2018/2019

ADJUSTMENT BUDGET

CONTENTS:

PART 1

1.1 MAYORS REPORT

1.2 RESOLUTIONS

1.3 EXECUTIVE SUMMARY

1.4 ADJUSTMENTS BUDGET TABLES

PART 2

2.1 ADJUSTMENTS TO BUDGET ASSUMPTIONS

2.2 ADJUSTMENTS TO BUDGET FUNDING

2.3 ADJUSTMENTS TO EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

2.4 ADJUSTMENTS TO ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

2.5 ADJUSTMENTS TO COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

2.6 ADJUSTMENTS TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

2.7 ADJUSTMENTS CAPITAL EXPENDITURE

2.8 OTHER SUPPORTING DOCUMENTS

2.9 MUNICIPAL MANAGERS QUALITY CERTIFICATION

PART 1

1.1 Mayors Report

- Mayors report to be tabled in the meeting.

1.2 Resolutions

RECOMMENDATIONS

1. That Council note the contents of the report dealing with the adjustments budget for 2018/2019.

2. That Council approve the 2018/2019 adjustment budget as attached to this item, and also being noted that all adjustments are in accordance with section 28(2) of the MFMA.

3. In accordance with Part 2 Schedule B of the Municipal Budget and Reporting Regulations as published in Government Gazette No.32141 dated 17 April 2009, Council notes the following:

- There were no major adjustments to the original budget assumptions.
- The various adjustments to the funding of the 2018/2019 budget as highlighted in this report and the various tables annexures hereto be noted.
- The adjustments to expenditure on allocation of grant programs as highlighted in this report are noted.
- There were adjustments to the provision for employee remuneration and benefits as highlighted in this report.
- The adjustments to the service delivery and budget implementation plan as annexures to the report are noted.
- The adjustments made to the Capital Budget be noted.

4. That the requirements as enshrined in Part 5 Schedule B of the Municipal Budget and Reporting Regulations have been dealt with extensively within the body of the adjustment budget item.

5. That Council note that the adjustment budget is fully compliant with Section 28 (6) of the MFMA in that municipal tax and tariffs for 2018/2019 will not be further increased as a result of this adjustments budget.

6. That upon approval of the adjustments budget by Council, the budget office to ensure that, in terms of S22(b) of the MFMA, the adjustment budget is submitted in both printed and electronic formats to the National Treasury, Provincial Treasury and Department of Co-operate Governance and Traditional Affairs.

7. That in accordance with sub-regulation 26(1) of Municipal Budget and Reporting Regulations, the Municipal Manager must make public the adjustments budget in accordance with section 21(A) of the Municipal Systems Act.

1.3 Executive Summary

1.3.1 Background

The following executive summary provides Council with a high level overview of the changes to the adjustment budget. It also highlights and explains key movements and trends, at a category level, which were identified during the compilation of the adjustment budget. The executive summary will be discussed under the two main broad headings, being Operational budget which will be divided into (Operational Revenue per revenue source and Operational Expenditure by type) and Capital Budget which will be discussed per municipal departments;

1.3.2 Operating Adjustment Budget

REVENUE

The following table highlights the movements relating to the operational revenue adjustments budget:

Budget Year 2018/19				
Description	Original Budget R0,000	Total Adjustments R0,000	Adjusted Budget R0,000	%
Revenue By Source				
Property rates	15 731	(1 230)	14 501	-8%
Rental of facilities and equipment	426	31	457	7%
Interest earned - external investments	12 500	(1 850)	10 650	-17%
Interest earned - outstanding debtors	786	(786)	–	
Fines, penalties and forfeits		634	634	100%
Licences and permits		2	2	100%
Transfers and subsidies	134 412	3 325	137 737	2%
Other revenue	120	963	1 083	89%
Total Revenue	**163 975**	**1 088**	**165 063**	**1%**

The original approved 2018/2019 revenue budget was R163,9million. The Adjustments Budget process has seen the revenue base of the Municipality increase to R165,1million. This increase in the municipal revenue of approximately R1, 1million is as result of the following movements in the revenue categories:

Property rates

- Property Rates has been adjusted downward by R1,2million. Even though section 72 report was showing the significant positive variance in this revenue category due to a significant annual billing in July 2018 as allowed by the municipal property rate policy, the analysis done by revenue section indicates that the original budget for this revenue category was overstated as a result an adjustment is necessary to ensure that the municipal revenue estimates remain realistic and achievable.

Rental of facilities and equipment

- Rental of facilities and equipment will increase by R31 thousand. This adjustment is as a result of new lease agreements that have been signed by the municipality which were anticipated during the preparation of the original budget.

Interest earned - external investments

- The Interest earned - external investments will be adjusted downwards by R1,9million. This movement as a result of low recognition of interest earned in external investments as evidenced during the mid-term review assessment as a result of result of reduction of investments.
- The Council to note that even though there is a decrease on the Capital budget when compared to the original budget due to different circumstances as detailed hereunder, capital budget discussion below might lead to one expecting an increase in investment portfolio which would have generated more interest to the municipality but unfortunately the municipality is anticipating to spend more money sooner than later due to the commitments the municipality has which leave less money to be kept in the investment portfolio which would have subsequently generated more interest for the municipality.

Interest earned - outstanding debtors

- Interest earned - outstanding debtors budget has been reallocated to Fines, penalties and forfeits revenue category due to this budget being related to penalties and interest charged on outstanding property rates not on services charges. Again this budget has been reduced by R152 thousands due to original budget being overstated.

Fines, penalties and forfeits

- The budget increase of R0,6million in this revenue category is as a result of reallocation of budget from interest earned - outstanding debtors budget as explained above.

Licences and permits

- The two-thousand-rand budget brought into this revenue category is due to the work done by the Economic Development Planning department in ensuring that the money that is due to the municipality related to Licences and permits is collected from those business to operate their business within the municipality.

Transfers and subsidies

- Transfers and Subsidies have been adjusted upwards by R3,3million due to new allocation made by different Provincial Department to the municipality.

- This includes the grant of R3million from department of Co-operative Governance and Traditional Affairs which relate to compilation of Indigent register of the municipality, R50 thousands from the department of Sport and Recreation to assist the municipality to pay the stipends for sport ground caretakers, R225thousands from department of Arts and Culture for Library expenses and lastly the grant of R50 thousands received by the municipality from Ilembe District Municipality to sponsor local artist who participated in the annual Ndwedwe homecoming event.

Other revenue

- Other revenue has been adjusted upwards by almost R1million. This increase is attributed to the provision related to administration handling fees received by the municipality from Department of Transport for handling matters related to School Kids attendances. It also attributed to insurance refund, TLB hire fee, Hall hire fee, rate certificate fee and SDL refund provision which were not made during the original budget.

EXPENDITURE

The following table highlights the movements relating to the operational expenditure adjustments budget:

Budget Year 2018/19				
Description	**Original Budget R0,000**	**Total Adjustments R0,000**	**Adjusted Budget R0,000**	**%**
Expenditure By Type				
Employee related costs	62 307	(12 996)	49 311	-26%
Remuneration of councillors	14 324	–	14 324	0%
Debt impairment	2 600	–	2 600	0%
Depreciation & asset impairment	20 000	–	20 000	0%
Other materials		1 559	1 559	100%
Contracted services	41 046	5 302	46 348	11%
Transfers and subsidies	13 000	11 045	24 045	46%
Other expenditure	38 294	(4 376)	33 918	-13%
Total Expenditure	**191 571**	**534**	**192 105**	**0%**

The original approved 2018/2019 expenditure budget was R191,6million. The Adjustment Budget process has seen the expenditure budget of the municipality increase to R192,1million. This increase in the municipal expenditure of approximately R0,5 million is as result of the following movements in the expenditure types:

Employee related costs

- The employee related costs has been adjusted downwards by R12,9million. The most contributing factor to this decrease relate to the removal of remuneration for all unfilled posts which were budgeted as from July 2018 until 31 March 2019.
- The 2018/2019 budget was approved with an 8% anticipation increase since the budget was approved prior to collective agreement approval by SALGA and employee's unions as a result 1% had to be removed from the budget since the 2018/2019 salary increase was 7% this has also contributed to this adjustment.
- In trying to reduce the deficit and to cater for unforeseeable and unavoidable expenditure, the municipality had to take a radical

decision to remove the budget of some of the posts until next year this has also contributed to reduction of this vote.

Remuneration of councilors

- No adjustment has been made on remuneration of councilors as no changes were made on the number of councilors and the increase in these allowances was sufficiently met by the amount that was originally budgeted.

Debt impairment

- Debt Impairment has not been affected during this adjustment budget. Council should note that even though the municipality shows a low expenditure on this expenditure type in the section 72 report, the challenge faced by the municipality in collecting the amount owed by Debtors still remains. If these Debtors do not settle their accounts at year-end we need to assess their liquidity and solvency. If the results of this process are negative, then we have to reduce the Debtors amounts by impairing them.

Depreciation & asset impairment

- Depreciation and asset impairment has also not been adjusted. Even though the actual capital budget expenditure shows a low percentage and Capital expenditure budget has been reduced in this adjustment budget, the municipality has decided not to adjust this expenditure type to cater for Depreciation that might be necessary at year end of the year.

Other materials

- The adjustments in this expenditure type is related to reallocation of budget from other types of expenditure which resulted from misallocations to those expenditure type during original budget.

Contracted services

- This vote has been adjusted upwards by R5,3million due to reallocation of expenditure from other expenditure to this expenditure type.

Transfers and subsidies

- Transfers and subsidies has been adjusted by R11,0million during this adjustments budget. This increase is as a result of unforeseeable and unavoidable expenditure of R14million to upgrade the electricity power on the substation in ward 6 in order to connect the electricity in the household residents that reside in that area.
- The municipality tried to approach Eskom about this problem however, Eskom declined to assist stating that there are currently in financial crisis but the municipality can go ahead and upgrade their infrastructure upon finalization of the work the project will be donated to them.
- The municipality has started the process to approach the Department of Energy to seek for reimbursement for the funds spent in this project.

Other expenditure

- Other expenditure has been reduced by R4,4miilion in this adjustment budget. This adjustment is attributed to reallocation of budget to contracted services and other materials.

CAPITAL BUDGET

Capital Budget Funding

The municipal capital budget has been funded by two main funding source being Municipal Infrastructure Grant (MIG) and Internal Funding

MIG grant

MIG grant amounts to R29,3 million with all being allocated to Technical Services to fund the construction of road infrastructure, sport field, community CDC and bridges. Over 50 percent of this grant had been already been spent as at January 2019.

Internal Funding

Internal funding shows a R8, 6million decrease in the Adjustment Budget. The decrease is as a result of various slow moving projects that have been adjusted, and catered for in the next financial year.

The following table highlights the movements relating to the capital budget adjustments per municipal department:

2018/2019 CAPITAL BUDGET PER DEPARTMENT							
DEPARTMENTS	ORIGINAL BUDGET	BUDGET FUNDING SOURCE		ADJUSTMENTS	BUDGET FUNDING SOURCE		ADJUSTED BUDGET
		INTERNAL	GRANT		INTERNAL	GRANT	
FINANCE	280 000.00	280 000.00		10 000.00	290 000.00	-	290 000.00
MUNICIPAL MANAGER	-	-		-	-	-	-
CORPORATE SERVICES	1 100 000.00	1 100 000.00		2 752 465.00	3 852 465.00	-	3 852 465.00
COMMUNITY SERVICES	4 970 000.00	4 970 000.00		- 900 000.00	4 070 000.00	-	4 070 000.00
EDP	4 200 000.00	4 200 000.00		- 1 000 000.00	3 200 000.00	-	3 200 000.00
TECHNICAL SERVICE	60 941 260.00	31 674 260.00	29 267 000.00	- 9 481 629.59	22 192 630.41	29 267 000.00	51 459 630.41
COUNCIL GENERAL	-			-	-	-	-
TOTAL	**71 491 260.00**	**42 224 260.00**	**29 267 000.00**	**- 8 619 164.59**	**33 605 095.41**	**29 267 000.00**	**62 872 095.41**

The municipality approved R71,5 Million as capital budget in the current financial year, with the majority of the funding being allocated towards Technical Services department for infrastructure projects and construction of community services projects such as sport filed and community halls. The 2018/2019 adjustments result to the municipal capital budget being reduced to R62,9 million. The total decrease in the municipal capital budget is approximately R8,6 million which results from the following movements per municipal department:

Finance

	BUDGET YEAR 2018/2019				
ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENTS	BUDGET FUNDING		ADJUSTED BUDGET
			INTERNAL	GRANT	
	R	R	R	R	R
Furniture and Office Equipment	180 000.00	- 40 000.00	140 000.00		140 000.00
Computer Equipment	100 000.00	50 000.00	150 000.00		150 000.00
TOTAL	**280 000.00**	**10 000.00**	**290 000.00**	**-**	**290 000.00**

- Finance capital budget has been adjusted upwards by R10 thousands to cater for the purchase of new printing machines to replace the current office printing machine in trying to reduce the cost of cartridge spend by the municipality in the current printing machines.

Corporate Services

	BUDGET YEAR 2018/2019				
ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENTS	BUDGET FUNDING		ADJUSTED BUDGET
			INTERNAL	GRANT	
	R	R	R	R	R
Furniture and Office Equipment	600 000.00		600 000.00		600 000.00
Garage/Parking	300 000.00		300 000.00		300 000.00
Computer Equipment	200 000.00	152 465.00	352 465.00		352 465.00
Office Space		800 000.00	800 000.00		800 000.00
Server		1 800 000.00	1 800 000.00		1 800 000.00
TOTAL	**1 100 000.00**	**2 752 465.00**	**3 852 465.00**	**-**	**3 852 465.00**

- The above table indicates that the Corporate Services Department capital budget has been increased by R2,8million during this adjustment budget. This increase is attributed to the demand for new computers to replace the some of the current computers and also to cater for new employees that joined the municipality recently.
- The delays in completing the new municipality offices due to land dispute has resulted in the municipality having to look for another option to find the office space for new employees as a result the R800 thousands has been added in during this adjustment to purchase the new park home.
- The municipality also experienced a server crash due to electricity breakdown as a result a new server had to be bought as a matter of urgency to replace the broken server and this costed about R1,8 million.

Community Services

	BUDGET YEAR 2018/2019				
ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENTS	BUDGET FUNDING		ADJUSTED BUDGET
			INTERNAL	GRANT	
	R	R	R	R	R
Buy Back Structure (Phase One)	2 000 000.00	- 1 600 000.00	400 000.00		400 000.00
Motor Vehicles (Land Cruiser)	1 500 000.00		1 500 000.00		1 500 000.00
Furniture and Office Equipment	1 300 000.00	- 500 000.00	800 000.00		800 000.00
Computer Equipment	170 000.00		170 000.00		170 000.00
Construction of Sonkombo CDC		1 200 000.00	1 200 000.00		1 200 000.00
TOTAL	**4 970 000.00**	**- 900 000.00**	**4 070 000.00**	**-**	**4 070 000.00**

- Community services capital budget has been adjusted downwards by R900 thousands. The delays in implementing the Buy Back Structure project has resulted to R1,6million being shifted to the next financial year. Furniture and Office Equipment budget has been reduced by R500 thousand as it was over budgeted in the original budget.
- The construction of Sonkombo CDC which commenced in the previous financial and its funds was mistakenly not rolled over into the current financial year, has also been included.

Economic Development and Planning

	BUDGET YEAR 2018/2019				
ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENTS	BUDGET FUNDING		ADJUSTED BUDGET
			INTERNAL	GRANT	
	R	R	R	R	R
Computer Equipment	100 000.00		100 000.00		100 000.00
Furniture and Office Equipment	200 000.00		200 000.00		200 000.00
Machinery and Equipment (Corridor Development Tractor implementation)	400 000.00		400 000.00		400 000.00
Mini Factories (Refurbishment)	100 000.00		100 000.00		100 000.00
Other Assets (Fencing)	400 000.00		400 000.00		400 000.00
Other Assets (Corridor Development)	3 000 000.00	- 1 000 000.00	2 000 000.00		2 000 000.00
TOTAL	**4 200 000.00**	**- 1 000 000.00**	**3 200 000.00**	**-**	**3 200 000.00**

- Economic Development and Planning Capital budget has been adjusted downwards by R1million. This adjustment is as a result of delays in implementing the Corridor development project and these funds will be made available in the next financial year.

Technical Services

	BUDGET YEAR 2018/2019				
ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENTS	BUDGET FUNDING		ADJUSTED BUDGET
			INTERNAL	GRANT	
	R	R	R	R	R
Construction of Ndwedwe Testing Center	13 504 260.00	- 13 504 260.00	-		-
Construction of Technical Dept Offices	9 500 000.00	- 2 500 000.00	7 000 000.00		7 000 000.00
Construction of Sonkombo Sport filed	5 341 009.00			5 341 009.00	5 341 009.00
Construction of Hloniphani community Hall & Creche in Ward 12	4 264 705.15			4 264 705.15	4 264 705.15
Construction of Madlakazi Sports field in Ward 4	4 012 920.02			4 012 920.02	4 012 920.02
Construction of Dabeka Access Road Ward 01	3 229 927.18			3 229 927.18	3 229 927.18
Construction of Nondwengu Hall & Creche Ward 10	3 055 214.32			3 055 214.32	3 055 214.32
Augmentation of water supply	2 900 000.00	- 1 000 000.00	1 900 000.00		1 900 000.00
Generator Installation	1 970 000.00	1 530 000.00	3 500 000.00		3 500 000.00
Construction of Ntabakhathaza Access Road Ward 02	1 634 739.13			1 634 739.13	1 634 739.13
Ndwedwe /Bhamshela Street Light Maintenance	1 150 000.00		1 150 000.00		1 150 000.00
Construction of Nhlangwini Sports-field	1 117 714.94			1 117 714.94	1 117 714.94
Construction of Noorsburg Access Road	1 076 983.50			1 076 983.50	1 076 983.50
Roads Infrastructure (Access Road) Febe 2	1 000 000.00	- 100 000.00	900 000.00		900 000.00
Construction of Water Fall Sports field Ward 3	941 706.66			941 706.66	941 706.66
Construction of Inhlabamkhosi Access Road ward 13	802 001.36			802 001.36	802 001.36
Transport Assets (Motor Vehicle)	700 000.00	450 000.00	1 150 000.00		1 150 000.00
Construction of Mona Community Hall & Creche Ward 15	650 000.00			650 000.00	650 000.00
Construction of Siyathokoza Community Hall & Creche Ward 14	650 000.00			650 000.00	650 000.00
The Construction of Unkemba Access Road	576 724.24			576 724.24	576 724.24
Construction of Zesuliwe Access Road Ward 7	493 792.47			493 792.47	493 792.47
Construction of Mangangeni Community Hall & Creche in Ward 19	412 931.45			412 931.45	412 931.45
The construction of Nkivane Access Gravel Road Ward 5	311 022.38			311 022.38	311 022.38
The construction of Gonothini Access Gravel Road Ward 10	301 140.83			301 140.83	301 140.83
Machinery and Equipment (Office Equipment/EPWP Equipment)	300 000.00	- 300 000.00	-		-
Mary Grey Sport Center Phase 2 in Ward 7	300 000.00		300 000.00		300 000.00
Construction of Mona Bridge Ward 12	293 310.28			293 310.28	293 310.28
Furniture and Office Equipment	150 000.00		150 000.00		150 000.00
Machinery and Equipment (Brush cutter)	150 000.00	- 150 000.00	-		-
Construction of Ethafeni Access Road	84 624.44			84 624.44	84 624.44
Computer Equipment	50 000.00	30 000.00	80 000.00		80 000.00
Construction of Mahedeni Bridge	16 532.65			16 532.65	16 532.65
Road Inflatsructure Mthebeni 14		300 000.00	300 000.00		300 000.00
High Mast Glan Ward 1		2 367 732.72	2 367 732.72		2 367 732.72
Nondabula Community Halls 9		2 194 897.69	2 194 897.69		2 194 897.69
Nkalangwe Access Road		1 200 000.00	1 200 000.00		1 200 000.00
TOTAL	60 941 260.00	- 9 481 629.59	22 192 630.41	29 267 000.00	51 459 630.41

- The above table indicates that Technical Services Capital budget has been adjusted downwards by R9,5 million during this adjustment budget. These changes are as a result of the following reasons:
  - Construction of Ndwedwe testing Center has been moved to the next financial year due to the land dispute between the municipality and the land owner. There is ongoing negotiation between the affected stakeholders in trying to resolve this matter as a result it anticipated that the construction commence in the following financial year.

- The delay in awarding the tender for Construction of Technical offices has result to an amount of R2,5 million has been shifted to the next financial as it is impossible that this project can be completed in this financial year.
- R1million budget for Augmentation of water supply project has been shifted to the next financial due to delays in implementing this project.
- The original budget to purchase the backup generator for the municipality was understated as a result a Budget of R1, 5million had to be added into item.
- The municipality had mistakenly not rolled over some of previous year's projects that amounts to R5,7 million which relate to High Mast Glandale installation in Ward 1, Nondabula Community Halls in war 9 and Nkalangwe Access Road in ward 10 even though there already were commitments in these projects as a result this was corrected in this Adjustment budget.

1.4 ADJUSTMENTS BUDGET TABLES

KZN293 Ndwedwe - Table B1 Adjustments Budget Summary -

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	15 731	–	–	–	–	–	(1 230)	(1 230)	14 501	15 284	16 109
Service charges	–	–	–	–	–	–	–	–	–	–	–
Investment revenue	12 500	–	–	–	–	–	(1 850)	(1 850)	10 650	11 225	11 831
Transfers recognised - operational	134 412	–	–	–	–	3 325	–	3 325	137 737	148 258	159 410
Other own revenue	1 332	–	–	–	–	–	844	844	2 175	2 293	2 417
Total Revenue (excluding capital transfers and contributions)	163 975	–	–	–	–	3 325	(2 237)	1 088	165 063	177 058	189 767
Employee costs	62 307	–	–	–	–	–	(12 996)	(12 996)	49 311	52 516	55 930
Remuneration of councillors	14 324	–	–	–	–	–	–	–	14 324	15 255	16 247
Depreciation & asset impairment	20 000	–	–	–	–	–	–	–	20 000	21 080	22 218
Finance charges	–	–	–	–	–	–	–	–	–	–	–
Materials and bulk purchases	–	–	–	–	–	–	1 559	1 559	1 559	1 643	1 731
Transfers and grants	13 000	–	–	–	–	–	11 045	11 045	24 045	2 050	2 161
Other expenditure	81 940	–	–	–	–	–	926	926	82 866	71 506	73 259
Total Expenditure	191 571	–	–	–	–	–	534	534	192 105	164 050	171 547
Surplus/(Deficit)	(27 596)	–	–	–	–	3 325	(2 771)	554	(27 042)	13 008	18 220
Transfers recognised - capital	29 267	–	–	–	–	–	–	–	29 267	29 809	31 306
Contributions recognised - capital & contributed asset	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	1 671	–	–	–	–	3 325	(2 771)	554	2 225	42 817	49 526
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1 671	–	–	–	–	3 325	(2 771)	554	2 225	42 817	49 526
Capital expenditure & funds sources											
Capital expenditure	71 491	–	–	–	–	–	(8 619)	(8 619)	62 872	51 888	31 729
Transfers recognised - capital	29 267	–	–	–	–	–	–	–	29 267	29 809	31 306
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	42 224	–	–	–	–	–	(8 619)	(8 619)	33 605	22 079	423
Total sources of capital funds	71 491	–	–	–	–	–	(8 619)	(8 619)	62 872	51 888	31 729
Financial position											
Total current assets	121 691	–	–	–	–	–	(28 991)	(28 991)	92 700	98 347	135 000
Total non current assets	243 388	–	–	–	–	–	76 019	76 019	319 387	350 195	359 118
Total current liabilities	21 494	–	–	–	–	–	9 482	9 482	30 976	24 614	20 662
Total non current liabilities	1 091	–	–	–	–	–	305	305	1 397	1 397	1 397
Community wealth/Equity	342 474	–	–	–	–	–	37 241	37 241	379 715	427 426	482 399
Cash flows											
Net cash from (used) operating	24 636	–	–	–	–	–	(2 838)	(2 838)	21 798	63 447	71 270
Net cash from (used) investing	(71 491)	–	–	–	–	–	8 619	8 619	(62 872)	(51 888)	(31 729)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	64 876	–	–	–	–	–	16 333	16 333	81 208	92 767	132 309
Cash backing/surplus reconciliation											
Cash and investments available	111 731	–	–	–	–	–	(30 522)	(30 522)	81 208	92 767	132 309
Application of cash and investments	50 932	–	–	–	–	–	5 279	5 279	56 211	59 602	63 480
Balance - surplus (shortfall)	60 799	–	–	–	–	–	(35 801)	(35 801)	24 997	33 166	68 850
Asset Management											
Asset register summary (WDV)	71 491	–	–	–	–	–	267 896	267 896	339 387	423 645	487 087
Depreciation & asset impairment	20 000	–	–	–	–	–	–	–	20 000	21 080	22 218
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	7 570	–	–	–	–	–	(2 220)	(2 220)	5 350	5 639	5 943
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

References

1. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

2. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasona

3. Increases of funds approved under MFMA section 31

4. Adjustments approved in accordance with MFMA section 29

5. Adjustments to transfers from National or Provincial Government

6. 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

7. G = B + C + D + E + F

8. Adjusted Budget H = (A or A1/2 etc) + G

KZN293 Ndwedwe - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**161 388**	–	–	–	–	–	**(2 187)**	**(2 187)**	**159 201**	**175 609**	**189 767**
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		161 388	–	–	–	–	–	(2 187)	(2 187)	159 201	175 609	189 767
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**1 392**	–	–	–	–	**3 275**	–	**3 275**	**4 667**	**1 449**	–
Community and social services		1 392	–	–	–	–	3 275	–	3 275	4 667	1 449	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**30 462**	–	–	–	–	–	–	–	**30 462**	**29 809**	**31 306**
Planning and development		–	–	–	–	–	–	–	–	–	–	–
Road transport		30 462	–	–	–	–	–	–	–	30 462	29 809	31 306
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**193 242**	–	–	–	–	**3 275**	**(2 187)**	**1 088**	**194 330**	**206 867**	**221 073**
Expenditure - Functional												
Governance and administration		**122 807**	–	–	–	–	–	**(6 859)**	**(6 859)**	**115 948**	**120 202**	**127 197**
Executive and council		36 932	–	–	–	–	–	(895)	(895)	36 037	38 222	40 540
Finance and administration		85 875	–	–	–	–	–	(5 964)	(5 964)	79 911	81 980	86 657
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**19 370**	–	–	–	–	–	**1 869**	**1 869**	**21 239**	**15 513**	**16 439**
Community and social services		19 370	–	–	–	–	–	1 869	1 869	21 239	15 513	16 439
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**36 394**	–	–	–	–	–	**16 866**	**16 866**	**53 260**	**26 569**	**26 030**
Planning and development		11 717	–	–	–	–	–	1 096	1 096	12 813	12 216	10 821
Road transport		24 677	–	–	–	–	–	15 770	15 770	40 447	14 354	15 208
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**13 000**	–	–	–	–	–	**(11 342)**	**(11 342)**	**1 658**	**1 766**	**1 881**
Energy sources		13 000	–	–	–	–	–	(13 000)	(13 000)	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	1 658	1 658	1 658	1 766	1 881
Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**191 571**	–	–	–	–	–	**534**	**534**	**192 105**	**164 050**	**171 547**
Surplus/ (Deficit) for the year		**1 671**	–	–	–	–	**3 275**	**(2 721)**	**554**	**2 225**	**42 817**	**49 526**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)

3. Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

10. 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))

11. G = B + C + D + E + F

12. Adjusted Budget H = (A or A1/2 etc) + G

KZN293 Ndwedwe - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Municipal governance and administration		161 388	–	–	–	–	–	(2 187)	(2 187)	159 201	175 609	189 767
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Mayor and Council									–	–		
Municipal Manager, Town Secretary and Chief Executive									–	–		
Finance and administration		161 388	–	–	–	–	–	(2 187)	(2 187)	159 201	175 609	189 767
Administrative and Corporate Support									–	–		
Asset Management									–	–		
Budget and Treasury Office		161 388	–	–	–	–	–	(2 187)	(2 187)	159 201	175 609	189 767
Finance									–	–		
Fleet Management									–	–		
Human Resources									–	–		
Information Technology									–	–		
Legal Services									–	–		
Marketing, Customer Relations, Publicity and Media Co-									–	–		
Property Services									–	–		
Risk Management									–	–		
Security Services									–	–		
Supply Chain Management									–	–		
Valuation Service									–	–		
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Governance Function									–	–		
Community and public safety		1 392	–	–	–	–	3 275	–	3 275	4 667	1 449	–
Community and social services		1 392	–	–	–	–	3 275	–	3 275	4 667	1 449	–
Aged Care									–	–		
Agricultural									–	–		
Animal Care and Diseases									–	–		
Cemeteries, Funeral Parlours and Crematoriums									–	–		
Child Care Facilities									–	–		
Community Halls and Facilities							3 050		3 050	3 050		
Consumer Protection									–	–		
Cultural Matters									–	–		
Disaster Management									–	–		
Education									–	–		
Indigenous and Customary Law									–	–		
Industrial Promotion									–	–		
Language Policy									–	–		
Libraries and Archives		1 392					225		225	1 617	1 449	
Literacy Programmes									–	–		
Media Services									–	–		
Museums and Art Galleries									–	–		
Population Development									–	–		
Provincial Cultural Matters									–	–		
Theatres									–	–		
Zoo's									–	–		
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Beaches and Jetties									–	–		
Casinos, Racing, Gambling, Wagering									–	–		
Community Parks (including Nurseries)									–	–		
Recreational Facilities									–	–		
Sports Grounds and Stadiums									–	–		
Public safety		–	–	–	–	–	–	–	–	–	–	–
Civil Defence									–	–		
Cleansing									–	–		
Control of Public Nuisances									–	–		
Fencing and Fences									–	–		
Fire Fighting and Protection									–	–		
Licensing and Control of Animals									–	–		
Housing		–	–	–	–	–	–	–	–	–	–	–
Housing									–	–		
Informal Settlements									–	–		
Health		–	–	–	–	–	–	–	–	–	–	–
Ambulance									–	–		
Health Services									–	–		
Laboratory Services									–	–		
Food Control									–	–		
Health Surveillance and Prevention of Communicable									–	–		
Vector Control									–	–		
Chemical Safety									–	–		
Economic and environmental services		30 462	–	–	–	–	–	–	–	30 462	29 809	31 306
Planning and development		–	–	–	–	–	–	–	–	–	–	–
Billboards									–	–		
Corporate Wide Strategic Planning (IDPs, LEDs)									–	–		
Central City Improvement District									–	–		
Development Facilitation									–	–		
Economic Development/Planning									–	–		
Regional Planning and Development									–	–		
Town Planning, Building Regulations and Enforcement,									–	–		
Project Management Unit									–	–		
Provincial Planning									–	–		
Support to Local Municipalities									–	–		
Road transport		30 462	–	–	–	–	–	–	–	30 462	29 809	31 306
Police Forces, Traffic and Street Parking Control									–	–		
Pounds									–	–		
Public Transport									–	–		

Health		-	-	-	-	-	-	-	-	-	-	-
Ambulance									-	-		
Health Services									-	-		
Laboratory Services									-	-		
Food Control									-	-		
Health Surveillance and Prevention of Communicable									-	-		
Vector Control									-	-		
Chemical Safety									-	-		
Economic and environmental services		36 394	-	-	-	-	-	16 866	16 866	53 260	26 589	26 030
Planning and development		11 717	-	-	-	-	-	1 096	1 096	12 813	12 216	10 821
Billboards									-	-		
Corporate Wide Strategic Planning (IDPs, LEDs)									-	-		
Central City Improvement District									-	-		
Development Facilitation									-	-		
Economic Development/Planning		11 717	-	-	-	-	-	1 096	1 096	12 813	12 216	10 821
Regional Planning and Development									-	-		
Town Planning, Building Regulations and Enforcement, and City Engineer									-	-		
Project Management Unit									-	-		
Provincial Planning									-	-		
Support to Local Municipalities									-	-		
Road transport		24 677	-	-	-	-	-	15 770	15 770	40 447	14 354	15 208
Police Forces, Traffic and Street Parking Control									-	-		
Pounds									-	-		
Public Transport									-	-		
Road and Traffic Regulation									-	-		
Roads		24 677						15 770	15 770	40 447	14 354	15 208
Taxi Ranks									-	-		
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape									-	-		
Coastal Protection									-	-		
Indigenous Forests									-	-		
Nature Conservation									-	-		
Pollution Control									-	-		
Soil Conservation									-	-		
Trading services		13 000	-	-	-	-	-	(11 342)	(11 342)	1 658	1 766	1 881
Energy sources		13 000	-	-	-	-	-	(13 000)	(13 000)	-	-	-
Electricity		13 000						(13 000)	(13 000)	-		
Street Lighting and Signal Systems									-	-		
Nonelectric Energy									-	-		
Water management		-	-	-	-	-	-	-	-	-	-	-
Water Treatment									-	-		
Water Distribution									-	-		
Water Storage									-	-		
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Public Toilets									-	-		
Sewerage									-	-		
Storm Water Management									-	-		
Waste Water Treatment									-	-		
Waste management		-	-	-	-	-	-	1 658	1 658	1 658	1 766	1 881
Recycling									-	-		
Solid Waste Disposal (Landfill Sites)									-	-		
Solid Waste Removal									-	-		
Street Cleaning								1 658	1 658	1 658	1 766	1 881
Other		-	-	-	-	-	-	-	-	-	-	-
Abattoirs									-	-		
Air Transport									-	-		
Forestry									-	-		
Licensing and Regulation									-	-		
Markets									-	-		
Tourism									-	-		
Total Expenditure - Functional	3	191 571	-	-	-	-	-	534	534	192 105	164 050	171 547
Surplus/ (Deficit) for the year		1 671	-	-	-	-	3 275	(2 721)	554	2 225	42 817	49 526

References

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

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be

KZN293 Ndwedwe - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov Govt	Other Adjusts.	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY OFFICE		161 388	-	-	-	-	-	(2 187)	(2 187)	159 201	175 629	189 767
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL SERVICES		30 442	-	-	-	-	-	-	-	30 442	29 809	31 306
Vote 6 - ECONOMIC DEVELOPMENT AND PLANNING		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - COMMUNITY SERVICES		1 392	-	-	-	-	3 275	-	3 275	4 667	1 449	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
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	193 242	-	-	-	-	3 275	(2 187)	1 088	194 330	206 887	221 073
Expenditure by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		17 904	-	-	-	-	-	398	398	18 303	13 443	29 647
Vote 2 - MUNICIPAL MANAGER		19 029	-	-	-	-	-	(1 293)	(1 293)	17 734	18 773	19 874
Vote 3 - BUDGET AND TREASURY OFFICE		48 367	-	-	-	-	-	(4 511)	(4 511)	43 855	46 333	48 952
Vote 4 - CORPORATE SERVICES		37 508	-	-	-	-	-	(1 453)	(1 453)	36 055	36 647	37 705
Vote 5 - TECHNICAL SERVICES		37 477	-	-	-	-	-	4 428	4 428	42 105	16 119	17 089
Vote 6 - ECONOMIC DEVELOPMENT AND PLANNING		11 717	-	-	-	-	-	1 096	1 096	12 813	12 216	10 821
Vote 7 - COMMUNITY SERVICES		19 370	-	-	-	-	-	1 869	1 869	21 239	15 513	16 430
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
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	191 571	-	-	-	-	-	534	534	192 105	164 050	179 547
Surplus/ (Deficit) for the year	2	1 671	-	-	-	-	3 275	(2 721)	554	2 225	42 837	41 526

References

1 Insert Vote: e.g. Department, if different to standard classification structure

2 Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3 Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4 Additional cash backed accumulated funds unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5 Increases of funds approved under MFMA section 31

6 Adjustments approved in accordance with MFMA section 29

7 Adjustments to transfers from National or Provincial Government

8 Adjusts. = Other Adjustments proposed to be approved, including revenue under-collection (MFMA section 26(7)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(c)); error correction (section 29(2)(f))

9 G = B + C + D + E + F

10 Adjusted Budget H = (A or A1 or etc) + G

check revenue	-	-	-	-	-	(50)	50	0	0	-	-
check expenditure	0	-	-	-	-	-	(0)	(0)	(0)	(0)	(0)

KZN293 Ndwedwe - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-
1.1 - Executive and Council									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
2.1 - Municipal Manager									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Vote 3 - BUDGET AND TREASURY OFFICE		161 388	-	-	-	-	-	(2 187)	(2 187)	159 201	175 609	189 767
3.1 - Budget and Treasury Office		161 388						(2 187)	(2 187)	159 201	175 609	189 767
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
4.1 - Corporate Services									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Vote 5 - TECHNICAL SERVICES		30 462	-	-	-	-	-	-	-	30 462	29 809	31 306
5.1 - Technical Services		30 462							-	30 462	29 809	31 306
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Vote 6 - ECONOMIC DEVELOPMENT AND PLANNING		-	-	-	-	-	-	-	-	-	-	-
6.1 - Economic Development and Planning									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Vote 7 - COMMUNITY SERVICES		1 392	-	-	-	-	3 275	-	3 275	4 667	1 449	-
7.1 - Community Services		1 392					3 275		3 275	4 667	1 449	
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		

								-	-		
								-	-		
								-	-		
								-	-		
Total Revenue by Vote	2	193 242	-	-	-	-	3 275	(2 187)	1 088	194 330	206 867	221 073
Expenditure by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		17 904	-	-	-	-	-	398	398	18 303	19 449	20 667
1.1 - Executive and Council		17 904						398	398	18 303	19 449	20 667
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Vote 2 - MUNICIPAL MANAGER		19 028	-	-	-	-	-	(1 293)	(1 293)	17 734	18 773	19 874
2.1 - Municipal Manager		19 028						(1 293)	(1 293)	17 734	18 773	19 874
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Vote 3 - BUDGET AND TREASURY OFFICE		48 367	-	-	-	-	-	(4 511)	(4 511)	43 855	46 333	48 952
3.1 - Budget and Treasury Office		48 367						(4 511)	(4 511)	43 855	46 333	48 952
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Vote 4 - CORPORATE SERVICES		37 508	-	-	-	-	-	(1 453)	(1 453)	36 055	35 647	37 705
4.1 - Corporate Services		37 508						(1 453)	(1 453)	36 055	35 647	37 705
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		

Vote 5 - TECHNICAL SERVICES		37 677	-	-	-	-	-	4 428	4 428	42 105	16 119	17 089
5.1 - Technical Services		37 677						4 428	4 428	42 105	16 119	17 089
Vote 6 - ECONOMIC DEVELOPMENT AND PLANNING		11 717	-	-	-	-	-	1 096	1 096	12 813	12 216	10 821
6.1 - Economic Development and Planning		11 717						1 096	1 096	12 813	12 216	10 821
Vote 7 - COMMUNITY SERVICES		19 370	-	-	-	-	-	1 869	1 869	21 239	15 513	16 439
7.1 - Community Services		19 370						1 869	1 869	21 239	15 513	16 439
Total Expenditure by Vote	2	191 571	-	-	-	-	-	534	534	192 105	164 050	171 547
Surplus/ (Deficit) for the year	2	1 671	-	-	-	-	3 275	(2 721)	554	2 225	42 817	49 526

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

KZN293 Ndwedwe - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	15 731	–	–	–	–	–	(1 230)	(1 230)	14 501	15 284	16 109
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - other									–	–		
Rental of facilities and equipment		426						31	31	457	482	508
Interest earned - external investments		12 500						(1 850)	(1 850)	10 650	11 225	11 831
Interest earned - outstanding debtors		786						(786)	(786)	–		
Dividends received									–	–		
Fines, penalties and forfeits								634	634	634	668	704
Licences and permits								2	2	2	2	2
Agency services									–	–		
Transfers and subsidies		134 412					3 325		3 325	137 737	148 256	159 410
Other revenue	2	120	–	–	–	–	–	963	963	1 083	1 141	1 203
Gains on disposal of PPE									–	–		
Total Revenue (excluding capital transfers and contributions)		**163 975**	–	–	–	–	**3 325**	**(2 237)**	**1 088**	**165 063**	**177 058**	**189 767**
Expenditure By Type												
Employee related costs		62 307	–	–	–	–	–	(12 996)	(12 996)	49 311	52 516	55 930
Remuneration of councillors		14 324							–	14 324	15 255	16 247
Debt impairment		2 600							–	2 600	2 740	2 888
Depreciation & asset impairment		20 000	–	–	–	–	–	–	–	20 000	21 080	22 218
Finance charges									–	–		
Bulk purchases		–	–	–	–	–	–	–	–	–	–	–
Other materials								1 559	1 559	1 559	1 643	1 731
Contracted services		41 046	–	–	–	–	–	5 302	5 302	46 348	33 015	32 690
Transfers and subsidies		13 000						11 045	11 045	24 045	2 050	2 161
Other expenditure		38 294	–	–	–	–	–	(4 376)	(4 376)	33 918	35 750	37 681
Loss on disposal of PPE									–	–		
Total Expenditure		**191 571**	–	–	–	–	–	**534**	**534**	**192 105**	**164 050**	**171 547**
Surplus/(Deficit)		**(27 596)**	–	–	–	–	**3 325**	**(2 771)**	**554**	**(27 042)**	**13 008**	**18 220**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		29 267							–	29 267	29 809	31 306
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)									–	–		
Transfers and subsidies - capital (in-kind - all)									–	–		
Surplus/(Deficit) before taxation		**1 671**	–	–	–	–	**3 325**	**(2 771)**	**554**	**2 225**	**42 817**	**49 526**
Taxation									–	–		
Surplus/(Deficit) after taxation		**1 671**	–	–	–	–	**3 325**	**(2 771)**	**554**	**2 225**	**42 817**	**49 526**
Attributable to minorities									–	–		
Surplus/(Deficit) attributable to municipality		**1 671**	–	–	–	–	**3 325**	**(2 771)**	**554**	**2 225**	**42 817**	**49 526**
Share of surplus/ (deficit) of associate									–	–		
Surplus/ (Deficit) for the year		**1 671**	–	–	–	–	**3 325**	**(2 771)**	**554**	**2 225**	**42 817**	**49 526**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

	Revenue total	193 242 174	-	-	-	-	3 325 000	-2 236 962	1 088 038	194 330 212	206 866 828	221 073 126

KZN293 Ndwedwe - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2018/19								Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - BUDGET AND TREASURY OFFICE		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - TECHNICAL SERVICES		–	–	–	–	–	–	9 891	9 891	9 891	19 598	–
Vote 6 - ECONOMIC DEVELOPMENT AND PLANNING		–	–	–	–	–	–	2 000	2 000	2 000	1 000	–
Vote 7 - COMMUNITY SERVICES		–	–	–	–	–	–	400	400	400	1 600	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
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	–	–	–	–	–	–	12 291	12 291	12 291	22 198	–
Single-year expenditure *to be adjusted*	2											
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–	–	–	1 800	–
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - BUDGET AND TREASURY OFFICE		280	–	–	–	–	–	10	10	290	180	–
Vote 4 - CORPORATE SERVICES		1 100	–	–	–	–	–	2 752	2 752	3 852	281	222
Vote 5 - TECHNICAL SERVICES		60 941	–	–	–	–	–	(19 373)	(19 373)	41 568	27 245	31 308
Vote 6 - ECONOMIC DEVELOPMENT AND PLANNING		4 200	–	–	–	–	–	(3 000)	(3 000)	1 200	–	–
Vote 7 - COMMUNITY SERVICES		4 970	–	–	–	–	–	(1 300)	(1 300)	3 670	184	200
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
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		71 491	–	–	–	–	–	(20 911)	(20 911)	50 581	29 690	31 729
Total Capital Expenditure - Vote		71 491	–	–	–	–	–	(8 619)	(8 619)	62 872	51 888	31 729
Capital Expenditure - Functional												
Governance and administration		1 380	–	–	–	–	–	2 762	2 762	4 142	2 261	222
Executive and council									–	–	1 800	–
Finance and administration		1 380						2 762	2 762	4 142	461	222
Internal audit									–	–		
Community and public safety		5 270	–	–	–	–	–	(1 200)	(1 200)	4 070	1 784	200
Community and social services		4 970						(900)	(900)	4 070	1 784	200
Sport and recreation		300						(300)	(300)	–		
Public safety									–	–		
Housing									–	–		
Health									–	–		
Economic and environmental services		34 467	–	–	–	–	–	20 193	20 193	54 660	47 843	31 306
Planning and development		4 200						(1 000)	(1 000)	3 200	1 000	–
Road transport		30 267						21 193	21 193	51 460	46 843	31 306
Environmental protection									–	–		
Trading services		–	–	–	–	–	–	–	–	–	–	–
Energy sources									–	–		
Water management									–	–		
Waste water management									–	–		
Waste management									–	–		
Other		30 374						(30 374)	(30 374)	–		
Total Capital Expenditure - Functional	3	71 491	–	–	–	–	–	(8 619)	(8 619)	62 872	51 888	31 729
Funded by:												
National Government		29 267							–	29 267	29 809	31 306
Provincial Government									–	–		
District Municipality									–	–		
Other transfers and grants									–	–		
Transfers recognised - capital	4	29 267	–	–	–	–	–	–	–	29 267	29 809	31 306
Public contributions & donations									–	–		
Borrowing									–	–		
Internally generated funds		42 224						(8 619)	(8 619)	33 605	22 079	423
Total Capital Funding		71 491	–	–	–	–	–	(8 619)	(8 619)	62 872	51 888	31 729

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by standard classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

10. 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))

11. G = B + C + D + E + F

12. Adjusted Budget H = (A or A1/2 etc) + G

KZN293 Ndwedwe - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-
1.1 - Executive and Council									-	-		
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
2.1 - Municipal Manager									-	-		
Vote 3 - BUDGET AND TREASURY OFFICE		-	-	-	-	-	-	-	-	-	-	-
3.1 - Budget and Treasury Office									-	-		
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
4.1 - Corporate Services									-	-		
Vote 5 - TECHNICAL SERVICES		-	-	-	-	-	-	**9 891**	9 891	9 891	19 598	-
5.1 - Technical Services								**9 891**	9 891	9 891	19 598	
Vote 6 - ECONOMIC DEVELOPMENT AND PLANNING		-	-	-	-	-	-	**2 000**	2 000	2 000	1 000	-
6.1 - Economic Development and Planning								**2 000**	2 000	2 000	1 000	
Vote 7 - COMMUNITY SERVICES		-	-	-	-	-	-	**400**	400	400	1 600	-
7.1 - Community Services								**400**	400	400	1 600	

									-	-		
									-	-		
									-	-		
Capital multi-year expenditure sub-total		-	-	-	-	-	-	12 291	12 291	12 291	22 198	-
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	1 800	-
1.1 - Executive and Council									-	-	1 800	
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
2.1 - Municipal Manager									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Vote 3 - BUDGET AND TREASURY OFFICE		280	-	-	-	-	-	10	10	290	180	-
3.1 - Budget and Treasury Office		280						10	10	290	180	
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Vote 4 - CORPORATE SERVICES		1 100	-	-	-	-	-	2 752	2 752	3 852	281	222
4.1 - Corporate Services		1 100						2 752	2 752	3 852	281	222
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Vote 5 - TECHNICAL SERVICES		60 941	-	-	-	-	-	(19 373)	(19 373)	41 568	27 245	31 306
5.1 - Technical Services		60 941						(19 373)	(19 373)	41 568	27 245	31 306
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Vote 6 - ECONOMIC DEVELOPMENT AND PLANNING		4 200	-	-	-	-	-	(3 000)	(3 000)	1 200	-	-
6.1 - Economic Development and Planning		4 200						(3 000)	(3 000)	1 200		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Vote 7 - COMMUNITY SERVICES		4 970	-	-	-	-	-	(1 300)	(1 300)	3 670	184	200
7.1 - Community Services		4 970						(1 300)	(1 300)	3 670	184	200
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		

Capital single-year expenditure sub-total	71 491	-	-	-	-	-	(20 911)	(20 911)	50 581	29 690	31 729
Total Capital Expenditure	71 491	-	-	-	-	-	(8 619)	(8 619)	62 872	51 888	31 729

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

KZN293 Ndwedwe - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash		3 122						(3 122)	(3 122)	–		
Call investment deposits	1	108 609	–	–	–	–	–	(27 400)	(27 400)	81 208	92 767	132 309
Consumer debtors	1	4 306	–	–	–	–	–	4 014	4 014	8 320	5 579	2 691
Other debtors		5 654						(2 482)	(2 482)	3 172		
Current portion of long-term receivables									–	–		
Inventory									–	–		
Total current assets		**121 691**	**–**	**–**	**–**	**–**	**–**	**(28 991)**	**(28 991)**	**92 700**	**98 347**	**135 000**
Non current assets												
Long-term receivables									–	–		
Investments									–	–		
Investment property									–	–		
Investment in Associate									–	–		
Property, plant and equipment	1	242 605	–	–	–	–	–	76 193	76 193	318 798	349 606	359 116
Agricultural									–	–		
Biological									–	–		
Intangible		763						(174)	(174)	589	589	
Other non-current assets									–	–		
Total non current assets		**243 368**	**–**	**–**	**–**	**–**	**–**	**76 019**	**76 019**	**319 387**	**350 195**	**359 116**
TOTAL ASSETS		**365 059**	**–**	**–**	**–**	**–**	**–**	**47 028**	**47 028**	**412 087**	**448 542**	**494 116**
LIABILITIES												
Current liabilities												
Bank overdraft									–	–		
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits									–	–		
Trade and other payables		21 183	–	–	–	–	–	9 774	9 774	30 957	24 614	20 662
Provisions		311						(292)	(292)	19		
Total current liabilities		**21 494**	**–**	**–**	**–**	**–**	**–**	**9 482**	**9 482**	**30 976**	**24 614**	**20 662**
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	1 091	–	–	–	–	–	305	305	1 397	1 397	1 397
Total non current liabilities		**1 091**	**–**	**–**	**–**	**–**	**–**	**305**	**305**	**1 397**	**1 397**	**1 397**
TOTAL LIABILITIES		**22 585**	**–**	**–**	**–**	**–**	**–**	**9 787**	**9 787**	**32 373**	**26 010**	**22 059**
NET ASSETS	2	**342 474**	**–**	**–**	**–**	**–**	**–**	**37 241**	**37 241**	**379 715**	**422 531**	**472 058**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		307 814	–	–	–	–	–	37 241	37 241	345 056	387 872	437 399
Reserves		34 659	–	–	–	–	–	–	–	34 659	34 659	34 659
Minorities' interests									–	–		
TOTAL COMMUNITY WEALTH/EQUITY		**342 474**	**–**	**–**	**–**	**–**	**–**	**37 241**	**37 241**	**379 715**	**422 531**	**472 058**

References

1. Detail to be provided in Table SA3

2. Net assets must balance with Total Community Wealth/Equity

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

check balance

KZN293 Ndwedwe - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		7 866						3 734	3 734	11 600	12 227	12 887
Service charges		–							–	–		
Other revenue		546						1 503	1 503	2 049	2 159	2 276
Government - operating	1	134 412						3 325	3 325	137 737	148 256	159 410
Government - capital	1	29 267							–	29 267	29 809	31 306
Interest		13 286						(2 636)	(2 636)	10 650	11 225	11 831
Dividends									–	–		
Payments												
Suppliers and employees		(160 740)						(8 765)	(8 765)	(169 505)	(140 230)	(146 440)
Finance charges		–							–	–		
Transfers and Grants	1	–							–	–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		24 636	–	–	–	–	–	(2 838)	(2 838)	21 798	63 447	71 270
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		(71 491)						8 619	8 619	(62 872)	(51 888)	(31 729)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(71 491)	–	–	–	–	–	8 619	8 619	(62 872)	(51 888)	(31 729)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–							–	–		
Borrowing long term/refinancing									–	–		
Increase (decrease) in consumer deposits									–	–		
Payments												
Repayment of borrowing		–							–	–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		(46 855)	–	–	–	–	–	5 781	5 781	(41 075)	11 559	39 542
Cash/cash equivalents at the year begin:	2	111 731						10 552	10 552	122 283	81 208	92 767
Cash/cash equivalents at the year end:	2	64 876	–	–	–	–	–	16 333	16 333	81 208	92 767	132 309

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

KZN293 Ndwedwe - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfors. 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
Cash and Investments available												
Cash/cash equivalents at the year end	1	64 878	–	–	–	–	–	16 333	16 333	81 208	92 767	132 309
Other current investments > 90 days		46 855	–	–	–	–	–	(46 855)	(46 855)	–	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and Investments available:		111 731	–	–	–	–	–	(30 522)	(30 522)	81 208	92 767	132 309
Applications of cash and investments												
Unspent conditional transfers		6 148	–	–	–	–	–	(5 141)	(5 141)	1 007	–	–
Unspent borrowing		–							–	–		
Statutory requirements									–	–		
Other working capital requirements	2	10 125	–					10 420	10 420	20 545	20 047	18 480
Other provisions									–	–		
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		34 859	–					–	–	34 859	34 859	34 859
Total Application of cash and Investments:		50 932	–	–	–	–	–	5 279	5 279	56 211	54 707	53 119
Surplus(shortfall)		60 799	–	–	–	–	–	(35 801)	(35 801)	24 997	38 061	79 190

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position

2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

Other working capital requirements						
Debtors	4 910	–	9 405	4 587	2 203	
Creditors due	15 035	–	29 950	24 634	20 682	
Total	(10 125)	–	(20 545)	(20 047)	(18 480)	
Debtors collection assumptions:						
Balance outstanding - debtors	9 980	–	11 492	5 579	2 891	
Estimate of debtors collection rate	49%	0%	82%	82%	82%	
Long term investments committed						
(Insert description; eg sinking fund)						
	–	–	–	–	–	
Reserves to be backed by cash/investments						
Housing Development Fund						
Capital replacement						
Self-insurance						
Other reserves (list)	34 859		34 859	34 859	34 859	
	34 859	–	34 859	34 859	34 859	

KZN293 Ndwedwe - Table B9 Asset Management -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	**71 491**	–	–	–	–	–	**(11 319)**	**(11 319)**	**60 172**	**51 888**	**31 729**
Roads Infrastructure		33 667	–	–	–	–	–	(23 646)	(23 646)	10 021	24 686	21 000
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 150	–	–	–	–	–	2 368	2 368	3 518	–	–
Water Supply Infrastructure		2 900	–	–	–	–	–	(1 000)	(1 000)	1 900	1 000	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		2 000	–	–	–	–	–	(1 600)	(1 600)	400	1 600	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		39 717	–	–	–	–	–	(23 878)	(23 878)	15 839	27 286	21 000
Community Facilities		13 604	–	–	–	–	–	(2 277)	(2 277)	11 328	18 627	10 306
Sport and Recreation Facilities		300	–	–	–	–	–	11 113	11 113	11 413	–	–
Community Assets		13 904	–	–	–	–	–	8 837	8 837	22 741	18 627	10 306
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		12 320	–	–	–	–	–	(2 220)	(2 220)	10 100	3 500	–
Housing		–	–	–	–	–	–	400	400	400	–	–
Other Assets	6	12 320	–	–	–	–	–	(1 820)	(1 820)	10 500	3 500	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		620	–	–	–	–	–	62	62	682	200	–
Furniture and Office Equipment		2 580	–	–	–	–	–	(690)	(690)	1 890	291	222
Machinery and Equipment		150	–	–	–	–	–	5 720	5 720	5 870	184	200
Transport Assets		2 200	–	–	–	–	–	450	450	2 650	1 800	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets *to be adjusted*	2	–	–	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets *to be adjusted*	2a	–	–	–	–	–	–	**2 700**	**2 700**	**2 700**	–	–
Roads Infrastructure		–	–	–	–	–	–	1 200	1 200	1 200	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–

Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	1 200	1 200	1 200	–	–
Community Facilities		–	–	–	–	–	–	1 200	1 200	1 200	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	300	300	300	–	–
Community Assets		–	–	–	–	–	–	1 500	1 500	1 500	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure *to be adjusted*	4											
Roads Infrastructure		33 667	–	–	–	–	–	(22 446)	(22 446)	11 221	24 686	21 000
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 150	–	–	–	–	–	2 368	2 368	3 518	–	–
Water Supply Infrastructure		2 900	–	–	–	–	–	(1 000)	(1 000)	1 900	1 000	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		2 000	–	–	–	–	–	(1 600)	(1 600)	400	1 600	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		39 717	–	–	–	–	–	(22 678)	(22 678)	17 039	27 286	21 000
Community Facilities		13 604	–	–	–	–	–	(1 077)	(1 077)	12 528	18 627	10 306
Sport and Recreation Facilities		300	–	–	–	–	–	11 413	11 413	11 713	–	–
Community Assets		13 904	–	–	–	–	–	10 337	10 337	24 241	18 627	10 306
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		12 320	–	–	–	–	–	(2 220)	(2 220)	10 100	3 500	–
Housing		–	–	–	–	–	–	400	400	400	–	–
Other Assets		12 320	–	–	–	–	–	(1 820)	(1 820)	10 500	3 500	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		620	–	–	–	–	–	62	62	682	200	–
Furniture and Office Equipment		2 580	–	–	–	–	–	(690)	(690)	1 890	291	222
Machinery and Equipment		150	–	–	–	–	–	5 720	5 720	5 870	184	200
Transport Assets		2 200	–	–	–	–	–	450	450	2 650	1 800	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE *to be adjusted*	4	71 491	–	–	–	–	–	(8 619)	(8 619)	62 872	51 888	31 729
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Roads Infrastructure		33 667						145 875	145 875	179 542	204 228	225 228
Storm water Infrastructure		–							–	–	–	–
Electrical Infrastructure		1 150						2 368	2 368	3 518	3 518	3 518
Water Supply Infrastructure		2 900						(1 000)	(1 000)	1 900	2 900	2 900
Sanitation Infrastructure		–							–	–	–	–
Solid Waste Infrastructure		2 000						(1 600)	(1 600)	400	2 000	2 000
Rail Infrastructure									–	–		
Coastal Infrastructure									–	–		
Information and Communication Infrastructure									–	–		
Infrastructure		39 717	–	–	–	–	–	145 643	145 643	185 360	212 646	233 646
Community Facilities		13 604						75 198	75 198	88 802	107 429	117 735
Sport and Recreation Facilities		300						11 413	11 413	11 713	23 427	35 140
Community Assets		13 904	–	–	–	–	–	86 611	86 611	100 515	130 856	152 875
Heritage Assets									–	–		
Revenue Generating									–	–		

Non-revenue Generating										–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		12 320						8 336	8 336	20 656	44 812	44 812
Housing								400	400	400	400	400
Other Assets		12 320	–	–	–	–	–	8 736	8 736	21 056	45 212	45 212
Biological or Cultivated Assets									–	–		
Servitudes									–	–		
Licences and Rights								589	589	589	589	589
Intangible Assets		–	–	–	–	–	–	589	589	589	589	589
Computer Equipment		620						62	62	682	882	882
Furniture and Office Equipment		2 580						(690)	(690)	1 890	2 181	2 403
Machinery and Equipment		150						16 794	16 794	16 944	17 128	17 328
Transport Assets		2 200						10 150	10 150	12 350	14 150	14 150
Land		–							–	–		
Zoo's, Marine and Non-biological Animals		–							–	–		
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**71 491**	–	–	–	–	–	**267 896**	**267 896**	**339 387**	**423 645**	**467 087**
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		20 000	–	–	–	–	–	–	–	20 000	21 080	22 218
Repairs and Maintenance by asset class	3	**7 570**	–	–	–	–	–	(2 220)	(2 220)	5 350	5 639	5 943
Roads Infrastructure		1 200	–	–	–	–	–	(1 133)	(1 133)	67	70	74
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		1 200	–	–	–	–	–	(1 133)	(1 133)	67	70	74
Community Facilities		–	–	–	–	–	–	2 500	2 500	2 500	2 635	2 777
Sport and Recreation Facilities		1 800	–	–	–	–	–	(682)	(682)	1 118	1 179	1 242
Community Assets		1 800	–	–	–	–	–	1 818	1 818	3 618	3 814	4 020
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		3 300	–	–	–	–	–	(3 000)	(3 000)	300	316	333
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		3 300	–	–	–	–	–	(3 000)	(3 000)	300	316	333
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		70	–	–	–	–	–	25	25	95	100	106
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		1 200	–	–	–	–	–	70	70	1 270	1 339	1 411
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**27 570**	–	–	–	–	–	(2 220)	(2 220)	25 350	26 719	28 162
Renewal and upgrading of Existing Assets as % of total capex		*0.0%*	*0.0%*							*4.3%*	*0.0%*	*0.0%*
Renewal and upgrading of Existing Assets as % of deprecn"		*0.0%*	*0.0%*							*13.5%*	*0.0%*	*0.0%*
R&M as a % of PPE		*10.6%*	*0.0%*							*1.6%*	*1.3%*	*1.3%*
Renewal and upgrading and R&M as a % of PPE		*10.6%*	*0.0%*							*2.4%*	*1.3%*	*1.3%*

References

1. Detail of new assets provided in Table SB18a

2. Detail of renewal of existing assets provided in Table SB18b

2a. Detail of upgrading of existing assets provided in Table SB18e

3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to Adjustments Budget Financial Position (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

11. Adjustments to transfers from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1/2 etc) + G

KZN293 Ndwedwe - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)	2								-	-		
Other water supply (at least min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	-	-	-	-	-	-	-	-	-	-
Highest level of free service provided												
Property rates (R'000 value threshold)									-	-		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)		700						(50)	(50 000)	650 000	685	722
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)									-	-		
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies	6								-	-		
Other									-	-		
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom

2. Stand distance > 200m from dwelling

3. Stand distance <= 200m from dwelling

4. Borehole, spring, rain-water tank etc.

5. Must agree to total number of households in municipal area

6. Include value of subsidy provided by municipality above provincial subsidy level

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note, only where underspending could not reasonably have been foreseen)

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

11. Adjustments to transfers from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1/2 etc) + G

15. Show number of households receiving at least these levels of services completely free

16. Must reflect the cost to the municipality of providing the Free Basic Service

17. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

KZN293 Ndwedwe - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2018/19								Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
REVENUE ITEMS												
Property rates												
Total Property Rates		15 731						(1 230)	(1 230)	14 501	15 284	16 109
less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)									–	–		
Net Property Rates		15 731	–	–	–	–	–	(1 230)	(1 230)	14 501	15 284	16 109
Service charges - electricity revenue												
Total Service charges - electricity revenue									–	–		
less Revenue Foregone (in excess of 50 kwh per indigent household per month)									–	–		
less Cost of Free Basis Services (50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue												
Total Service charges - water revenue									–	–		
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)									–	–		
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue												
Total Service charges - sanitation revenue									–	–		
less Revenue Foregone (in excess of free sanitation service to indigent households)									–	–		
less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue												
Total refuse removal revenue									–	–		
Total landfill revenue									–	–		
less Revenue Foregone (in excess of one removal a week to indigent households)									–	–		
less Cost of Free Basis Services (removed once a week to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - refuse revenue		–	–	–	–	–	–	–	–	–	–	–
Other Revenue By Source												
Other Revenue		120						(120)	(120)	–		
Tender Documents								300	300	300	316	333
Clearance Certificates								4	4	4	4	4
Skills Development Levy Refund								80	80	80	84	89
Insurance Refund								570	570	570	601	633
Administrative Handling Fees								120	120	120	126	133
Building Plan Approval								2	2	2	2	2
TLB Hire								7	7	7	7	8
								–	–	–	–	–
								–	–	–	–	–
								–	–	–	–	–
Total 'Other' Revenue	1	120	–	–	–	–	–	963	963	1 083	1 141	1 203
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		46 759						(12 031)	(12 031)	34 729	36 986	39 390
Pension and UIF Contributions		6 419						(1 003)	(1 003)	5 416	5 768	6 143
Medical Aid Contributions		4 512						(2 172)	(2 172)	2 340	2 492	2 654
Overtime		1 150						(490)	(490)	660	703	749
Performance Bonus		105						95	95	200	213	227
Motor Vehicle Allowance		2 994						(711)	(711)	2 283	2 432	2 590
Cellphone Allowance									–	–		
Housing Allowances		368						(152)	(152)	215	229	244
Other benefits and allowances								630	630	630	671	715
Payments in lieu of leave								2 838	2 838	2 838	3 022	3 219
Long service awards									–	–		
Post-retirement benefit obligations	4								–	–		
sub-total		62 307	–	–	–	–	–	(12 996)	(12 996)	49 311	52 516	55 930
Less: Employees costs capitalised to PPE									–	–		
Total Employee related costs	1	62 307	–	–	–	–	–	(12 996)	(12 996)	49 311	52 516	55 930
Contributions recognised - capital												
List contributions by contract									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		20 000							–	20 000	21 080	22 218
Lease amortisation									–	–		
Capital asset impairment									–	–		
Depreciation resulting from revaluation of PPE									–	–		
Total Depreciation & asset impairment	1	20 000	–	–	–	–	–	–	–	20 000	21 080	22 218
Bulk purchases												
Electricity Bulk Purchases									–	–		
Water Bulk Purchases									–	–		
Total bulk purchases	1	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants												
Cash transfers and grants									–	–		

Non-cash transfers and grants												
Total transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Contracted services												
List services provided by contract		-						-	-	-		
Security Services		3 846						(3 846)	(3 846)	-		
Electricity Project		-						-	-	-		
Building		3 300						(3 300)	(3 300)	-		
Computors		70						(70)	(70)	-		
Refuse Removal		900						(900)	(900)	-		
Vehicles		3 915						(3 915)	(3 915)	-		
Roads		1 200						(1 200)	(1 200)	-		
Local Sports Facilities		1 800						(1 800)	(1 800)	-		
Property Rates		1 500						(1 500)	(1 500)	-		
Internal Auditors		1 800						(1 800)	(1 800)	-		
Legal Aid		800						(800)	(800)	-		
Indigent Burial		900						(900)	(900)	-		
Medical Exemination		80						(80)	(80)	-		
Catering		3 370						(3 370)	(3 370)	-		
Cleaning Services		700						(700)	(700)	-		
Employee Wellness		400						(400)	(400)	-		
Event Promoters		1 600						(1 600)	(1 600)	-		
Stage ,Tent and Sound		865						(865)	(865)	-		
Support of SMME, Corporateand emerging Contractor		1 020						(1 020)	(1 020)	-		
Business Advisor		200						(200)	(200)	-		
Proffessional Fess		12 450						(12 450)	(12 450)	-		
Garden Services		330						(330)	(330)	-		
Expenditure:Contracted Services:Outsourced Services:Transport Services								2 104	2 104	2 104	2 218	2 338
Expenditure:Contracted Services:Outsourced Services:Security Services								4 125	4 125	4 125	4 348	4 583
Expenditure:Contracted Services:Outsourced Services:Refuse Removal								900	900	900	949	1 000
Expenditure:Contracted Services:Outsourced Services:Professional Staff								5 027	5 027	5 027	239	252
Expenditure:Contracted Services:Outsourced Services:Internal Auditors								471	471	471	496	523
Expenditure:Contracted Services:Outsourced Services:Hygiene Services								610	610	610	643	678
Expenditure:Contracted Services:Outsourced Services:Catering Services								2 414	2 414	2 414	2 544	2 682
Expenditure:Contracted Services:Outsourced Services:Business and Advisory:Research and Advisory								9 369	9 369	9 369	2 000	-
Expenditure:Contracted Services:Outsourced Services:Business and Advisory:Project Management								170	170	170	179	189
Expenditure:Contracted Services:Outsourced Services:Business and Advisory:Human Resources								481	481	481	507	534
Expenditure:Contracted Services:Outsourced Services:Administrative and Support Staff								150	150	150	158	167
Expenditure:Contracted Services:Contractors:Transportation								413	413	413	435	459
Expenditure:Contracted Services:Contractors:Stage and Sound Crew								685	685	685	722	761
Expenditure:Contracted Services:Contractors:Medical Services								27	27	27	29	30
Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets								2 550	2 550	2 550	2 688	2 833
Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities								2 800	2 800	2 800	2 951	3 111
Expenditure:Contracted Services:Contractors:Graphic Designers								600	600	600	632	667
Expenditure:Contracted Services:Contractors:Gardening Services								433	433	433	456	481
Expenditure:Contracted Services:Contractors:Event Promoters								1 534	1 534	1 534	1 617	1 704
Expenditure:Contracted Services:Contractors:Employee Wellness								83	83	83	88	93
Expenditure:Contracted Services:Contractors:Catering Services								532	532	532	561	591
Expenditure:Contracted Services:Contractors:Audio-visual Services								450	450	450	474	500
Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:Legal Advice and Litigation								736	736	736	776	818
Expenditure:Contracted Services:Consultants and Professional Services:Infrastructure and Planning:Town Planner								195	195	195	206	217
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Valuer and Assessors								581	581	581	612	645
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Research and Advisory								4 203	4 203	4 203	1 529	1 611
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Qualification Verification								60	60	60	63	67
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Medical Examinations								1	1	1	1	1
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Human Resources								955	955	955	1 007	1 061
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Business and Financial Management								3 688	3 688	3 688	3 887	4 097
									-	-		
sub-total	1	**41 046**	-	-	-	-	-	**5 302**	**5 302**	**46 348**	**33 015**	**32 690**
Allocations to organs of state:												
Electricity									-	-		
Water									-	-		
Sanitation									-	-		
Other									-	-		
Total contracted services??		**41 046**	-	-	-	-	-	**5 302**	**5 302**	**46 348**	**33 015**	**32 690**
Other Expenditure By Type												
External Auditos		1 500						500	500	2 000	2 108	2 222
Vehicles Tracking		360						(360)	(360)	-		
Plant hire		2 000						(2 000)	(2 000)	-		
Bargaining Council		58						(58)	(58)	-		
General expenses	3,5	810						(810)	(810)	-		
Busary		800						(800)	(800)	-		
Advertising		500						(500)	(500)	-		
Signage		190						(190)	(190)	-		
Conference and Seminars		700						(700)	(700)	-		
Printing and Stationary		1 150						(1 150)	(1 150)	-		
Fuel and Oil		2 500						(2 500)	(2 500)	-		
proffetional Fees		1 700						(1 700)	(1 700)	-		
Software Expenes		4 200						(4 200)	(4 200)	-		
Subscription and membership fees		566						(566)	(566)	-		
Telephone and Fax		500						(500)	(500)	-		
Communication& Branding		1 000						(1 000)	(1 000)	-		
Rent for office machine		2 400						(2 400)	(2 400)	-		
Water & Electricity		1 800						(1 800)	(1 800)	-		
Vehicles Registration		250						(250)	(250)	-		
Skills Development		490						(490)	(490)	-		
Accommodation		4 810						(4 810)	(4 810)	-		
Uniform		1 350						(1 350)	(1 350)	-		
Substant & Travelling		1 770						(1 770)	(1 770)	-		
Insurance		2 200						(2 200)	(2 200)	-		
Postage		80						(80)	(80)	-		
Cell phone		900						(900)	(900)	-		
Hire Charges		2 265						(2 265)	(2 265)	-		
Gift & Promational Meterial		808						(808)	(808)	-		
Relocation		50						(50)	(50)	-		

Bank Charges		120						(120)	(120)	–	
Drivers Licence youth Programme		200						(200)	(200)	–	
Purchase of Books		50						(50)	(50)	–	
Training		217						(217)	(217)	–	
Expenditure:Operational Cost:Wet Fuel								3 365	3 365	3 365	3 547	3 738
Expenditure:Operational Cost:Vehicle Tracking								360	360	360	379	400
Expenditure:Operational Cost:Uniform and Protective Clothing								1 155	1 155	1 155	1 217	1 283
Expenditure:Operational Cost:Travel and Subsistence:Non-employees								50	50	50	53	56
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Own Transport								1 800	1 800	1 800	1 897	2 000
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Car Rental								358	358	358	377	398
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Transport:Road Transport								86	86	86	91	96
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Transport:Air Transport								363	363	363	383	403
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Other Transport Provider									–	–		
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Incidental Cost								77	77	77	81	86
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Served)								217	217	217	229	241
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance								88	88	88	93	98
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation								3 418	3 418	3 418	3 603	3 797
Expenditure:Operational Cost:Skills Development Fund Levy								419	419	419	442	466
Expenditure:Operational Cost:Signage								50	50	50	53	56
Expenditure:Operational Cost:Remuneration to Ward Committees								1 922	1 922	1 922	2 026	2 135
Expenditure:Operational Cost:Registration Fees:Seminars, Conferences, Workshops and Events:National								864	864	864	911	960
Expenditure:Operational Cost:Professional Bodies, Membership and Subscription								2 289	2 289	2 289	2 412	2 543
Expenditure:Operational Cost:Printing, Publications and Books								1 192	1 192	1 192	1 257	1 325
Expenditure:Operational Cost:Municipal Services								1 800	1 800	1 800	1 897	2 000
Expenditure:Operational Cost:Management Fee								15	15	15	16	17
Expenditure:Operational Cost:Licences:Licence Agency Fees								101	101	101	106	112
Expenditure:Operational Cost:Insurance Underwriting:Risk Management Programs								450	450	450	474	500
Expenditure:Operational Cost:Insurance Underwriting:Insurance Claims								1 000	1 000	1 000	1 054	1 111
Expenditure:Operational Cost:Hire Charges								3 293	3 293	3 293	3 471	3 659
Expenditure:Operational Cost:External Computer Service:Software Licences								1 391	1 391	1 391	1 466	1 545
Expenditure:Operational Cost:External Computer Service:Internet Charge								60	60	60	63	67
Expenditure:Operational Cost:Drivers Licences and Permits								176	176	176	185	195
Expenditure:Operational Cost:Communication:Telephone, Fax, Telegraph and Telex								500	500	500	527	555
Expenditure:Operational Cost:Communication:Radio and TV Transmissions								900	900	900	949	1 000
Expenditure:Operational Cost:Communication:Postage/Stamps/Franking Machines								10	10	10	11	11
Expenditure:Operational Cost:Communication:Cellular Contract (Subscription and Calls)								900	900	900	949	1 000
Expenditure:Operational Cost:Bursaries (Employees)								350	350	350	369	389
Expenditure:Operational Cost:Bank Charges, Facility and Card Fees:Bank Accounts								120	120	120	126	133
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Municipal Newsletters								113	113	113	119	126
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Gifts and Promotional Items								499	499	499	526	554
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Corporate and Municipal Activities								566	566	566	597	629
Expenditure:Operating Leases:Machinery and Equipment								1 600	1 600	1 600	1 686	1 777
Total Other Expenditure	1	**38 294**	–	–	–	–	–	**(4 376)**	**(4 376)**	**33 918**	**35 750**	**37 681**
by Expenditure Item	14											
Employee related costs										–	–	
Other materials										–	–	
Contracted Services								5 350	5 350	5 350	5 639	5 943
Other Expenditure										–	–	
Total Repairs and Maintenance Expenditure	15	–	–	–	–	–	–	**5 350**	**5 350**	**5 350**	**5 639**	**5 943**

References

1. Must reconcile with relevant line on the 'Financial Performance' budget

2. Must reconcile to supporting documentation on staff salaries

3. Insert other categories where revenue or expenditure is of a material nature

4. Expenditure to meet any unfunded obligations

5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

7. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

8. Increases of funds approved under section 31 MFMA

9. Adjustments approved in accordance with section 29 MFMA

10. Adjustments to funding allocations from National or Provincial Government

11. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (sec

12. G = B + C + D + E + F

13. Adjusted Budget H = (A or A1/2 etc) + G

14. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

15. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c

KZN293 Ndwedwe - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
ASSETS												
Call investment deposits												
Call deposits		108 609						(27 400)	(27 400)	81 208	92 767	132 309
Other current investments									–	–		
Total Call investment deposits	1	108 609	–	–	–	–	–	(27 400)	(27 400)	81 208	92 767	132 309
Consumer debtors												
Consumer debtors		4 306						6 614	6 614	10 920	8 320	5 579
Less: provision for debt impairment		–	–	–	–	–	–	2 600	2 600	2 600	2 740	2 888
Total Consumer debtors	1	4 306	–	–	–	–	–	4 014	4 014	8 320	5 579	2 691
Debt impairment provision												
Balance at the beginning of the year									–	–	2 600	2 740
Contributions to the provision									–	–		
Bad debts written off								2 600	2 600	2 600	140	148
Balance at end of year		–	–	–	–	–	–	2 600	2 600	2 600	2 740	2 888
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		334 945						113 081	113 081	448 026	499 913	531 642
Leases recognised as PPE	2								–	–		
Less: Accumulated depreciation		92 339						36 888	36 888	129 227	150 307	172 526
Total Property, plant & equipment	1	242 605	–	–	–	–	–	76 193	76 193	318 798	349 606	359 116
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)									–	–		
Current portion of long-term liabilities									–	–		
Total Current liabilities - Borrowing		–	–	–	–	–	–	–	–	–	–	–
Trade and other payables												
Creditors		15 035						14 915	14 915	29 950	24 614	20 662
Unspent conditional grants and receipts		6 148						(5 141)	(5 141)	1 007		
VAT									–	–		
Total Trade and other payables	1	21 183	–	–	–	–	–	9 774	9 774	30 957	24 614	20 662
Non current liabilities - Borrowing												
Borrowing	3								–	–		
Finance leases (including PPP asset element)									–	–		
Total Non current liabilities - Borrowing		–	–	–	–	–	–	–	–	–	–	–
Provisions - non current												
Retirement benefits		1 091						(1 091)	(1 091)	–		
List other major items									–	–		
Refuse landfill site rehabilitation									–	–		
Other								1 397	1 397	1 397	1 397	1 397
Total Provisions - non current		1 091	–	–	–	–	–	305	305	1 397	1 397	1 397
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		307 814						37 241	37 241	345 056	387 872	437 399
Appropriations to Reserves									–	–		
Transfers from Reserves									–	–		
Depreciation offsets									–	–		
Other adjustments									–	–		
Accumulated Surplus/(Deficit)	1	307 814	–	–	–	–	–	37 241	37 241	345 056	387 872	437 399
Reserves												
Housing Development Fund									–	–		
Capital replacement									–	–		
Self-insurance									–	–		
Other reserves *(list)*		34 659							–	34 659	34 659	34 659
Revaluation									–	–		
Total Reserves	2	34 659	–	–	–	–	–	–	–	34 659	34 659	34 659
TOTAL COMMUNITY WEALTH/EQUITY	2	342 474	–	–	–	–	–	37 241	37 241	379 715	422 531	472 058
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services		700							–	700		
2010 World Cup									–	–		
									–	–		

References

1. Must reconcile with 'Financial Position' budget

2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases

3. Borrowing (original budget) must reconcile to Budget Table A16

4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

6. Increases of funds approved under section 31 MFMA

7. Adjustments approved in accordance with section 29 MFMA

8. Adjustments to funding allocations from National or Provincial Government

9. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (sect

10. G = B + C + D + E + F

11. Adjusted Budget H = (A or A1/2 etc) + G

KZN293 Ndwedwe - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - vote name												
Governance and Policy Compliant Local												
Ensure Municipal Financial Viability												
To prepare GRAP compliant annual financial statements		200000.0%							–	2	2	2
To implement GRAP compliant fixed assets register		15.0%										
Revenue Enhancement												
To implement Credit Control Policy									–	–	–	–
To implement Municipal Property Rates Act												
Re-alignment of the Finance Department												
that the department is sufficiently staffed to perform its												
Minimum competency for all staff members to									–	–	–	–
Job Creation		600.0%										
Development of a resilient local economy that												
Insert measure/s description												
									–	–	–	–
Sub-function 2 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 3 - (name)									–	–	–	–
Insert measure/s description												
									–	–	–	–
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 2 - (name)									–	–	–	–
Insert measure/s description												
									–	–	–	–
Sub-function 3 - (name)												
Insert measure/s description									–	–	–	–
Function 2 - (name)												
Sub-function 1 - (name)									–	–	–	–
Insert measure/s description												
									–	–	–	–
Sub-function 2 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 3 - (name)												
Insert measure/s description												
Vote 3 - vote name									–	–	–	–
Function 1 - (name)												
Sub-function 1 - (name)									–	–	–	–
Insert measure/s description												
									–	–	–	–
Sub-function 2 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 3 - (name)									–	–	–	–
Insert measure/s description												
Function 2 - (name)									–	–	–	–
Sub-function 1 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 2 - (name)									–	–	–	–
Insert measure/s description												
									–	–	–	–
Sub-function 3 - (name)												
Insert measure/s description									–	–	–	–
And so on for the rest of the Votes									–	–	–	–

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include the estimated effect on the target of each component of an adjustment budget (B to G)

3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities

4. Total target adjustments G = B + C + D + E + F

5. Total Adjusted Budget targets H = (A or A1/2 etc) + G

6. NOTE - include adjustsment by 'exception' (only where amended)

KZN293 Ndwedwe - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2015/16	2016/17	2017/18	Budget Year 2018/19			Budget Year +1 2019/20	Budget Year +2 2020/21	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Borrowing Management										
Credit Rating	Short term/long term rating									
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.0%	0.0%	0.0%	0.0%	0.0%	
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%	
Safety of Capital										
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%	
Liquidity										
Current Ratio	Current assets/current liabilities				566.2%	0.0%	299.3%	399.6%	653.4%	
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				566.2%	0.0%	0.0%	0.0%	0.0%	
Liquidity Ratio	Monetary Assets/Current Liabilities				5.2	0.0	2.6	3.8	6.4	
Revenue Management										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing									
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)										
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				6.1%	0.0%	7.0%	3.2%	1.4%	
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%	
Creditors Management										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))									
Creditors to Cash and Investments					32.7%	0.0%	38.1%	26.5%	15.6%	
Other Indicators										
Electricity Distribution Losses (2)	Total Volume Losses (kW)									
	Total Cost of Losses (Rand '000)									
	% Volume (units purchased and generated less units sold)/units purchased and generated									
Water Distribution Losses (2)	Total Volume Losses (kℓ)									
	Total Cost of Losses (Rand '000)									
	% Volume (units purchased and generated less units sold)/units purchased and generated									
Employee costs	Employee costs/(Total Revenue - capital revenue)				38.0%	0.0%	29.9%	29.7%	29.5%	
Remuneration	Total remuneration/(Total Revenue - capital revenue)									
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				4.6%	0.0%	3.2%	3.2%	3.1%	
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				12.2%	0.0%	12.1%	11.9%	11.7%	
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				0.0%	0.0%	0.0%	0.0%	0.0%	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				2.6%	0.0%	5.0%	3.2%	1.4%	
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0	

References

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

2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days									
Debtors > 12 months recovered									
Monthly fixed operational expenditure									
Fixed operational expenditure % assumption					40.0%	40.0%	40.0%	40.0%	40.0%	develop own assumption as appropriate
Own capex									
Borrowing									

KZN293 Ndwedwe - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2015/16	2016/17	2017/18	Budget Year 2018/19	2018/19 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population									145			
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly Household income (no. of households)	1, 12											
None												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households		-	-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings		-	-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges						%	%	%	%	%	%	
Rental of facilities & equipment						%	%	%	%	%	%	
Interest - external investments						%	%	%	%	%	%	
Interest - debtors						%	%	%	%	%	%	
Revenue from agency services						%	%	%	%	%	%	

Detail on the provision of municipal services for B10

Total municipal services	Ref.		2015/16	2016/17	2017/18	Budget Year 2018/19			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Household service targets (000)									
		Water:									
		Piped water inside dwelling									

		Piped water inside yard (but not in dwelling)											
	8	Using public tap (at least min.service level)											
	10	Other water supply (at least min.service level)											
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-		
	9	Using public tap (< min.service level)											
	10	Other water supply (< min.service level)											
		No water supply											
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-		
		Total number of households	-	-	-	-	-	-	-	-	-		
		Sanitation/sewerage:											
		Flush toilet (connected to sewerage)											
		Flush toilet (with septic tank)											
		Chemical toilet											
		Pit toilet (ventilated)											
		Other toilet provisions (> min.service level)											
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-		
		Bucket toilet											
		Other toilet provisions (< min.service level)											
		No toilet provisions											
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-		
		Total number of households	-	-	-	-	-	-	-	-	-		
		Energy:											
		Electricity (at least min.service level)											
		Electricity - prepaid (min.service level)											
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-		
		Electricity (< min.service level)											
		Electricity - prepaid (< min. service level)											
		Other energy sources											
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-		
		Total number of households	-	-	-	-	-	-	-	-	-		
		Refuse:											
		Removed at least once a week											
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-		
		Removed less frequently than once a week											
		Using communal refuse dump											
		Using own refuse dump											
		Other rubbish disposal											
		No rubbish disposal											
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-		
		Total number of households	-	-	-	-	-	-	-	-	-		

Municipal in-house services			2015/16	2016/17	2017/18	Budget Year 2018/19			2018/19 Medium Term Revenue & Expenditure Framework		
	Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-

		Electricity (< min.service level)										
		Electricity - prepaid (< min. service level)										
		Other energy sources										
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	
		Total number of households	-	-	-	-	-	-	-	-	-	
		Refuse:										
		Removed at least once a week										
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-	
		Removed less frequently than once a week										
		Using communal refuse dump										
		Using own refuse dump										
		Other rubbish disposal										
		No rubbish disposal										
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	
		Total number of households	-	-	-	-	-	-	-	-	-	

Municipal entity services	Ref.		2015/16	2016/17	2017/18	Budget Year 2018/19			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Name of municipal entity		**Household service targets (000)**									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		***Refuse:***									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-

Services provided by 'external mechanisms'	Ref.		2015/16	2016/17	2017/18	Budget Year 2018/19			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Names of service providers		**Household service targets (000)**									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									

	10	Other water supply (at least min.service level)										
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-	
	9	Using public tap (< min.service level)										
	10	Other water supply (< min.service level)										
		No water supply										
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	
		Total number of households	-	-	-	-	-	-	-	-	-	
Names of service providers		***Sanitation/sewerage:***										
		Flush toilet (connected to sewerage)										
		Flush toilet (with septic tank)										
		Chemical toilet										
		Pit toilet (ventilated)										
		Other toilet provisions (> min.service level)										
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-	
		Bucket toilet										
		Other toilet provisions (< min.service level)										
		No toilet provisions										
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	
		Total number of households	-	-	-	-	-	-	-	-	-	
Names of service providers		***Energy:***										
		Electricity (at least min.service level)										
		Electricity - prepaid (min.service level)										
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-	
		Electricity (< min service level)										
		Electricity - prepaid (< min. service level)										
		Other energy sources										
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	
		Total number of households	-	-	-	-	-	-	-	-	-	
Names of service providers		***Refuse:***										
		Removed at least once a week										
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-	
		Removed less frequently than once a week										
		Using communal refuse dump										
		Using own refuse dump										
		Other rubbish disposal										
		No rubbish disposal										
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	
		Total number of households	-	-	-	-	-	-	-	-	-	

Detail of Free Basic Services (FBS) provided			Budget Year 2018/19								Budget Year +1 2019/20	Budget Year +2 2020/21
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Electricity	Ref.	***Location of households for each type of FBS***											
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month R '000)**								-	-		
		Number of HH receiving this type of FBS								-	-		
		Informal settlements (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Informal settlements targeted for upgrading (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Living in informal backyard rental agreement (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Other (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	-	-	-
Water	Ref.	***Location of households for each type of FBS***											
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month R '000)**								-	-		
		Number of HH receiving this type of FBS								-	-		
		Informal settlements (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Informal settlements targeted for upgrading (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Living in informal backyard rental agreement (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Other (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-	-	-	-
Sanitation	Ref.	***Location of households for each type of FBS***											
List type of FBS service		**Formal settlements - (free sanitation service to indigent households R '000)**								-	-		

		Number of HH receiving this type of FBS										-	-			
		Informal settlements (R '000)										-	-			
		Number of HH receiving this type of FBS										-	-			
		Informal settlements targeted for upgrading (R '000)										-	-			
		Number of HH receiving this type of FBS										-	-			
		Living in informal backyard rental agreement (R '000)										-	-			
		Number of HH receiving this type of FBS										-	-			
		Other (R '000)										-	-			
		Number of HH receiving this type of FBS										-	-			
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref.	***Location of households for each type of FBS***														
List type of FBS service		**Formal settlements - (removed once a week to indigent households R '000)**										-	-			
		Number of HH receiving this type of FBS										-	-			
		Informal settlements (R '000)										-	-			
		Number of HH receiving this type of FBS										-	-			
		Informal settlements targeted for upgrading (R '000)										-	-			
		Number of HH receiving this type of FBS										-	-			
		Living in informal backyard rental agreement (R '000)										-	-			
		Number of HH receiving this type of FBS										-	-			
		Other (R '000)										-	-			
		Number of HH receiving this type of FBS										-	-			
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.

2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services

3. Include total of all housing units within the municipality

4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province

5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality

6. Insert actual or estimated % increases assumed as a basis for budget calculations

7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group

8. Stand distance <= 200m from dwelling

9. Stand distance > 200m from dwelling

10. Borehole, spring, rain-water tank etc.

11. Must agree to total number of households in municipal area

12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire

13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

KZN293 Ndwedwe - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2015/16	2016/17	2017/18	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2019/20	Budget Year +2 2020/21
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				64 876	–	81 208	92 767	132 309
Cash + investments at the yr end less applications - R'000	2	18(1)b				60 799	–	24 997	38 061	79 190
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				1 671	–	2 225	42 817	49 526
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-0.6%	-0.6%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	49.3%	0.0%	81.8%	81.8%	81.8%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				16.1%	0.0%	17.4%	17.4%	17.4%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	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 - incr(decr)	11	18(1)a							-51.4%	-51.8%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				10.6%	0.0%	1.6%	1.3%	1.3%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in doubtful debt provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

Macro CPIX target	6%	6%	6%	6%	6%	
Total service charge revenue	15 731	–	14 501	15 284	16 109	
Total service charge revenue - previous year			–	14 501	15 284	
Provincial government gazetted allocations						
National government DoRA allocations						
Cash receipts from ratepayers	8 412	–	13 649	14 386	15 163	
Ratepayer & Other revenue	17 063	–	16 676	17 577	18 526	
Change in debtors				(5 912)	(2 888)	

KZN293 Ndwedwe - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2018/19							Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		133 020	–	–	–	–	–	133 020	146 807	159 410
Local Government Equitable Share		129 855					–	129 855	144 372	156 543
Finance Management	3	1 970					–	1 970	2 435	2 867
Municipal Systems Improvement							–	–		
EPWP Incentive		1 195					–	1 195		
Integrated National Electrification Programme		–					–	–		
							–	–		
							–	–		
Provincial Government:		1 392	–	–	3 275	–	3 275	4 667	1 449	–
Community Library Services							–	–		
Provincial Library Grant		1 392			225		225	1 617	1 449	
	4						–	–		
Co-operative Governance and Traditional Affairs					3 000		3 000	3 000		
KZN spoort and recreation	5				50		50	50		
District Municipality:		–	–	–	–	50	50	50	–	–
Ilembe District						50	50	50		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total Operating Transfers and Grants	6	134 412	–	–	3 275	50	3 325	137 737	148 256	159 410
Capital Transfers and Grants										
National Government:		35 267	–	–	–	–	–	35 267	36 209	39 306
Municipal Infrastructure Grant (MIG)		29 267					–	29 267	29 809	31 306
Neighbourhood Development Partnership							–	–		
							–	–		
							–	–		
							–	–		
Intergrated National Electrification Programme		6 000					–	6 000	6 400	8 000
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]							–	–		
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total Capital Transfers and Grants	6	35 267	–	–	–	–	–	35 267	36 209	39 306
TOTAL RECEIPTS OF TRANSFERS & GRANTS		169 679	–	–	3 275	50	3 325	173 004	184 465	198 716

References

1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

*2. Amounts actually **RECEIVED**; not revenue earned (the objective is to confirm grants allocated)*

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality

5. Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)

6. Total Grant Receipts original budget must reconcile to budget supporting table A18

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Increases of funds approved under section 31 MFMA

9. Adjustments to funding allocations from National or Provincial Government

10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approve

11. E = B + C + D

12. Adjusted Budget F = (A or A1/2 etc) + E

KZN293 Ndwedwe - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2018/19							Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		139 020	–	–	–	–	–	139 020	153 207	167 410
Local Government Equitable Share		129 855					–	129 855	144 372	156 543
Finance Management		1 970					–	1 970	2 435	2 867
Municipal Systems Improvement							–	–		
EPWP Incentive		1 195					–	1 195		
Integrated National Electrification Programme		6 000					–	6 000	6 400	8 000
							–	–		
							–	–		
Provincial Government:		1 392	–	–	3 275	–	3 275	4 667	1 449	–
Community Library Services							–	–		
Provincial Library Grant		1 392			225		225	1 617	1 449	
							–	–		
Co-operative Governance and Traditional Affairs					3 000		3 000	3 000		
KZN spoort and recreation					50		50	50		
District Municipality:		–	–	–	–	50	50	50	–	–
Ilembe District						50	50	50		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total operating expenditure of Transfers and Grants:		140 412	–	–	3 275	50	3 325	143 737	154 656	167 410
Capital expenditure of Transfers and Grants										
National Government:		29 267	–	–	–	–	–	29 267	29 809	31 306
Municipal Infrastructure Grant (MIG)		29 267					–	29 267	29 809	31 306
Neighbourhood Development Partnership		–					–	–		
							–	–		
							–	–		
							–	–		
Intergrated National Electrification Programme							–	–		
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]							–	–		
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total capital expenditure of Transfers and Grants		29 267	–	–	–	–	–	29 267	29 809	31 306
Total capital expenditure of Transfers and Grants		169 679	–	–	3 275	50	3 325	173 004	184 465	198 716

References

1. Transfers/Grant expenditure must be separately listed for each allocation received

2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

3. Increases of funds approved under section 31 MFMA

4. Adjustments to funding allocations from National or Provincial Government

5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the

6. E = B + C + D

7. Adjusted Budget F = (A or A1/2 etc) + E

KZN293 Ndwedwe - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2018/19							Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		17 006				(17 006)	(17 006)	–		
Current year receipts		47 268				91 752	91 752	139 020	153 207	167 410
Conditions met - transferred to revenue		64 274	–	–	–	74 746	74 746	139 020	153 207	167 410
Conditions still to be met - transferred to liabilities							–	–		
Provincial Government:										
Balance unspent at beginning of the year						1 005	1 005	1 005		
Current year receipts						4 667	4 667	4 667	1 449	–
Conditions met - transferred to revenue		–	–	–	–	5 672	5 672	5 672	1 449	–
Conditions still to be met - transferred to liabilities							–	–		
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts						50	50	50		
Conditions met - transferred to revenue		–	–	–	–	50	50	50	–	–
Conditions still to be met - transferred to liabilities							–	–		
Other grant providers:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Total operating transfers and grants revenue		64 274	–	–	–	80 468	80 468	144 742	154 656	167 410
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year						2	2	2		
Current year receipts						29 267	29 267	29 267	29 809	31 306
Conditions met - transferred to revenue		–	–	–	–	29 269	29 269	29 269	29 809	31 306
Conditions still to be met - transferred to liabilities							–	–		
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Other grant providers:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Total capital transfers and grants revenue		–	–	–	–	29 269	29 269	29 269	29 809	31 306
Total capital transfers and grants - CTBM		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		64 274	–	–	–	109 737	109 737	174 011	184 465	198 716
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	–	–	–

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4

2. CTBM = conditions to be met

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Increases of funds approved under section 31 MFMA

5. Adjustments to funding allocations from National or Provincial Government

5. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (sect

6. E = B + C + D

7. Adjusted Budget F = (A or A1/2 etc) + E

KZN293 Ndwedwe - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
Cash transfers to other municipalities												
[insert description]	1								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to Entities/Other External Mechanisms												
[insert description]	2								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organs of State												
ESKOM	3	13 000						(13 000)	(13 000)	–		
									–	–		
									–	–		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		13 000	–	–	–	–	–	(13 000)	(13 000)	–	–	–
Cash transfers to other Organisations												
Households	4							24 045	24 045	24 045	2 050	2 161
[insert description]									–	–		
[insert description]									–	–		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		–	–	–	–	–	–	24 045	24 045	24 045	2 050	2 161
TOTAL CASH TRANSFERS	5	13 000	–	–	–	–	–	11 045	11 045	24 045	2 050	2 161
Non-cash transfers to other municipalities												
[insert description]	1								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to Entities/Other External Mechanisms												
[insert description]	2								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to other Organs of State												
[insert description]	3								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to other Organisations												
[insert description]	4								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		–	–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS	5	–	–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS		13 000	–	–	–	–	–	11 045	11 045	24 045	2 050	2 161

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State; e.g. Eskom

4. Insert description of each 'other' organisation

5. All descriptions should separate allocations for 'capital purposes' and 'operating purposes'

6. Only complete if a previous adjusted budget has been approved

7. Additional cash-backed accumulated funds/unspent funds

8. Increases of funds approved under section 31 MFMA

9. Adjustments approved in accordance with section 29 MFMA

10. Adjustments to funding allocations from National or Provincial Government

11. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

12. G = B + C + D + E + F

13. Adjusted Budget H = (A or A1/2 etc) + G

KZN293 Ndwedwe - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2018/19									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		11 588							-	11 588	0.0%
Pension and UIF Contributions		649							-	649	0.0%
Medical Aid Contributions		345							-	345	0.0%
Motor Vehicle Allowance		133							-	133	0.0%
Cellphone Allowance		1 608							-	1 608	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Sub Total - Councillors		14 324	-			-		-	-	14 324	0.0%
% increase			(0)							-	
Senior Managers of the Municipality											
Basic Salaries and Wages		3 718						(570)	(570)	3 148	-15.3%
Pension and UIF Contributions		12						19	19	31	157.6%
Medical Aid Contributions		227						(92)	(92)	135	-40.5%
Overtime									-	-	
Performance Bonus		105						95	95	200	
Motor Vehicle Allowance		1 264						(164)	(164)	1 100	-13.0%
Cellphone Allowance									-	-	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations	5								-	-	
Sub Total - Senior Managers of Municipality		5 327	-	-		-		(713)	(713)	4 614	-13.4%
% increase			(0)							(0)	
Other Municipal Staff											
Basic Salaries and Wages		43 041						(11 460)	(11 460)	31 581	-26.6%
Pension and UIF Contributions		6 407						(1 022)	(1 022)	5 385	-16.0%
Medical Aid Contributions		4 284						(2 080)	(2 080)	2 204	-48.5%
Overtime		1 150						(490)	(490)	660	-42.6%
Performance Bonus								0	0	0	
Motor Vehicle Allowance		1 730						(547)	(547)	1 184	-31.6%
Cellphone Allowance									-	-	
Housing Allowances		368						(152)	(152)	215	
Other benefits and allowances								630	630	630	
Payments in lieu of leave								2 838	2 838	2 838	#DIV/0!
Long service awards									-	-	
Post-retirement benefit obligations	5								-	-	
Sub Total - Other Municipal Staff		56 980	-	-	-	-	-	(12 283)	(12 283)	44 697	-21.6%
% increase											
Total Parent Municipality		76 631	-	-	-	-	-	(12 996)	(12 996)	63 635	-17.0%
Board Members of Entities											
Basic Salaries and Wages									-	-	
Pension and UIF Contributions									-	-	
Medical Aid Contributions									-	-	
Overtime									-	-	
Performance Bonus									-	-	
Motor Vehicle Allowance									-	-	
Cellphone Allowance									-	-	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Board Fees									-	-	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations	5								-	-	
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-	
% increase											
Senior Managers of Entities											
Basic Salaries and Wages									-	-	
Pension and UIF Contributions									-	-	
Medical Aid Contributions									-	-	
Overtime									-	-	
Performance Bonus									-	-	
Motor Vehicle Allowance									-	-	
Cellphone Allowance									-	-	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations	5								-	-	
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-	
% increase											
Other Staff of Entities											
Basic Salaries and Wages									-	-	
Pension and UIF Contributions									-	-	
Medical Aid Contributions									-	-	
Overtime									-	-	
Performance Bonus									-	-	
Motor Vehicle Allowance									-	-	
Cellphone Allowance									-	-	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations	5								-	-	
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-	
% increase											
Total Municipal Entities		-	-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS		76 631	-	-	-	-	-	(12 996)	(12 996)	63 635	-17.0%
% increase											
TOTAL MANAGERS AND STAFF		62 307	-	-	-	-	-	(12 996)	(12 996)	49 311	-20.9%

References

1. Include 'Loans and advances' where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved

2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality

3. s57 of the Systems Act

4. Must agree to the sub-total appearing on Table C1 (Employee costs)

5. Includes pension payments and employer contributions to medical aid

Column Definitions

A. The original budget approved by council for the current year

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

7. Increases of funds approved under section 31 MFMA

8. Adjustments approved in accordance with section 29 MFMA

9. Adjustments caused by changes in funding allocations from National or Provincial Government

10. Adjusts. = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

11. G = B + C + D + E + F

12. Adjusted Budget H = (A or A1/2 etc) + G

KZN293 Ndwedwe - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - EXECUTIVE AND COUNCIL													–	–	–	–
Vote 2 - MUNICIPAL MANAGER													–	–	–	–
Vote 3 - BUDGET AND TREASURY OFFICE		68 264	1 575	1 300	769	1 255	39 949	441	9 130	9 130	9 130	9 130	9 130	159 201	175 609	189 767
Vote 4 - CORPORATE SERVICES									–	–	–	–	–	–	–	–
Vote 5 - TECHNICAL SERVICES		7 314	3 801	4 698	1 720	3 518	2	74	1 867	1 867	1 867	1 867	1 867	30 462	29 809	31 306
Vote 6 - ECONOMIC DEVELOPMENT AND PLANNING									–	–	–	–	–	–	–	–
Vote 7 - COMMUNITY SERVICES		212	108	385	178	291	90	122	656	656	656	656	656	4 667	1 449	–
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
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		**75 790**	**5 484**	**6 382**	**2 667**	**5 064**	**40 041**	**637**	**11 653**	**11 653**	**11 653**	**11 653**	**11 653**	**194 330**	**206 867**	**221 073**
Expenditure by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		1 426	1 439	1 595	1 823	1 430	1 565	1 594	1 486	1 486	1 486	1 486	1 486	18 303	19 449	20 667
Vote 2 - MUNICIPAL MANAGER		2 629	1 212	1 338	1 636	2 670	3 936	(605)	984	984	984	984	984	17 734	18 773	19 874
Vote 3 - BUDGET AND TREASURY OFFICE		3 150	3 041	3 043	3 221	3 970	14 386	3 965	1 816	1 816	1 816	1 816	1 816	43 855	46 333	48 952
Vote 4 - CORPORATE SERVICES		943	1 072	900	938	1 567	1 060	607	5 793	5 793	5 793	5 793	5 793	36 055	35 647	37 705
Vote 5 - TECHNICAL SERVICES		5 149	598	4 357	1 009	4 686	589	3 051	4 533	4 533	4 533	4 533	4 533	42 105	16 119	17 089
Vote 6 - ECONOMIC DEVELOPMENT AND PLANI		312	687	1 311	927	2 300	626	709	1 188	1 188	1 188	1 188	1 188	12 813	12 216	10 821
Vote 7 - COMMUNITY SERVICES		310	734	1 141	753	1 517	3 704	3 396	1 937	1 937	1 937	1 937	1 937	21 239	15 513	16 439
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
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		**13 920**	**8 784**	**13 685**	**10 309**	**18 140**	**25 866**	**12 716**	**17 737**	**17 737**	**17 737**	**17 737**	**17 737**	**192 105**	**164 050**	**171 547**
Surplus/ (Deficit)		**61 869**	**(3 300)**	**(7 303)**	**(7 642)**	**(13 077)**	**14 174**	**(12 079)**	**(6 084)**	**(6 084)**	**(6 084)**	**(6 084)**	**(6 084)**	**2 225**	**42 817**	**49 526**

References

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

KZN293 Ndwedwe - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		68 264	1 575	1 300	769	1 255	39 949	441	9 130	9 130	9 130	9 130	9 130	159 201	175 609	189 767
Executive and council													–	–	–	–
Finance and administration		68 264	1 575	1 300	769	1 255	39 949	441	9 130	9 130	9 130	9 130	9 130	159 201	175 609	189 767
Internal audit													–	–	–	–
Community and public safety		212	108	385	178	291	90	122	656	656	656	656	656	4 667	1 449	–
Community and social services		212	108	385	178	291	90	122	656	656	656	656	656	4 667	1 449	–
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		7 314	3 801	4 698	1 720	3 518	2	74	1 867	1 867	1 867	1 867	1 867	30 462	29 809	31 306
Planning and development													–	–	–	–
Road transport		7 314	3 801	4 698	1 720	3 518	2	74	1 867	1 867	1 867	1 867	1 867	30 462	29 809	31 306
Environmental protection													–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources													–	–	–	–
Water management													–	–	–	–
Waste water management													–	–	–	–
Waste management													–	–	–	–
Other													–	–	–	–
Total Revenue - Functional		75 790	5 484	6 382	2 667	5 064	40 041	637	11 653	11 653	11 653	11 653	11 653	194 330	206 867	221 073
Expenditure - Functional																
Governance and administration		8 149	6 765	6 876	7 620	9 637	20 947	5 560	10 079	10 079	10 079	10 079	10 079	115 948	120 202	127 197
Executive and council		4 055	2 651	2 933	3 460	4 100	5 501	989	2 470	2 470	2 470	2 470	2 470	36 037	38 222	40 540
Finance and administration		4 094	4 114	3 943	4 160	5 538	15 447	4 571	7 609	7 609	7 609	7 609	7 609	79 911	81 980	86 657
Internal audit		–	–	–	–	–	–						–	–	–	–
Community and public safety		310	734	1 141	753	1 517	3 704	3 396	1 937	1 937	1 937	1 937	1 937	21 239	15 513	16 439
Community and social services		310	734	1 141	753	1 517	3 704	3 396	1 937	1 937	1 937	1 937	1 937	21 239	15 513	16 439
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		5 461	1 285	5 668	1 936	6 986	1 215	3 759	5 721	5 721	5 721	5 721	4 063	53 260	26 569	26 030
Planning and development		312	687	1 311	927	2 300	626	709	1 188	1 188	1 188	1 188	1 188	12 813	12 216	10 821
Road transport		5 149	598	4 357	1 009	4 686	589	3 051	4 533	4 533	4 533	4 533	2 875	40 447	14 354	15 208
Environmental protection													–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–	1 658	1 658	1 766	1 881
Energy sources													–	–	–	–
Water management													–	–	–	–
Waste water management													–	–	–	–
Waste management													1 658	1 658	1 766	1 881
Other													–	–	–	–
Total Expenditure - Functional		13 920	8 784	13 685	10 309	18 140	25 866	12 716	17 737	17 737	17 737	17 737	17 737	192 105	164 050	171 547
Surplus/ (Deficit) 1.		61 869	(3 300)	(7 303)	(7 642)	(13 077)	14 174	(12 079)	(6 084)	(6 084)	(6 084)	(6 084)	(6 084)	2 225	42 817	49 526

References

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

KZN293 Ndwedwe - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Property rates		13 054	132	132	132	132	131	131	131	131	131	131	131	14 501	15 284	16 109
Service charges - electricity revenue									–	–	–	–	–	–	–	–
Service charges - water revenue									–	–	–	–	–	–	–	–
Service charges - sanitation revenue									–	–	–	–	–	–	–	–
Service charges - refuse									–	–	–	–	–	–	–	–
Service charges - other									–	–	–	–	–	–	–	–
Rental of facilities and equipment		39	37	37	36	43	28	38	40	40	40	40	40	457	482	508
Interest earned - external investments		507	1 272	925	500	1 004	819	174	1 090	1 090	1 090	1 090	1 090	10 650	11 225	11 831
Interest earned - outstanding debtors									–	–	–	–	–	–	–	–
Dividends received									–	–	–	–	–	–	–	–
Fines, penalties and forfeits									127	127	127	127	127	634	668	704
Licences and permits							1		0	0	0	0	0	2	2	2
Agency services													–	–	–	–
Transfers and subsidies		54 672	634	686	414	559	38 843	237	8 338	8 338	8 338	8 338	8 338	137 737	148 256	159 410
Other revenue		508	92	107	51	29	63	57	35	35	35	35	35	1 083	1 141	1 203
Gains on disposal of PPE													–	–	–	–
Total Revenue		**68 781**	**2 167**	**1 887**	**1 133**	**1 767**	**39 886**	**637**	**9 761**	**9 761**	**9 761**	**9 761**	**9 761**	**165 063**	**177 058**	**189 767**
Expenditure By Type																
Employee related costs		3 132	3 339	4 173	3 733	5 874	4 080	3 997	4 068	4 068	4 068	4 068	4 714	49 311	52 516	55 930
Remuneration of councillors		1 118	1 118	1 113	1 434	1 118	1 118	1 383	1 185	1 185	1 185	1 185	1 185	14 324	15 255	16 247
Debt impairment							766		367	367	367	367	367	2 600	2 740	2 888
Depreciation & asset impairment							8 868		2 226	2 226	2 226	2 226	2 226	20 000	21 080	22 218
Finance charges									–	–	–	–	–	–	–	–
Bulk purchases									–	–	–	–	–	–	–	–
Other materials									312	312	312	312	312	1 559	1 643	1 731
Contracted services		6 469	2 628	4 410	3 370	9 661	8 497	5 458	1 253	1 253	1 253	1 253	843	46 348	33 015	32 690
Grants and subsidies				1 215	126	535	609	1 410	4 030	4 030	4 030	4 030	4 030	24 045	2 050	2 161
Other expenditure		3 202	1 700	2 774	1 646	953	1 930	468	4 297	4 297	4 297	4 297	4 060	33 918	35 750	37 681
Loss on disposal of PPE													–	–	–	–
Total Expenditure		**13 920**	**8 784**	**13 685**	**10 309**	**18 140**	**25 866**	**12 716**	**17 737**	**17 737**	**17 737**	**17 737**	**17 737**	**192 105**	**164 050**	**171 547**
Surplus/(Deficit)		**54 860**	**(6 618)**	**(11 797)**	**(9 175)**	**(16 373)**	**14 019**	**(12 079)**	**(7 976)**	**(7 976)**	**(7 976)**	**(7 976)**	**(7 976)**	**(27 042)**	**13 008**	**18 220**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 009	3 318	4 495	1 533	3 297	155		1 892	1 892	1 892	1 892	1 892	29 267	29 809	31 306
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)													–	–	–	–
Transfers and subsidies - capital (in-kind - all)													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**61 869**	**(3 300)**	**(7 303)**	**(7 642)**	**(13 077)**	**14 174**	**(12 079)**	**(6 084)**	**(6 084)**	**(6 084)**	**(6 084)**	**(6 084)**	**2 225**	**42 817**	**49 526**

References

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

KZN293 Ndwedwe - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousands		July Outcome	August Outcome	Sept. Outcome	October Outcome	November Outcome	December Outcome	January Adjusted Budget	February Adjusted Budget	March Adjusted Budget	April Adjusted Budget	May Adjusted Budget	June Adjusted Budget	Budget Year 2018/19 Adjusted Budget	Budget Year +1 2019/20 Adjusted Budget	Budget Year +2 2020/21 Adjusted Budget
Cash Receipts By Source	1															
Property rates		64	167	167	9 882	497	366	155	61	61	61	61	61	11 600	12 227	12 887
Service charges - electricity revenue									–	–	–	–	–			
Service charges - water revenue									–	–	–	–	–			
Service charges - sanitation revenue									–	–	–	–	–			
Service charges - refuse									–	–	–	–	–			
Service charges - other									–	–	–	–	–			
Rental of facilities and equipment				37	36	43	28	38	55	55	55	55	55	457	482	508
Interest earned - external investments		443	1 211	–	1 567	–	819	174	1 287	1 287	1 287	1 287	1 287	10 650	11 225	11 831
Interest earned - outstanding debtors		506	61	–	500	1 004			(2 072)				–			
Dividends received													–			
Fines, penalties and forfeits									101	101	101	101	101	507	534	563
Licences and permits							1						0	2	2	2
Agency services													–			
Transfer receipts - operational		54 106	2 270	–	2 154	47	38 843	237	9 000	35 000			(3 920)	137 737	148 256	159 410
Other revenue		34	129	79	3 210	29	63	57	(2 518)				–	1 083	1 141	1 203
Cash Receipts by Source		**55 153**	**3 837**	**283**	**17 350**	**1 621**	**40 120**	**661**	**5 914**	**36 504**	**1 504**	**1 504**	**(2 415)**	**162 036**	**173 867**	**186 404**
Other Cash Flows by Source																
Transfers receipts - capital		19 000	–	–	3 000	–	13 267		(6 000)				–	29 267	29 809	31 306
Contributions & Contributed assets													–			
Proceeds on disposal of PPE													–			
Short term loans													–			
Borrowing long term/refinancing													–			
Increase (decrease) in consumer deposits													–			
Decrease (Increase) in non-current debtors													–			
Decrease (increase) other non-current receivables													–			
Decrease (increase) in non-current investments													–			
Total Cash Receipts by Source		**74 153**	**3 837**	**283**	**20 350**	**1 621**	**53 387**	**661**	**(86)**	**36 504**	**1 504**	**1 504**	**(2 415)**	**191 303**	**203 676**	**217 710**
Cash Payments by Type																
Employee related costs		3 403	3 063	3 824	3 328	5 884	4 093	3 997	4 215	4 215	4 215	4 215	4 215	48 665	51 814	55 167
Remuneration of councillors		1 236	1 118	1 116	1 530	1 223	1 261	1 383	1 091	1 091	1 091	1 091	1 091	14 324	15 255	16 247
Finance charges									–	–	–	–	–			
Bulk purchases - Electricity									–	–	–	–	–			
Bulk purchases - Water & Sewer									–	–	–	–	–			
Other materials									312	312	312	312	312	1 559	1 643	1 731
Contracted services		5 490	5 533	5 223	2 043	7 853	8 887	4 526	1 441	1 441	1 441	1 441	1 441	46 758	33 460	33 172
Transfers and grants - other municipalities									–	–	–	–	–			
Transfers and grants - other		–		52	75	533	601	1 410	4 275	4 275	4 275	4 275	4 275	24 045	2 050	2 161
Other expenditure		16 457	1 371	1 478	4 997	725	4 405		944	944	944	944	944	34 155	36 008	37 962
Cash Payments by Type		**26 586**	**11 084**	**11 693**	**11 974**	**16 218**	**19 246**	**11 315**	**12 278**	**12 278**	**12 278**	**12 278**	**12 278**	**169 505**	**140 230**	**146 440**
Other Cash Flows/Payments by Type																
Capital assets		3 030	2 764	2 693	1 528	6 945	1 146	8 953	8 953	8 953	8 953	8 953	–	62 872	51 888	31 729
Repayment of borrowing													–			
Other Cash Flows/Payments													–			
Total Cash Payments by Type		**29 616**	**13 848**	**14 386**	**13 502**	**23 163**	**20 392**	**20 268**	**21 231**	**21 231**	**21 231**	**21 231**	**12 278**	**232 377**	**192 117**	**178 168**
NET INCREASE/(DECREASE) IN CASH HELD		**44 537**	**(10 010)**	**(14 102)**	**6 848**	**(21 543)**	**32 995**	**(19 608)**	**(21 317)**	**15 273**	**(19 727)**	**(19 727)**	**(14 693)**	**(41 075)**	**11 559**	**39 542**
Cash/cash equivalents at the month/year beginning:		122 283	166 820	156 810	142 708	149 556	128 013	161 008	141 401	120 083	135 356	115 629	95 901	122 283	81 208	92 767
Cash/cash equivalents at the month/year end:		166 820	156 810	142 708	149 556	128 013	161 008	141 401	120 083	135 356	115 629	95 901	81 208	81 208	92 767	132 309

References

1. Note that this section of Table SB15 is deliberately not linked to Table B4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure.

	11 974	16 218	19 246	11 315	12 278	12 278	12 278	12 278	12 278	169 505	140 230	146 440
	6 848	(21 543)	32 995	(19 608)	(21 317)	15 273	(19 727)	(19 727)	(14 693)	(41 075)	11 559	39 542

KZN293 Ndwedwe - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 1 - EXECUTIVE AND COUNCIL													–	–	–	–
Vote 2 - MUNICIPAL MANAGER													–	–	–	–
Vote 3 - BUDGET AND TREASURY OFFICE													–	–	–	–
Vote 4 - CORPORATE SERVICES													–	–	–	–
Vote 5 - TECHNICAL SERVICES									1 978	1 978	1 978	1 978	1 978	9 891	19 598	–
Vote 6 - ECONOMIC DEVELOPMENT AND PLANNING									400	400	400	400	400	2 000	1 000	–
Vote 7 - COMMUNITY SERVICES									80	80	80	80	80	400	1 600	–
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
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	–	–	–	–	–	–	–	2 458	2 458	2 458	2 458	2 458	12 291	22 198	–
Single-year expenditure appropriation																
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–		–	–	–	–	–	–	1 800	–
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–		–	–	–	–	–	–	–	–
Vote 3 - BUDGET AND TREASURY OFFICE		–	7	–	11	46	–	12	43	43	43	43	43	290	180	–
Vote 4 - CORPORATE SERVICES		1	(7)	17	303	41	–	(1)	700	700	700	700	700	3 852	281	222
Vote 5 - TECHNICAL SERVICES		2 365	2 746	4 106	3 787	721	969	7 552	3 864	3 864	3 864	3 864	3 864	41 568	27 245	31 306
Vote 6 - ECONOMIC DEVELOPMENT AND PLANNING		–	(5)	–	205	5	26	–	194	194	194	194	194	1 200	–	–
Vote 7 - COMMUNITY SERVICES		–	–	21	223	10	150	–	653	653	653	653	653	3 670	184	200
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
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	3	2 366	2 740	4 144	4 529	824	1 146	7 564	5 454	5 454	5 454	5 454	5 454	50 581	29 690	31 729
Total Capital Expenditure	2	2 366	2 740	4 144	4 529	824	1 146	7 564	7 912	7 912	7 912	7 912	7 912	62 872	51 888	31 729

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

check – – –

KZN293 Ndwedwe - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		1	(0)	17	314	88	–	12	742	742	742	742	742	4 142	2 261	222
Executive and council							–						–	–	1 800	–
Finance and administration		1	(0)	17	314	88	–	12	742	742	742	742	742	4 142	461	222
Internal audit													–	–	–	–
Community and public safety		–	–	21	223	10	150	–	733	733	733	733	733	4 070	1 784	200
Community and social services		–	–	21	223	10	150	–	733	733	733	733	733	4 070	1 784	200
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		2 365	2 740	4 106	3 992	727	995	7 552	6 436	6 436	6 436	6 436	6 436	54 660	47 843	31 306
Planning and development		–	(5)	–	205	5	26	–	594	594	594	594	594	3 200	1 000	–
Road transport		2 365	2 746	4 106	3 787	721	969	7 552	5 843	5 843	5 843	5 843	5 843	51 460	46 843	31 306
Environmental protection													–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources													–	–	–	–
Water management													–	–	–	–
Waste water management													–	–	–	–
Waste management													–	–	–	–
Other													–	–	–	–
Total Capital Expenditure - Functional		2 366	2 740	4 144	4 529	824	1 146	7 564	7 912	7 912	7 912	7 912	7 912	62 872	51 888	31 729

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

check - - -

KZN293 Ndwedwe - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		39 717	–	–	–	–	–	(23 878)	(23 878)	15 839	27 286	21 000
Roads Infrastructure		33 667	–	–	–	–	–	(23 646)	(23 646)	10 021	24 686	21 000
Roads		30 267						(20 556)	(20 556)	9 711	24 686	9 000
Road Structures								310	310	310		12 000
Road Furniture									–	–		
Capital Spares		3 400						(3 400)	(3 400)	–		
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
Electrical Infrastructure		1 150	–	–	–	–	–	2 368	2 368	3 518	–	–
Power Plants									–	–		
HV Substations									–	–		
HV Switching Station									–	–		
HV Transmission Conductors		1 150						(1 150)	(1 150)	–		
MV Substations									–	–		
MV Switching Stations									–	–		
MV Networks									–	–		
LV Networks									–	–		
Capital Spares								3 518	3 518	3 518		
Water Supply Infrastructure		2 900	–	–	–	–	–	(1 000)	(1 000)	1 900	1 000	–
Dams and Weirs									–	–		
Boreholes		2 900						(1 000)	(1 000)	1 900	1 000	
Reservoirs									–	–		
Pump Stations									–	–		
Water Treatment Works									–	–		
Bulk Mains									–	–		
Distribution									–	–		
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares									–	–		
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station									–	–		
Reticulation									–	–		
Waste Water Treatment Works									–	–		
Outfall Sewers									–	–		
Toilet Facilities									–	–		
Capital Spares									–	–		
Solid Waste Infrastructure		2 000	–	–	–	–	–	(1 600)	(1 600)	400	1 600	–
Landfill Sites		2 000						(2 000)	(2 000)	–		
Waste Transfer Stations									–	–		
Waste Processing Facilities									–	–		
Waste Drop-off Points									–	–		
Waste Separation Facilities								400	400	400	1 600	
Electricity Generation Facilities									–	–		
Capital Spares									–	–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–		
Rail Structures									–	–		
Rail Furniture									–	–		
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
MV Substations									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–		
Piers									–	–		
Revetments									–	–		
Promenades									–	–		
Capital Spares									–	–		
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres									–	–		
Core Layers									–	–		
Distribution Layers									–	–		
Capital Spares									–	–		
Community Assets		13 904	–	–	–	–	–	8 837	8 837	22 741	18 627	10 306
Community Facilities		13 604	–	–	–	–	–	(2 277)	(2 277)	11 328	18 627	10 306
Halls								11 228	11 228	11 228	5 123	10 306
Centres									–	–		
Crèches									–	–		
Clinics/Care Centres									–	–		
Fire/Ambulance Stations									–	–		
Testing Stations		13 504						(13 504)	(13 504)	–	13 504	
Museums									–	–		
Galleries									–	–		
Theatres									–	–		
Libraries									–	–		
Cemeteries/Crematoria									–	–		
Police									–	–		
Parks									–	–		
Public Open Space									–	–		
Nature Reserves									–	–		
Public Ablution Facilities									–	–		
Markets		100							–	100		
Stalls									–	–		
Abattoirs									–	–		
Airports									–	–		
Taxi Ranks/Bus Terminals									–	–		
Capital Spares									–	–		
Sport and Recreation Facilities		300	–	–	–	–	–	11 113	11 113	11 413	–	–
Indoor Facilities									–	–		

Outdoor Facilities	300						11 113	11 113	11 413		
Capital Spares								-	-		
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Monuments								-	-		
Historic Buildings								-	-		
Works of Art								-	-		
Conservation Areas								-	-		
Other Heritage								-	-		
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property								-	-		
Unimproved Property								-	-		
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property								-	-		
Unimproved Property								-	-		
Other assets	**12 320**	-	-	-	-	-	**(1 820)**	**(1 820)**	10 500	3 500	-
Operational Buildings	**12 320**	-	-	-	-	-	**(2 220)**	**(2 220)**	10 100	3 500	-
Municipal Offices	11 920						(4 120)	(4 120)	7 800	2 500	
Pay/Enquiry Points								-	-		
Building Plan Offices								-	-		
Workshops							300	300	300		
Yards	400						(400)	(400)	-		
Stores							2 000	2 000	2 000	1 000	
Laboratories								-	-		
Training Centres								-	-		
Manufacturing Plant								-	-		
Depots								-	-		
Capital Spares								-	-		
Housing	-	-	-	-	-	-	400	400	400	-	-
Staff Housing								-	-		
Social Housing								-	-		
Capital Spares							400	400	400		

Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									–	–		
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes									–	–		
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights									–	–		
Effluent Licenses									–	–		
Solid Waste Licenses									–	–		
Computer Software and Applications									–	–		
Load Settlement Software Applications									–	–		
Unspecified									–	–		
Computer Equipment		620	–	–	–	–	–	62	62	682	200	–
Computer Equipment		620						62	62	682	200	
Furniture and Office Equipment		2 580	–	–	–	–	–	(690)	(690)	1 890	291	222
Furniture and Office Equipment		2 580						(690)	(690)	1 890	291	222
Machinery and Equipment		150	–	–	–	–	–	5 720	5 720	5 870	184	200
Machinery and Equipment		150						5 720	5 720	5 870	184	200
Transport Assets		2 200	–	–	–	–	–	450	450	2 650	1 800	–
Transport Assets		2 200						450	450	2 650	1 800	
Land		–	–	–	–	–	–	–	–	–	–	–
Land									–	–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–	–		
Total Capital Expenditure on new assets *to be adjusted*	1	71 491	–	–	–	–	–	(11 319)	(11 319)	60 172	51 888	31 729

References

1. Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1/2 etc) + G

KZN293 Ndwedwe - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads									-	-		
Road Structures									-	-		
Road Furniture									-	-		
Capital Spares									-	-		
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants									-	-		
HV Substations									-	-		
HV Switching Station									-	-		
HV Transmission Conductors									-	-		
MV Substations									-	-		
MV Switching Stations									-	-		
MV Networks									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs									-	-		
Boreholes									-	-		
Reservoirs									-	-		
Pump Stations									-	-		
Water Treatment Works									-	-		
Bulk Mains									-	-		
Distribution									-	-		
Distribution Points									-	-		
PRV Stations									-	-		
Capital Spares									-	-		
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station									-	-		
Reticulation									-	-		
Waste Water Treatment Works									-	-		
Outfall Sewers									-	-		
Toilet Facilities									-	-		
Capital Spares									-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites									-	-		
Waste Transfer Stations									-	-		
Waste Processing Facilities									-	-		
Waste Drop-off Points									-	-		
Waste Separation Facilities									-	-		
Electricity Generation Facilities									-	-		
Capital Spares									-	-		
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines									-	-		
Rail Structures									-	-		
Rail Furniture									-	-		
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
MV Substations									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps									-	-		
Piers									-	-		
Revetments									-	-		
Promenades									-	-		
Capital Spares									-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres									-	-		
Core Layers									-	-		
Distribution Layers									-	-		
Capital Spares									-	-		
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls									-	-		
Centres									-	-		
Crèches									-	-		
Clinics/Care Centres									-	-		
Fire/Ambulance Stations									-	-		
Testing Stations									-	-		
Museums									-	-		
Galleries									-	-		
Theatres									-	-		
Libraries									-	-		
Cemeteries/Crematoria									-	-		
Police									-	-		
Parks									-	-		
Public Open Space									-	-		
Nature Reserves									-	-		
Public Ablution Facilities									-	-		
Markets									-	-		
Stalls									-	-		
Abattoirs									-	-		
Airports									-	-		

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

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note only where

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (sec

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1/2 etc) + G

check balance

KZN293 Ndwedwe - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		1 200	–	–	–	–	–	(1 133)	(1 133)	67	70	74
Roads Infrastructure		1 200	–	–	–	–	–	(1 133)	(1 133)	67	70	74
Roads		1 200						(1 133)	(1 133)	67	70	74
Road Structures									–	–		
Road Furniture									–	–		
Capital Spares									–	–		
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Power Plants									–	–		
HV Substations									–	–		
HV Switching Station									–	–		
HV Transmission Conductors									–	–		
MV Substations									–	–		
MV Switching Stations									–	–		
MV Networks									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Dams and Weirs									–	–		
Boreholes									–	–		
Reservoirs									–	–		
Pump Stations									–	–		
Water Treatment Works									–	–		
Bulk Mains									–	–		
Distribution									–	–		
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares									–	–		
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station									–	–		
Reticulation									–	–		
Waste Water Treatment Works									–	–		
Outfall Sewers									–	–		
Toilet Facilities									–	–		
Capital Spares									–	–		
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites									–	–		
Waste Transfer Stations									–	–		
Waste Processing Facilities									–	–		
Waste Drop-off Points									–	–		
Waste Separation Facilities									–	–		
Electricity Generation Facilities									–	–		
Capital Spares									–	–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–		
Rail Structures									–	–		
Rail Furniture									–	–		
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
MV Substations									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–		
Piers									–	–		
Revetments									–	–		
Promenades									–	–		
Capital Spares									–	–		
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres									–	–		
Core Layers									–	–		
Distribution Layers									–	–		
Capital Spares									–	–		
Community Assets		1 800	–	–	–	–	–	1 818	1 818	3 618	3 814	4 020
Community Facilities		–	–	–	–	–	–	2 500	2 500	2 500	2 635	2 777
Halls								2 500	2 500	2 500	2 635	2 777
Centres									–	–		
Crèches									–	–		
Clinics/Care Centres									–	–		
Fire/Ambulance Stations									–	–		
Testing Stations									–	–		
Museums									–	–		
Galleries									–	–		
Theatres									–	–		
Libraries									–	–		
Cemeteries/Crematoria									–	–		
Police									–	–		
Parks									–	–		
Public Open Space									–	–		

Nature Reserves									–	–		
Public Ablution Facilities									–	–		
Markets									–	–		
Stalls									–	–		
Abattoirs									–	–		
Airports									–	–		
Taxi Ranks/Bus Terminals									–	–		
Capital Spares									–	–		
Sport and Recreation Facilities		1 800	–	–	–	–	–	(682)	(682)	1 118	1 179	1 242
Indoor Facilities									–	–		
Outdoor Facilities		1 800						(682)	(682)	1 118	1 179	1 242
Capital Spares									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments									–	–		
Historic Buildings									–	–		
Works of Art									–	–		
Conservation Areas									–	–		
Other Heritage									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Other assets		3 300	–	–	–	–	–	(3 000)	(3 000)	300	316	333
Operational Buildings		3 300	–	–	–	–	–	(3 000)	(3 000)	300	316	333
Municipal Offices		3 300						(3 000)	(3 000)	300	316	333
Pay/Enquiry Points									–	–		
Building Plan Offices									–	–		
Workshops									–	–		
Yards									–	–		
Stores									–	–		
Laboratories									–	–		
Training Centres									–	–		
Manufacturing Plant									–	–		
Depots									–	–		
Capital Spares									–	–		
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing									–	–		
Social Housing									–	–		
Capital Spares									–	–		
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									–	–		
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes									–	–		
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights									–	–		
Effluent Licenses									–	–		
Solid Waste Licenses									–	–		
Computer Software and Applications									–	–		
Load Settlement Software Applications									–	–		
Unspecified									–	–		
Computer Equipment		70	–	–	–	–	–	25	25	95	100	106
Computer Equipment		70						25	25	95	100	106
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment									–	–		
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment									–	–		
Transport Assets		1 200	–	–	–	–	–	70	70	1 270	1 339	1 411
Transport Assets		1 200						70	70	1 270	1 339	1 411
Land		–	–	–	–	–	–	–	–	–	–	–
Land									–	–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–	–		
Total Repairs and Maintenance Expenditure to be	1	7 570	–	–	–	–	–	(2 220)	(2 220)	5 350	5 639	5 943

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1/2 etc) + G

check balance

KZN293 Ndwedwe - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Depreciation by Asset Class/Sub-class												
Infrastructure		11 491	–	–	–	–	–	–	–	11 491	12 112	12 766
Roads Infrastructure		11 491	–	–	–	–	–	–	–	11 491	12 112	12 766
Roads		11 491							–	11 491	12 112	12 766
Road Structures									–	–		
Road Furniture									–	–		
Capital Spares									–	–		
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Power Plants									–	–		
HV Substations									–	–		
HV Switching Station									–	–		
HV Transmission Conductors									–	–		
MV Substations									–	–		
MV Switching Stations									–	–		
MV Networks									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Dams and Weirs									–	–		
Boreholes									–	–		
Reservoirs									–	–		
Pump Stations									–	–		
Water Treatment Works									–	–		
Bulk Mains									–	–		
Distribution									–	–		
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares									–	–		
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station									–	–		
Reticulation									–	–		
Waste Water Treatment Works									–	–		
Outfall Sewers									–	–		
Toilet Facilities									–	–		
Capital Spares									–	–		
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites									–	–		
Waste Transfer Stations									–	–		
Waste Processing Facilities									–	–		
Waste Drop-off Points									–	–		
Waste Separation Facilities									–	–		
Electricity Generation Facilities									–	–		
Capital Spares									–	–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–		
Rail Structures									–	–		
Rail Furniture									–	–		
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
MV Substations									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–		
Piers									–	–		
Revetments									–	–		
Promenades									–	–		
Capital Spares									–	–		
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres									–	–		
Core Layers									–	–		
Distribution Layers									–	–		
Capital Spares									–	–		
Community Assets		4 300	–	–	–	–	–	–	–	4 300	4 532	4 777
Community Facilities		4 300	–	–	–	–	–	–	–	4 300	4 532	4 777
Halls		4 300							–	4 300	4 532	4 777
Centres									–	–		
Crèches									–	–		
Clinics/Care Centres									–	–		
Fire/Ambulance Stations									–	–		
Testing Stations									–	–		
Museums									–	–		
Galleries									–	–		
Theatres									–	–		
Libraries									–	–		
Cemeteries/Crematoria									–	–		
Police									–	–		
Parks									–	–		
Public Open Space									–	–		

Nature Reserves									–	–		
Public Ablution Facilities									–	–		
Markets									–	–		
Stalls									–	–		
Abattoirs									–	–		
Airports									–	–		
Taxi Ranks/Bus Terminals									–	–		
Capital Spares									–	–		
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities									–	–		
Outdoor Facilities									–	–		
Capital Spares									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments									–	–		
Historic Buildings									–	–		
Works of Art									–	–		
Conservation Areas									–	–		
Other Heritage									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Other assets		550	–	–	–	–	–	–	–	550	580	611
Operational Buildings		550	–	–	–	–	–	–	–	550	580	611
Municipal Offices		550							–	550	580	611
Pay/Enquiry Points									–	–		
Building Plan Offices									–	–		
Workshops									–	–		
Yards									–	–		
Stores									–	–		
Laboratories									–	–		
Training Centres									–	–		
Manufacturing Plant									–	–		
Depots									–	–		
Capital Spares									–	–		
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing									–	–		
Social Housing									–	–		
Capital Spares									–	–		
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									–	–		
Intangible Assets		300	–	–	–	–	–	–	–	300	316	333
Servitudes									–	–		
Licences and Rights		300	–	–	–	–	–	–	–	300	316	333
Water Rights									–	–		
Effluent Licenses									–	–		
Solid Waste Licenses									–	–		
Computer Software and Applications								300	300	300	316	333
Load Settlement Software Applications									–	–		
Unspecified		300						(300)	(300)	–		
Computer Equipment		620	–	–	–	–	–	–	–	620	653	689
Computer Equipment		620							–	620	653	689
Furniture and Office Equipment		300	–	–	–	–	–	–	–	300	316	333
Furniture and Office Equipment		300							–	300	316	333
Machinery and Equipment		839	–	–	–	–	–	–	–	839	884	932
Machinery and Equipment		839							–	839	884	932
Transport Assets		1 600	–	–	–	–	–	–	–	1 600	1 686	1 777
Transport Assets		1 600							–	1 600	1 686	1 777
Land		–	–	–	–	–	–	–	–	–	–	–
Land									–	–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									–	–		
Total Depreciation to be adjusted	1	20 000	–	–	–	–	–	–	–	20 000	21 080	22 218

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1/2 etc) + G

check balance

KZN293 Ndwedwe - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	8 E	9 F	10 G	11 H		
Revenue By Municipal Entity												
Entity 1 total revenue									–	–		
Entity 2 total revenue									–	–		
Entity 3 (etc) total revenue									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Operating Revenue	1	–	–	–	–	–	–	–	–	–	–	–
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									–	–		
Entity 2 total operating expenditure									–	–		
Entity 3 etc. total operating expenditure									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Operating Expenditure	2	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									–	–		
Entity 2 total capital expenditure									–	–		
Entity 3 etc. total capital expenditure									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Capital Expenditure	2	–	–	–	–	–	–	–	–	–	–	–

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports

2. Must reconcile to the sum of all municipal entity monthly expenditure reports

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)

5. Increases of funds approved under section 87 MFMA

6. Adjustments approved in accordance with section 87 MFMA

7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year

8. Adjustments to funding allocations by National or Provincial Government

9. Adjusts. = 'Other' Adjustments approved by entity Board: including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction

10. H = B + C + D + E + F + G

11. Adjusted Budget (I) = (A or A1/2 etc) + H