43 157
Vote 2 - Corporate Services		25 180	-	-	-	-	-	(1 711)	(1 711)	23 470	25 251	26 867
Vote 3 - Budget & Treasury		21 164	-	-	-	-	-	(228)	(228)	20 936	22 593	24 020
Vote 4 - Planning & Development		5 185	-	550	-	-	-	33	683	8 768	9 648	10 265
Vote 5 - Community Services		3 334	-	-	-	-	-	(12)	(12)	3 323	3 335	3 761
Vote 6 - Public Safety		35 331	-	-	-	-	-	783	783	36 084	38 380	40 824
Vote 7 - Road Transport		7 058	-	-	-	-	-	(127)	(127)	6 931	7 374	7 846
Vote 8 - Health Services		22 444	-	-	-	-	-	(311)	(311)	22 133	23 850	25 057
Vote 9 - Abolish		9 380	-	-	-	-	-	(577)	(577)	8 803	9 386	9 866
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	169 735	-	550	-	-	-	(819)	(139)	169 366	180 237	191 772
Surplus/ (Deficit) for the year	2	(19 863)	-	(130)	-	-	-	0	(155)	(19 411)	(10 248)	(14 857)

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) - 28/02/2020

Description	Ref	Budget Year 2018/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unform. Unwield. 6	Nat. or Prov. Govt 7	Other Adjuncts. 8	Total Adjuncts. 9	Adjusted Budget 10	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		8 421							-	8 421	8 980	9 533
Interest earned - outstanding debtors									-	-		
Dividends received									-	-		
Fines, penalties and forfeits									-	-		
Licences and permits									-	-		
Agency services		2 165						(880)	(880)	1 277	2 210	2 351
Transfers and subsidies		133 249								133 249	138 792	144 981
Other revenue	2	35	-	-	-	-	-	-	-	35	38	40
Gains on disposal of PPE												
Total Revenue (including capital transfers and contributions)		140 871	-	-	-	-	-	(880)	(880)	143 982	149 989	158 918
Expenditure By Type												
Employee related costs		105 475	-	-	-	-	-	3 109	3 109	106 583	118 040	123 487
Remuneration of councillors		11 258						(242)	(242)	8 058	9 210	9 798
Debt impairment												
Depreciation & asset impairment		6 707	-	-	-	-	-	-	-	6 707	7 138	7 683
Finance charges												
Bulk purchases			-	-	-	-	-	-	-	-	-	-
Other materials												
Contracted services		6 163	-	-	-	-	-	(1 058)	(1 058)	5 107	5 434	5 781
Transfers and subsidies												
Other expenditure		42 482	-	550	-	-	-	(2 880)	(2 149)	40 343	42 418	45 132
Loss on disposal of PPE												
Total Expenditure		169 735	-	550	-	-	-	(4 889)	(339)	169 396	180 237	191 772
Surplus/(Deficit)		(28 863)	-	(550)	-	-	-	(0)	(880)	(26 413)	(30 238)	(34 857)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)												
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		(25 863)	-	(550)	-	-	-	(0)	(880)	(26 413)	(30 238)	(34 857)
Taxation												
Surplus/(Deficit) after taxation		(25 863)	-	(550)	-	-	-	(0)	(880)	(26 413)	(30 238)	(34 857)
Attributable to minorities												
Surplus/(Deficit) attributable to municipality		(25 863)	-	(550)	-	-	-	(0)	(880)	(26 413)	(30 238)	(34 857)
Share of surplus/ deficit of associate												
Surplus/ (Deficit) for the year		(25 863)	-	(550)	-	-	-	(0)	(880)	(26 413)	(30 238)	(34 857)

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

1. Total revenue is R 143, 871 million in 2019/20 was reduced to R 142,982 due to declining abattoir performance.
2. Total expenditure is R 169, 735 million decreased by R 550 000 adjusted budget of R 169, 396 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.

DC38 Waterberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted B	Accum. Funds C	Multi-year capital D	Unfore. Unavail. E	Nat. or Prov. Govt F	Other Adjusts. G	Total Adjusts. H	Adjusted Budget I	Adjusted Budget	
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	
Vote 2 - Corporate Services		6 760	-	1 200	-	-	-	360	1 560	8 310	-	
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-	
Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-	
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	
Vote 6 - Public Safety		1 760	-	250	-	-	-	17 760	19 016	19 760	-	
Vote 7 - Road Transport		1 028	-	-	-	-	-	(400)	(400)	628	-	
Vote 8 - Health Services		800	-	-	-	-	-	-	-	800	-	
Vote 9 - Abetse		-	-	-	-	-	-	-	-	-	-	
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	10 328	-	1 450	-	-	-	17 720	19 170	29 007	-	
Single-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-	
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 - Abetse		-	-	-	-	-	-	-	-	-	-	
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		-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Vote		10 328	-	1 450	-	-	-	17 720	19 170	29 007	-	
Capital Expenditure - Functional												
Governance and administration		6 760	-	1 200	-	-	-	360	1 560	8 310	8 842	
Executive and council		-	-	-	-	-	-	-	-	-	-	
Finance and administration		6 760	-	1 200	-	-	-	360	1 560	8 310	8 842	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and public safety		2 860	-	250	-	-	-	17 760	18 016	20 966	2 433	
Community and social services		-	-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	
Public safety		1 760	-	250	-	-	-	17 760	18 016	19 760	1 562	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		800	-	-	-	-	-	-	-	800	800	
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	
Planning and development		-	-	-	-	-	-	-	-	-	-	
Road transport		-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	
Trading services		-	-	-	-	-	-	-	-	-	-	
Energy services		-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	
Other		1 028	-	-	-	-	-	(400)	(400)	628	628	
Total Capital Expenditure - Functional	3	10 328	-	1 450	-	-	-	17 720	19 170	29 007	11 943	
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	
Provincial Government		-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		10 328	-	1 450	-	-	-	17 720	19 170	29 007	11 943	
Total Capital Funding		10 328	-	1 450	-	-	-	17 720	19 170	29 007	11 943	

(Table B6) – Adjustment Budget Financial Position

DC36 Waterberg - Table B6 Adjustments Budget Financial Position - 28/02/2020

Description		Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
			Original Budget A	Prior Adjusted 3 A1	Assum. Funds 4 B	Multi-year capital 5 C	Unform. Unresold. 6 D	Net. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget 11	Adjusted Budget 12
R thousands													
ASSETS													
Current assets													
Cash			8 000						-	8 000			
Call investment deposits	1		100 000	-	-	-	-	-	-	100 000	100 000	100 000	
Consumer debtors	1		-	-	-	-	-	-	-	-	-	-	
Other debtors			1 800							1 800	800	400	
Current portion of long-term receivables										-			
Inventory			117						-	117	119	121	
Total current assets			109 817	-	-	-	-	-	-	109 917	100 819	100 831	
Non current assets													
Long-term receivables									-	-			
Investments									-	-			
Investment property									-	-			
Investment in Associates									-	-			
Property, plant and equipment	1		82 425	-	-	-	-	12 082	12 082	94 517	74 425	86 425	
Biological									-	-			
Intangible			1 850							1 850	1 920	1 967	
Other non-current assets								55	55	55	55	55	
Total non current assets			84 275	-	-	-	-	12 148	12 148	96 421	76 400	88 487	
TOTAL ASSETS			194 092	-	-	-	-	12 148	12 148	206 338	177 219	189 318	
LIABILITIES													
Current liabilities													
Bank overdraft									-	-			
Borrowing			-	-	-	-	-	-	-	-	-	-	
Consumer deposits			2							2	2	2	
Trade and other payables								20 800	20 800	20 800	22 000	23 500	
Provisions			507							502			
Total current liabilities			504	-	-	-	-	20 800	20 800	21 484	22 002	23 502	
Non current liabilities													
Borrowing	1		-	-	-	-	-	-	-	-	-	-	
Provisions	1		29 251							29 251	33 000	33 000	
Total non current liabilities			29 251	-	-	-	-	-	-	29 251	33 000	33 000	
TOTAL LIABILITIES			29 251	-	-	-	-	20 800	20 800	50 735	55 002	56 502	
NET ASSETS	2		164 841	-	-	-	-	(8 354)	(8 354)	155 604	122 217	112 486	
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)			163 967					(8 364)	(8 364)	155 604	122 017	112 486	
Reserves			-					-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY			163 967	-	-	-	-	(8 354)	(8 354)	155 604	122 017	112 486	

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
- 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.
- 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 - 28/02/2020

Budget Year 2019/20												Budget Year +1 2020/21	Budget Year +2 2021/22
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unform. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
R thousands													
CASH FLOW FROM OPERATING ACTIVITIES													
Receipts													
Property rates									-	-			
Service charges									-	-			
Other revenue		2 201						(883)	(883)	1 312	2 210	2 351	
Government - operating	1	133 249							-	133 249	130 732	144 991	
Government - capital									-	-			
Interest		8 421							-	8 421	8 960	9 533	
Dividends									-	-			
Payments													
Suppliers and employees		(165 735)							-	(165 735)	(160 237)	(161 772)	
Finance charges									-	-			
Transfers and Grants	1								-	-			
NET CASH FROM/(USED) OPERATING ACTIVITIES		(30 884)	-	-	-	-	-	(883)	(883)	(26 753)	(30 276)	(34 897)	
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		-						(29 507)	(29 507)	(29 507)	-	-	
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	(29 507)	(29 507)	(29 507)	-	-	
CASH FLOWS FROM FINANCING ACTIVITIES													
Receipts													
Short term loans									-	-			
Borrowing long term/financing									-	-			
Increase (decrease) in consumer deposits									-	-			
Payments													
Repayment of borrowings									-	-			
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-	
NET INCREASE/ (DECREASE) IN CASH HELD													
		(25 884)	-	-	-	-	-	(30 390)	(30 390)	(56 260)	(30 276)	(34 897)	
Cash/cash equivalents at the year begin:	2	130 965								130 969	74 709	44 434	
Cash/cash equivalents at the year end:	2	105 105	-	-	-	-	-	(30 390)	(30 390)	74 709	44 434	8 537	

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 - 28/02/2020

Description	Ref	Budget Year 2018/19									Budget Year +1 2020/21	Budget Year +1 2021/22
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfml. Unavaild. 6 D	Net. or Prov. Govt 7 E	Other Adjustm. 8 F	Total Adjustm. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R Reconciling												
Cash and investments available												
Cash/cash equivalents at the year end	1	105 105	-	-	-	-	-	(30 368)	(30 368)	74 738	44 434	9 537
Other current investments > 90 days		2 888	-	-	-	-	-	30 368	30 368	33 291	65 888	60 463
Non-current assets - Investment	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		108 000	-	-	-	-	-	-	-	108 000	110 300	100 000
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(1 800)	-	-	-	-	-	20 800	20 800	18 700	21 500	23 107
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(1 800)	-	-	-	-	-	20 800	20 800	18 700	21 500	23 107
Surplus (shortfall)		106 200	-	-	-	-	-	(20 800)	(20 800)	89 300	78 800	76 893

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 - 28/02/2020

Description	Ref	Budget Year 2019/20										Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Net. or Prev. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		7	8	9	10	11	12	13	14				
R thousands		A	A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE													
Total Non Assets to be adjusted	1	10 328	-	1 480	-	-	-	17 728	19 178	29 507	11 943	13 952	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		4 678	-	-	-	-	-	(1 180)	(1 180)	3 428	3 647	3 881	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Other Assets	6	4 678	-	-	-	-	-	(1 180)	(1 180)	3 428	3 647	3 881	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Services		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	400	-	-	-	834	1 334	1 334	1 419	1 510	
Intangible Assets		-	-	400	-	-	-	834	1 334	1 334	1 419	1 510	
Computer Equipment		600	-	600	-	-	-	(1 000)	(200)	300	319	340	
Furniture and Office Equipment		280	-	-	-	-	-	180	180	400	428	458	
Machinery and Equipment		-	-	250	-	-	-	86	318	318	337	358	
Transport Assets		5 000	-	-	-	-	-	18 728	18 728	23 728	5 785	7 411	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure to be adjusted	4	10 328	-	1 480	-	-	-	17 728	19 178	29 507	11 943	13 952	
Operational Buildings		4 678	-	-	-	-	-	(1 180)	(1 180)	3 428	3 647	3 881	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Other Assets		4 678	-	-	-	-	-	(1 180)	(1 180)	3 428	3 647	3 881	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Services		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	400	-	-	-	834	1 334	1 334	1 419	1 510	
Intangible Assets		-	-	400	-	-	-	834	1 334	1 334	1 419	1 510	
Computer Equipment		600	-	600	-	-	-	(1 000)	(200)	300	319	340	
Furniture and Office Equipment		280	-	-	-	-	-	180	180	400	428	458	
Machinery and Equipment		-	-	250	-	-	-	86	318	318	337	358	
Transport Assets		5 000	-	-	-	-	-	18 728	18 728	23 728	5 785	7 411	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted	4	10 328	-	1 480	-	-	-	17 728	19 178	29 507	11 943	13 952	
ASSET REGISTER SUMMARY - PPE (WIV)													
Roads Infrastructure	5	-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure													
Electrical Infrastructure													
Water Supply Infrastructure													
Sewerage Infrastructure													
Solid Waste Infrastructure													
Rail Infrastructure													
Coastal Infrastructure													
Information and Communication Infrastructure													
TOTAL ASSET REGISTER SUMMARY - PPE (WIV)	5	-	-	-	-	-	-	-	-	-	-	-	
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment	3	8 707	-	-	-	-	-	-	-	8 707	-	-	
Reserve and contingencies for asset repair		4 310	-	-	-	-	-	(738)	(738)	3 572	3 801	4 044	
Operational Buildings		4 310	-	-	-	-	-	(738)	(738)	3 572	3 801	4 044	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Other Assets		4 310	-	-	-	-	-	(738)	(738)	3 572	3 801	4 044	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		11 817	-	-	-	-	-	(738)	(738)	18 279	3 801	4 044	
Renewal and upgrading of Existing Assets as % of total capex		0.0%	0.0%							0.0%	0.0%	0.0%	
Renewal and upgrading of Existing Assets as % of depreciation		0.0%	0.0%							0.0%	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		0.0%	0.0%							0.0%	0.0%	0.0%	

PART 2 - SUPPORTING DOCUMENTATION

6. ADJUSTMENT TO BUDGET ASSUMPTIONS

Council approved the 2019/2020 Annual Budget in Item A222/2019 on 31 May 2019. A mid-year assessment was carried out based on the actual figures for the period ending 31 December 2019. The Budget Adjustment is required mainly due to the following:

- Increase in employee related costs due to lower than budgeted actual
- Increase in overtime expenditure for fire fighters
- Increase in councillors' travel allowance costs due to lower than budgeted actual expenditure
- Rollover of procurement of fire-fighting equipment (red fleet)
- Adjustment of IDP projects
- Decrease in abattoir revenue projections
- Virements and savings in operating expenditure
- Adjustments to the 2019/20 IDP

The 2018/19 Adjustment Budget for the approval of projects rolled over from the previous year in terms of MBRR section 23 was approved by Council on 23 October 2019 in Council item A243/2019.

REVENUE

The municipality adjusted Revenue item – Service Charges (others) as the abattoir performance has declined during the first six months of the current 2019/20 budget year as results of losing clients to the privately owned Abattoir in Mookgophong. Therefore the revenue is lower than anticipated.

DC36 Waterberg - Table B1 Adjustments Budget Summary - 28/02/2020

Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unform. Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Employee costs	105 475	-	-	-	-	-	3 100	3 100	108 583	118 040	123 467
Remuneration of councillors	8 998	-	-	-	-	-	(242)	(242)	8 656	9 210	9 709
Depreciation & asset impairment	6 707	-	-	-	-	-	-	-	6 707	7 138	7 593
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	48 655	-	550	-	-	-	(3 755)	(3 205)	45 450	47 851	50 914
Total Expenditure	169 735	-	550	-	-	-	(3 655)	(3 205)	168 368	180 237	181 772

EXPENDITURE

The Expenditure Budget increased from R 169 735 million to R 169 395 million

Item	Original Budget	Roll over approved 23 October 2019	Roll-Over red Fleet	Adjustments	Adjusted budget
Service charges - Abattoir	-2 135 724			889 053	-1 246 671
Total Income	-2 135 724			889 053	-1 246 671
Expenditure					
Annual report	209 472			-48 472	154 000
Audit Committee	441 840			-100 000	341 840
Bylaws	800 000			-800 000	0
Car allowance	9 763 140			331 953	10 095 093
Cellphone allowance	625 440			-134 770	490 670
Cleaning	94 044			-35 000	59 044
Conference and seminars - delegation	200 184			-95 000	105 184
Consulting and professional fees	1 315 008			-561 494	753 514
Contracted services	379 728			-379 728	0
Contracted Services: Contractors: Fire Services	1 056 432			-1 056 432	0
Corporate - IDP CO 011 (006/015174)	1 836 696			400 000	2 236 696
Councillors Cellphone Allowance(006/15044)	348 264			200 000	548 264
Councillors Pension Fund(006/15038)	209 964			220 000	429 964
Councillors Salary(006/15037)	5 691 216			-1 000 000	4 691 216
Councillors Travel Allowance(006/15040)	572 700			717 774	1 290 474
Development of Functional GIS UE 036 (004/015174)	249 996			-249 996	0
Entertainment	123 096			-69 954	53 142
Feasibility study - Abattoir	0			157 400	157 400
Fleet Management Tracking IN 023 (003/015174)	249 996			-249 996	0
Housing allowance	2 730 600			-313 457	2 417 143
Humanitarian Relief Materials DM 016 (006/015174)	600 000			-9 976	590 024
Leave payout	2 901 432			902 734	3 804 166
Long service award expenditure	1 603 260			-425 778	1 177 482
Mayor Salary(006/15031)	699 996			-690 000	9 996
Mayor Travel Allowance(006/15034)	200 004			14 885	214 889
Medical Aid	5 755 836			-696 122	5 059 714
Motor vehicle expenses	83 120			188 109	251 229
Municipal account - water rates and electricity	2 518 812			-275 000	2 243 812
Other benefits and allowances	3 324 840			-940	3 323 900
Other expenditure	653 496			-619 880	33 616
Overtime	2 570 088			1 010 133	3 580 221
Pension and UIF contributions	14 465 976			-2 992 798	11 533 178
Performance Bonus	603 000			-336 894	266 106
Printing and stationery	428 172			-171 304	256 868
Programming	273 516			31 989	305 505
Programming	2 524 800			-289 053	2 235 747
Protective clothing	707 472			-212 609	494 863
Rental of buildings / offices	97 836			76 647	174 483
Rental of office equipment	78 900			15 519	94 419
Repairs and maintenance	479 712			-250 899	228 813
Review of SDF UE 037 (004/015174)	350 004			450 000	800 004
Review of the Waterberg Disaster and Risk Management Plan DM 015 (008/015174)	500 004			-54 000	446 004
Salaries and wages	57 004 632			5 703 854	62 708 486
Security cost	3 655 308			0	3 655 308
Speaker Salary (006/15031)	549 996			310 000	859 996
Speaker: Allowances and Service Related Benefits: Out of pdc	150 000			-40 000	110 000
Speaker: Social Contributions: Pension Fund Contributions	44 004			25 000	69 004
Spluma	0	550 000			
Subscription and publication	37 764			-32 864	4 900
Telephone and cellphone expenses	107 618			2 191	109 807
Travel and subsistence	3 169 344			485 135	3 648 479
Total Expenditure	133 004 156	550 000		-889 053	132 115 103
Capex					
Disaster Recovery Centre IN 026 (003/015174)	999 996			1 000 000	1 999 996
Exchange Software Upgrade IN 027 (003/015174)	0	400 000		-66 350	333 650
Fleet Management Tracking IN 023 (003/015174)	0			1 000 000	1 000 000
Hydrant flow meters	0	250 000		66 350	316 350
IT EQUIPMENT IN 021 (003/015174)	500 000	800 000		-1 000 000	300 000
Office Equipment IN 022 (003/015174)	249 996			150 000	399 996
Planning Design & Refurbishment of WDM Building RS 047 (003/015174)	1 028 004			-400 000	628 004
Procurement of Fleet Vehicles IN 017 (003/015174)	5 000 004			-723 295	4 276 709
Renovation of Bela Bela Station DM 012 (008/015174)	1 749 996			-1 749 996	0
Instant Sampling Kits for food and water EHM 012 (008/015174)	500 004				
Stack Monitoring Equipment EHM 011 (009/015174)	300 000				
Supply Installation & Delivery of Rescue Fleet DM 017 (008/015174)	0		19 452 015		19 452 015
Total Expenditure	10 328 000	1 450 000	19 452 015	-1 723 291	28 706 720

7. ADJUSTMENT TO BUDGET FUNDING

DC36 Waterberg - Supporting Table SB6 Adjustments Budget - funding measurement

DC36 Waterberg - Supporting Table SB6 Adjustments Budget - funding measurement - 28/02/2020

Description	Ref	MFMA section	2016/17	2017/18	2018/19	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2020/21	Budget Year +2 2021/22
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				105 105	-	74 700	44 434	9 537
Cash + Investments at the yr end less applications - R'000	2	18(1)b				109 800	-	89 300	78 482	78 893
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation others R'000	4	18(1)				(25 883)	-	(28 413)	(30 238)	(34 857)
Service charge rev % change - metro CPD 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%	100.0%	98.3%	98.3%
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				0.0%	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				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - Inc/(decr)	11	18(1)a							-72.2%	-20.0%
Long term receivables % change - Inc/(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(v)				0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	14	20(1)(v)				0.0%	0.0%	0.0%	0.0%	0.0%

8. ADJUSTMENT TO EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMME

No adjustment

DC36 Waterberg - Supporting Table 8B8 Adjustments Budget - expenditure on transfers and grant programme - 28/02/2020

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Met. 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									
<i>Operating expenditure of Transfers and Grants</i>										
National Government:		133 240	-	-	-	-	-	133 240	-	-
Local Government Equitable Share		129 980					-	129 980		
Finance Management		1 000					-	1 000		
Rural Roads Asset Management Systems Grant		2 269					-	2 269		
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants (insert description)										
District Municipality: (insert description)		-	-	-	-	-	-	-	-	-
Other grant providers: (insert description)		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		133 240	-	-	-	-	-	133 240	-	-
<i>Capital expenditure of Transfers and Grants</i>										
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		133 240	-	-	-	-	-	133 240	-	-

9. ADJUSTMENT TO ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

- N/A

10. ADJUSTMENT TO COUNCILLOR ALLOWANCES AND EMPLOYEES BENEFITS

DC38 Waterberg - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28/02/2020

Summary of remuneration	Ref	Budget Year 2018/20										% change
		Original Budget	Prior Adjusted	Accum. Funds	Mid-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
		5	6	7	8	9	10	11	12			
R thousands		A	A1	B	C	D	E	F	G	H		
Councillors (Political Office Reserve plus Other)												
Basic Salaries and Wages		5 886						(342)	(342)	5 445	-4.3%	
Pension and UIF Contributions		688						-	-	688	0.0%	
Medical Aid Contributions		266						-	-	266	0.0%	
Motor Vehicle Allowance		1 626						-	-	1 626	0.0%	
Cellphone Allowance		608						-	-	608		
Housing Allowances								-	-	-		
Other benefits and allowances								-	-	-		
Sub Total - Councillors		8 988	-				-	(342)	(342)	8 646	-2.7%	
% increase			(9)							(9)		
Senior Managers of the Municipality												
Basic Salaries and Wages		3 730						1 010	1 010	4 740	31.3%	
Pension and UIF Contributions		152						415	415	567	272.8%	
Medical Aid Contributions		67						20	20	87	28.7%	
Overtime								-	-	-		
Performance Bonus		470						-	-	470		
Motor Vehicle Allowance		1 403						-	-	1 403	0.0%	
Cellphone Allowance		91						-	-	91	0.0%	
Housing Allowances								-	-	-		
Other benefits and allowances								-	-	-		
Payments in lieu of leave								-	-	-		
Long service awards								-	-	-		
Post-retirement benefit obligations								-	-	-		
Sub Total - Senior Managers of Municipality	5	5 413	-	-			-	1 445	1 445	6 858	26.7%	
% increase			(0)							6		
Other Municipal Staff												
Basic Salaries and Wages		61 961						500	500	62 461	0.8%	
Pension and UIF Contributions		12 048						-	-	12 048	0.0%	
Medical Aid Contributions		1 824						-	-	1 824	0.0%	
Overtime		2 478						1 101	1 101	3 580	44.4%	
Performance Bonus								-	-	-		
Motor Vehicle Allowance		7 412						-	-	7 412	0.0%	
Cellphone Allowance		603						-	-	603	0.0%	
Housing Allowances		2 862						-	-	2 862		
Other benefits and allowances		2 805						563	563	3 368		
Payments in lieu of leave		3 411						-	-	3 411	0.0%	
Long service awards		588						-	-	588	0.0%	
Post-retirement benefit obligations		3 676						-	-	3 676	0.0%	
Sub Total - Other Municipal Staff	6	88 961	-	-	-	-	-	2 164	2 164	91 125	2.2%	
% increase												
Total Parent Municipality		114 379	-	-	-	-	-	3 367	3 367	117 746	2.9%	
TOTAL SALARY, ALLOWANCES & BENEFITS		114 379	-	-	-	-	-	3 367	3 367	117 746	2.9%	
% increase												
TOTAL MANAGERS AND STAFF		105 478	-	-	-	-	-	3 668	3 668	109 146	3.4%	

11. ADJUSTMENT TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

	KPA	Strategic Objectives	Programme / Focus area	Performance Indicator	Baseline	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2019 - 2020	Annual Target 2020 - 2021	Annual Target 2021 - 2022	Evidence
1	Basic Service Delivery	To coordinate and monitor infrastructure development for the provision and access to service	Project management	% of Rollover from the previous financial year completed	60%	50%	100%	N/A	N/A	0%	0%	0%	Project status report
2	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
3	Basic service delivery	To coordinate and monitor infrastructure development for the provision and access to service	Disaster Management	Number of Disaster Management Annual Report submitted within timeframe	1	N/A	N/A	N/A	1	1	1	1	Disaster Management Annual Report
5	Basic service delivery	To coordinate and monitor infrastructure development for the provision and access to	Fire fighting	Number of Firefighting reports submitted by local municipalities	24	6	12	18	24	24	24	24	Firefighting Quarterly reports

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2019 - 2020	Annual Target 2020 - 2021	Annual Target 2021 - 2022	Evidence
6	Basic service delivery	To coordinate and monitor infrastructure development for the provision and access to service	Fire fighting	Number of Fire-fighting Annual Report submitted within timeframe	1	N/A	N/A	N/A	1	1	1	1	Fire-fighting Annual report
7	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	10	10	25	25	70	85	100	Signed copies of certificates
8	Basic service delivery	To preserve and protect natural resources and promote public health	Municipal Health	Number of Permitted municipal landfill sites monitored	8	8	8	8	8	8	8	8	landfill sites monitoring report
9	Basic service delivery	To preserve and protect natural resources and promote public health	Municipal Health	Number of Water samples collected and analysed	100%	6	6	6	6	24	24	24	Signed Water samples from Lab
10	Basic service delivery	To preserve and protect natural resources and promote public health	Municipal Health	Number of Health and hygiene awareness campaign initiated	50	12	24	36	50	50	50	50	Attendance register

	KPA	Strategic Objectives	Programme / Focus area	Performance Indicators	Baseline	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2019 - 2020	Annual Target 2020 - 2021	Annual Target 2021 - 2022	Evidence
11	Basic Service Delivery	To preserve and protect natural resources and promote public health	Air quality management	Number of EIA attended to.	100%	2	2	2	2	8	8	8	EIA report
12	Basic Service Delivery	To preserve and protect natural resources and promote public health	Air quality management	Number of listed activities in terms of AQA inspected	20	5	10	15	20	20	20	20	AOA listed activities report
13	Basic Service Delivery	To preserve and protect natural resources and promote public health	Air quality management	Number of ambient air quality monitoring reports submitted	6	3	6	9	12	12	12	12	air quality monitoring reports
14	Financial management and viability	To effectively manage finances and improve sustainability	Expenditure Management	% Operating budget variance in terms of SDBIP	12%	10%	10%	10%	10%	10%	10%	10%	Annexure B financial report
15	Financial management and viability	To effectively manage finances and improve viability	Expenditure management	% Capital budget variance in terms of SDBIP	35%	10%	10%	10%	10%	10%	10%	10%	Annexure D financial report
16	Good governance and public participation	To develop and implement Integrated management and governance	Auditing	% AG audit queries related to SCDS addressed	0%	N/A	20%	40%	100%	100%	100%	100%	Audit Action plan

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Annual Target 2019 - 2020	Annual Target 2020 - 2021	Annual Target 2021 - 2022	Evidence
		ce systems											
17	Good governance and public participation	To develop and implement integrated management and governance	Internal Audit	% Internal Audit queries related to SCDS addressed	100%	25%	50%	75%	100%	100%	100%	100%	Internal Audit follow up plan
18	Good governance and public participation	To develop and implement integrated management and governance systems	Risk Management	% Risks related to SDCS addressed	100%	25%	50%	75%	100%	100%	100%	100%	Risk register
19	Good governance and public participation	To develop and implement integrated management and governance systems	Governance	% Council resolutions related to SDCS implemented within timeframe	100%	100%	100%	100%	100%	100%	100%	100%	Council resolution implementation register

12. ADJUSTMENT TO CAPITAL EXPENDITURE

DC38 Waterberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2020

Description	Ref	Budget Year 2018/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Pends	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	B	C	D	E	F	G	H			
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote 1 - Executive & Council	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		8 750	-	1 200	-	-	-	360	1 680	8 310	8 842	9 408
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		1 750	-	250	-	-	-	17 708	18 018	18 768	1 582	2 828
Vote 7 - Road Transport		1 028	-	-	-	-	-	(400)	(400)	628	888	711
Vote 8 - Health Services		800	-	-	-	-	-	-	-	800	851	808
Vote 9 - Abetlar		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	10 328	-	1 450	-	-	-	17 728	18 178	20 807	11 943	13 832
Total Capital Expenditure - Vote		10 328	-	1 450	-	-	-	17 728	18 178	20 807	11 943	13 832
Capital Expenditure - Functional												
Governance and administration		8 750	-	1 200	-	-	-	360	1 680	8 310	8 842	9 408
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		8 750	-	1 200	-	-	-	360	1 680	8 310	8 842	9 408
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2 850	-	250	-	-	-	17 708	18 018	20 808	2 433	3 833
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		1 750	-	250	-	-	-	17 708	18 018	18 768	1 582	2 828
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		800	-	-	-	-	-	-	-	800	851	808
Other		1 028	-	-	-	-	-	(400)	(400)	628	888	711
Total Capital Expenditure - Functional	3	10 328	-	1 450	-	-	-	17 728	18 178	20 807	11 943	13 832
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		10 328	-	1 450	-	-	-	17 728	18 178	20 807	11 943	13 832
Total Capital Funding		10 328	-	1 450	-	-	-	17 728	18 178	20 807	11 943	13 832

13. OTHER SUPPORTING DOCUMENTS

- None

14. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I MOLOPO ZACHARIA NAMATE municipal manager of Waterberg District Municipality, hereby certify that the 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

MOLOPO ZACHARIA NAMATE

Municipal Manager of Waterberg District Municipality

Signature



Date

03/03/2020

DC36 Waterberg - Contact information

A. GENERAL INFORMATION

Municipality DC36 Waterberg

Set name on 'Instructions' sheet

Grade

1 Grade in terms of the Remuneration of Public Office Bearers Act

Province LIM LIMPOPO

Web Address www.waterberg.gov.za

e-mail Address info@waterberg.gov.za

B. CONTACT INFORMATION

Postal address:

P.O. Box Private Bag X1018

City / Town Modimolle

Postal Code 510

Street address

Building Waterberg District Municipality

Street No. & Name 42 Harry Gwala Street

City / Town Modimolle

Postal Code 510

General Contacts

Telephone number 014 718 3300

Fax number 0865294621

C. POLITICAL LEADERSHIP

Speaker:

ID Number

Title

Name Cllr Sarah Lamola

Telephone number 014 718 3363

Cell number 078 313 9808

Fax number 086 621 4179

E-mail address kuratsatsh@gmail.com

Secretary/PA to the Speaker:

ID Number

Title

Name Martha Leagodi

Telephone number 014 718 3312

Cell number 078 207 9373

Fax number 086 621 4179

E-mail address mleagodi@waterberg.gov.za

Mayor/Executive Mayor:

ID Number

Title

Name Cllr Morris Mataboga

Telephone number 014 718 3306

Cell number 082 977 2209

Fax number 014 717 1057

E-mail address [moris.mataboga@gmail.com](mailto:morris.mataboga@gmail.com)

Secretary/PA to the Mayor/Executive Mayor:

ID Number

Title

Name Mathodi Moroka

Telephone number 014 718 3305

Cell number 078 156 2171

Fax number 014 717 1057

E-mail address mthorokadi@waterberg.gov.za

Deputy Mayor/Executive Mayor:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Deputy Mayor/Executive Mayor:

ID Number

Title

Name Mathodi Moroka

Telephone number 014 718 3305

Cell number 078 156 2171

Fax number 014 717 1057

E-mail address mthorokadi@waterberg.gov.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:

ID Number

Title

Name Mokopu Ntshane

Telephone number 014 718 3320/1

Cell number 0834464675

Fax number 014 717 2931

E-mail address ntshane@waterberg.gov.za

Secretary/PA to the Municipal Manager:

ID Number

Title

Name Elizabeth Kelly

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Cell number 073 646 3764

Fax number 014 717 2931

E-mail address ekelly@waterberg.gov.za

Chief Financial Officer

ID Number

Title

Name Takalani Masetlwe

Telephone number 014 718 3318/9

Cell number 0828506664

Fax number 086 529 4621

E-mail address tmasetlwe@waterberg.gov.za

Secretary/PA to the Chief Financial Officer

ID Number

Title

Name Florence de Vast

Telephone number 014 718 3318

Cell number 072 592 9522

Fax number 086 529 4621

E-mail address fdewast@waterberg.gov.za

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Divisional Manager: Revenue, Budget & Reporting	Title	Divisional Manager: Expenditure
Name	Monica Mabasa	Name	Aubrey Nkhata
Telephone number	014 718 3332	Telephone number	014 718 3344
Cell number	082 785 6772	Cell number	083 792 5834
Fax number	014 717 2398	Fax number	086 529 4590
E-mail address	monicamabasa@waterberg.gov.za	E-mail address	aubrey.nkhata@waterberg.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Reporting Accountant	Title	Reporting Officer
Name	Tshapo Motlogwale	Name	Danny Mogashoa
Telephone number	014 718 3390	Telephone number	014 718 3346
Cell number	076 302 8685	Cell number	072 223 7323
Fax number	086 529 4590	Fax number	086 529 4590
E-mail address	tmotlogwale@waterberg.gov.za	E-mail address	dmogashoa@waterberg.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

DC36 Waterberg - Table B1 Adjustments Budget Summary - 28/02/2020

Description	Budget Year 2018/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoi d. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
	A	A1	B	C	D	E	F	G	H		
R thousands											
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	8 421	-	-	-	-	-	-	-	8 421	8 960	9 533
Transfers recognised - operational	133 249	-	-	-	-	-	-	-	133 249	138 782	144 991
Other own revenue	2 201	-	-	-	-	-	(889)	(889)	1 312	2 247	2 391
Total Revenue (excluding capital transfers and contributions)	143 871	-	-	-	-	-	(889)	(889)	142 982	149 999	156 916
Employee costs	105 475	-	-	-	-	-	3 109	3 109	108 583	116 040	123 467
Remuneration of councillors	8 898	-	-	-	-	-	(242)	(242)	8 656	9 210	9 799
Depreciation & asset impairment	6 707	-	-	-	-	-	-	-	6 707	7 136	7 593
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	48 655	-	550	-	-	-	(3 755)	(3 205)	45 450	47 851	50 914
Total Expenditure	169 736	-	550	-	-	-	(889)	(339)	169 366	180 237	191 772
Surplus/(Deficit)	(25 863)	-	(550)	-	-	-	(0)	(550)	(26 413)	(30 238)	(34 857)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(25 863)	-	(550)	-	-	-	(0)	(550)	(26 413)	(30 238)	(34 857)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(25 863)	-	(550)	-	-	-	(0)	(550)	(26 413)	(30 238)	(34 857)
Capital expenditure & funds sources											
Capital expenditure	10 328	-	1 450	-	-	-	17 729	19 179	29 507	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 328	-	1 450	-	-	-	17 729	19 179	29 507	11 943	13 952
Total sources of capital funds	10 328	-	1 450	-	-	-	17 729	19 179	29 507	11 943	13 952
Financial position											
Total current assets	109 917	-	-	-	-	-	-	-	109 917	100 619	100 521
Total non current assets	84 275	-	-	-	-	-	12 148	12 148	96 421	76 400	68 467
Total current liabilities	984	-	-	-	-	-	20 500	20 500	21 484	22 002	23 502
Total non current liabilities	29 251	-	-	-	-	-	-	-	29 251	33 000	33 000
Community wealth/Equity	163 957	-	-	-	-	-	(8 354)	(8 354)	155 564	122 017	112 486
Cash flows											
Net cash from (used) operating	(25 864)	-	-	-	-	-	(889)	(889)	(26 753)	(30 276)	(34 697)
Net cash from (used) investing	-	-	-	-	-	-	(29 507)	(29 507)	(29 507)	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	105 105	-	-	-	-	-	(30 396)	(30 396)	74 709	44 434	9 697
Cash backlogs/surplus reconciliation											
Cash and investments available	108 000	-	-	-	-	-	-	-	108 000	100 000	100 000
Application of cash and investments	(1 800)	-	-	-	-	-	20 500	20 500	18 700	21 508	23 107
Balance - surplus (shortfall)	109 800	-	-	-	-	-	(20 500)	(20 500)	89 300	78 492	76 893
Asset Management											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	6 707	-	-	-	-	-	-	-	6 707	-	-
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	4 310	-	-	-	-	-	(738)	(738)	3 572	3 801	4 044
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

DC36 Waterberg - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/02/2020

Standard Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavald.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2020/21	+2 2021/22
R thousands	1 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		139 448	-	-	-	-	-	-	-	139 448	145 399	152 043
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		139 448	-	-	-	-	-	-	-	139 448	145 399	152 043
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 259	-	-	-	-	-	-	-	2 259	2 390	2 621
Planning and development		2 259	-	-	-	-	-	-	-	2 259	2 390	2 621
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		2 196	-	-	-	-	-	(889)	(889)	1 277	2 210	2 351
Total Revenue - Functional	2	143 871	-	-	-	-	-	(889)	(889)	142 982	149 999	159 918
Expenditure - Functional												
Governance and administration		84 002	-	-	-	-	-	(748)	(748)	83 254	86 395	94 052
Executive and council		37 858	-	-	-	-	-	1 399	1 399	39 057	40 561	43 157
Finance and administration		48 344	-	-	-	-	-	(2 147)	(2 147)	44 198	47 834	50 695
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		81 110	-	-	-	-	-	506	506	81 616	85 484	89 843
Community and social services		3 334	-	-	-	-	-	4	4	3 339	3 535	3 781
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		35 331	-	-	-	-	-	785	785	36 096	36 369	40 824
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		22 444	-	-	-	-	-	(263)	(263)	22 181	23 550	25 057
Economic and environmental services		15 243	-	590	-	-	-	(71)	479	15 722	17 022	18 112
Planning and development		15 243	-	590	-	-	-	(71)	479	15 722	17 022	18 112
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		9 380	-	-	-	-	-	(577)	(577)	8 803	9 386	9 886
Total Expenditure - Functional	3	169 735	-	590	-	-	-	(889)	(239)	169 395	180 237	191 772
Surplus (Deficit) for the year		(25 863)	-	(590)	-	-	-	-	(550)	(26 413)	(30 238)	(34 857)

References

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

DC38 Waterbury - Table B2 Adjustments Budget Financial Performance (national classification) - B - 28/02/2025

[illegible]

[illegible]

1. Government Finance Statistics Functions and Sub-functions are structured to assist national and international accounts and compilation

DC36 Waterberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/02/2020

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unform. 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												
Revenue by Vote	1											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		139 446	-	-	-	-	-	-	-	139 446	146 399	162 043
Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		2 259	-	-	-	-	-	-	-	2 259	2 390	2 521
Vote 8 - Health Services		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Abattoir		2 166	-	-	-	-	-	(889)	(889)	1 277	2 210	2 351
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	143 871	-	-	-	-	-	(889)	(889)	142 982	149 989	166 816
Expenditure by Vote	1											
Vote 1 - Executive & Council		37 658	-	-	-	-	-	1 399	1 399	39 057	40 561	43 167
Vote 2 - Corporate Services		25 180	-	-	-	-	-	(1 927)	(1 927)	23 254	25 251	26 867
Vote 3 - Budget & Treasury		21 164	-	-	-	-	-	(220)	(220)	20 944	22 583	24 029
Vote 4 - Planning & Development		8 185	-	550	-	-	-	57	607	8 792	9 649	10 265
Vote 5 - Community Services		3 334	-	-	-	-	-	4	4	3 338	3 635	3 761
Vote 6 - Public Safety		35 331	-	-	-	-	-	765	765	36 096	36 389	40 824
Vote 7 - Road Transport		7 058	-	-	-	-	-	(127)	(127)	6 931	7 374	7 846
Vote 8 - Health Services		22 444	-	-	-	-	-	(263)	(263)	22 181	23 550	25 057
Vote 9 - Abattoir		9 380	-	-	-	-	-	(577)	(577)	8 803	9 366	9 996
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	169 735	-	550	-	-	-	(889)	(229)	168 895	180 237	191 772
Surplus/ (Deficit) for the year	2	(25 863)	-	(550)	-	-	-	0	(550)	(25 913)	(30 239)	(34 857)

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

check revenue	(0)	-	-	-	-	-	0	0	(0)	(0)	0
check expenditure	(0)	-	-	-	-	-	(0)	(0)	(0)	(0)	(0)

DC36 Waterberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 28/02/2020

Vote Description (insert departmental structure etc) R thousands	Ref	Budget Year 2018/20									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unform. Unavail.	Net. or Prior Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	B	C	D	E	F	G	H	I	J	
Revenue by Vote	1											
Vote 1 - Executive & Council. 1.1 - Council 1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services 2.1 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury 3.1 - Financial Services		139 440 139 440	-	-	-	-	-	-	-	139 440 139 440	145 299 145 299	182 043 182 043
Vote 4 - Planning & Development 4.1 - Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services 5.1 - Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety 6.1 - Fire Fighting		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport 7.1 - Technical Services		2 250 2 250	-	-	-	-	-	-	-	2 250 2 250	2 290 2 290	2 521 2 521

[illegible]

Total Revenue by Vote		2	143 871	-	-	-	-	-	(889)	(889)	142 882	140 000	135 918
Expenditure by Vote		1											
Vote 1 - Executive & Council			17 156	-	-	-	-	-	1 359	1 359	39 057	40 881	43 137
1.1 - Council			25 773	-	-	-	-	-	1 727	1 727	25 408	29 205	31 034
1.2 - Municipal Manager			18 525	-	-	-	-	-	(328)	(328)	10 558	11 388	12 083
Vote 2 - Corporate Services			25 581	-	-	-	-	-	(1 827)	(1 827)	23 254	25 251	26 367
2.1 - Corporate Services			25 000	-	-	-	-	-	(1 937)	(1 937)	23 254	25 251	26 367
Vote 3 - Budget & Treasury			21 584	-	-	-	-	-	(220)	(220)	20 044	22 063	24 039
3.1 - Financial Services			21 584	-	-	-	-	-	(220)	(220)	20 044	22 063	24 039
Vote 4 - Planning & Development			8 583	-	550	-	-	-	57	607	8 792	9 548	10 253
4.1 - Planning			8 765	-	550	-	-	-	57	607	8 792	9 548	10 253
Vote 5 - Community Services			3 334	-	-	-	-	-	4	4	3 330	3 035	3 781
5.1 - Social Services			3 334	-	-	-	-	-	4	4	3 330	3 035	3 781
Vote 6 - Public Safety			30 321	-	-	-	-	-	765	765	35 095	36 589	43 834
6.1 - Fire Fighting			30 321	-	-	-	-	-	765	765	35 095	36 589	43 834
Vote 7 - Road Transport			7 008	-	-	-	-	-	(127)	(127)	6 881	7 374	7 846
7.1 - Technical Services			7 158	-	-	-	-	-	(127)	(127)	6 881	7 374	7 846