



# Kamiesberg Municipality Adjustment Budget 2019/20

**27 February 2020**

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## Glossary

**Act** – means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003)

**Adjustments Budget** – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

**Allocations** – Money received from Provincial or National Government or other municipalities.

**Budget** – The financial plan of the Municipality.

**Budget Related Policy** – Policy of a municipality affecting or affected by the budget, such as the tariffs policy, rates policy and credit control and debt collection policy.

**Capital Expenditure** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

**Cash flow statement** – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.

**DORA** – Division of Revenue Act. Annual piece of legislation that shows the amount of allocations from national to local government.

**Equitable Share** – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

**GFS** – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

**IDP** – Integrated Development Plan. The main strategic planning document of the Municipality

**KPI's** – Key Performance Indicators. Measures of service output and/or outcome.

**MFMA** – The Municipal Finance Management Act – no 53 of 2003. The principle piece of legislation relating to municipal financial management.

**MTREF** – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

**Operating Expenditure** – Spending on the day to day expenses of the Municipality such as salaries and wages.

**Own Revenue** – Means total revenue as reflected in the municipality's financial performance budget less national and provincial conditional transfers.

**Rates** – Local Government taxation based on an assessed value of a property. To determine the rates payable, the assessed ratable value is multiplied by the rate in the rand.

**SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**Strategic Objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

**Virement** – A transfer of budget.

**Virement Policy** - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

**Vote** – One of the main segments into which a budget is divided, usually at directorate / department level

## Part 1 – Adjustments Budget

### 1.1 Foreword

The Local Government: Municipal Finance Management Act (56 of 2003): Municipal budget and reporting regulations stipulates in Regulation 28(2)(c) - A municipal council may approve an adjustments budget dealing with matters referred to in the Act only if the expenditure was recommended by the mayor in accordance with the framework prescribed in Chapter 5 of the Regulations.

### 1.2 Council Resolutions

On 22 January 2020 the Council of Kamiesberg Municipality had a meeting to consider the adjustments budget for approval. The Council approved the following resolutions:

- (a) That the Operating Budget for 2019/2020 be adjusted to reflect the public contribution;
- (b) That the formal budget tables be updated with the adjustments and submitted to National and Provincial Government.

### 1.3 Framework for Adjustments Budget

It is deemed necessary to perform an adjustment budget that adjusts the revenue estimates upwards and to correct allocation of revenue and expenditure line items for the current year, where errors existed.

The operational budget changes are summarised as follows:-

	<b>Original Budget</b>	<b>Special Adjusted budget</b>	<b>February Adjusted budget</b>
Operating Revenue	61 902,000	62 577,000	62 952,000
Operating expenses	(79 737,000)	(74 634,000)	(76 665,000)
Capital	7 553,000	7 553,000	10 053,000
<b>Surplus/ (Deficit)</b>	<b>(10 282,000)</b>	<b>(4 504,000)</b>	<b>(3 660,000)</b>

## Detailed Summary: Adjustments

**Table B2-B4 (Budgeted Financial Performance)**

### Revenue Adjustments

Budget line item	Amount per special adjustment budget	Adjustment	Adjusted Budget figure
Property rates	10 389 000	908 000	11 297 000
Interest earned - external investments	12 000	142 000	154 000
	<b>10 401 000</b>	<b>1 050 000</b>	<b>11 451 000</b>

### Expenditure Adjustments:

Budget line item	Amount per special adjustment budget	Adjustment	Adjusted Budget figure
Employee related costs	23 329 500	1 200 389	24 529 889
Travel and Subsistence	213 000	1 452 500	1 665 500
Printing, Publications and Books	-	212 504	212 504
Skills Development Fund Levy	177 000	- 236	176 764
Advertising, Publicity and Marketing	235 000	30 104	265 104
Remuneration to Ward Committees	506 000	- 236 000	270 000
Wet Fuel	366 000	784 013	1 150 013
Communication	785 000	- 300 268	484 732
Licences	64 500	724	65 224
Bank Charges, Facility and Card Fees	0,00	156 145	156 145
Insurance Underwriting	421 500	- 99 648	321 852
External Computer Service	158 000	- 200	157 800
Assets less than the Capitalisation Threshold	675 500	- 575 500	100 000
Professional Bodies, Membership and Subscription	841 500	- 599 900	241 600
	<b>27 772 500</b>	<b>2 024 627</b>	<b>29 797 127</b>

## **Part 2 – Adjustments Budget Schedules**

### **2.1 – Legislative Framework**

The Municipal Budget and Reporting Regulations (MBRR) stipulates that,

21. “An adjustments budget and supporting documentation of a municipality must be in the format specified in Schedule B ...”

The objective of the MBRR is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

### **2.2 – Adjustments Budget Schedules**

NC064 Kamiesberg - Table B1 Adjustments Budget Summary - 27/02/2020

Description	Budget Year 2019/20									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	10 389	10 389	-	-	-	-	908	908	11 297	10 950	11 541
Service charges	17 641	18 315	-	-	-	-	(674)	(674)	17 641	14 434	15 213
Investment revenue	12	12	-	-	-	-	142	142	154	12	13
Transfers recognised - operational	27 283	27 283	-	-	-	-	-	-	27 283	28 278	30 120
Other own revenue	6 578	6 578	-	-	-	-	(0)	(0)	6 578	6 876	7 190
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>61 902</b>	<b>62 577</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>375</b>	<b>375</b>	<b>62 952</b>	<b>60 550</b>	<b>64 077</b>
Employee costs	25 330	23 330	-	-	-	-	1 200	1 200	24 530	27 014	28 811
Remuneration of councillors	2 765	2 765	-	-	-	-	0	0	2 765	2 949	3 146
Depreciation & asset impairment	16 860	16 860	-	-	-	-	0	0	16 860	15 605	15 595
Finance charges	1 455	1 455	-	-	-	-	(0)	(0)	1 455	1 551	1 656
Materials and bulk purchases	14 139	12 986	-	-	-	-	1 316	1 316	14 302	15 234	16 053
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	19 189	17 239	-	-	-	-	(485)	(485)	16 754	20 225	21 317
<b>Total Expenditure</b>	<b>79 737</b>	<b>74 634</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 031</b>	<b>2 031</b>	<b>76 665</b>	<b>82 579</b>	<b>86 577</b>
<b>Surplus/(Deficit)</b>	<b>(17 836)</b>	<b>(12 057)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 656)</b>	<b>(1 656)</b>	<b>(13 713)</b>	<b>(22 030)</b>	<b>(22 500)</b>
Transfers recognised - capital	7 553	7 553	-	-	-	-	2 500	2 500	10 053	9 627	9 954
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(10 283)</b>	<b>(4 504)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>844</b>	<b>844</b>	<b>(3 660)</b>	<b>(12 403)</b>	<b>(12 546)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(10 283)</b>	<b>(4 504)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>844</b>	<b>844</b>	<b>(3 660)</b>	<b>(12 403)</b>	<b>(12 546)</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>7 553</b>	<b>7 553</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 750</b>	<b>2 750</b>	<b>10 303</b>	<b>9 627</b>	<b>9 954</b>
Transfers recognised - capital	2 720	2 720	-	-	-	-	7 333	7 333	10 053	4 818	2 026
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 833	4 833	-	-	-	-	(4 583)	(4 583)	250	4 809	7 928
<b>Total sources of capital funds</b>	<b>7 553</b>	<b>7 553</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 750</b>	<b>2 750</b>	<b>10 303</b>	<b>9 627</b>	<b>9 954</b>
<b>Financial position</b>											
Total current assets	10 952	11 862	-	-	-	-	(460)	(460)	11 402	10 295	9 330
Total non current assets	217 609	211 677	-	-	-	-	2 752	2 752	214 428	211 631	205 989
Total current liabilities	10 998	9 694	-	-	-	-	3 773	3 773	13 467	12 288	12 695
Total non current liabilities	29 641	29 640	-	-	-	-	(2 312)	(2 312)	27 328	29 958	31 106
<b>Community wealth/Equity</b>	<b>187 923</b>	<b>184 204</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>831</b>	<b>831</b>	<b>185 035</b>	<b>179 679</b>	<b>171 518</b>
<b>Cash flows</b>											
Net cash from (used) operating	6 353	9 734	-	-	-	-	2 447	2 447	12 181	11 810	8 837
Net cash from (used) investing	(7 553)	(7 553)	-	-	-	-	(2 750)	(2 750)	(10 303)	(9 627)	(9 954)
Net cash from (used) financing	(100)	(101)	-	-	-	-	-	-	(101)	84	88
<b>Cash/cash equivalents at the year end</b>	<b>7 276</b>	<b>4 533</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(303)</b>	<b>(303)</b>	<b>4 230</b>	<b>6 496</b>	<b>5 466</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	7 276	4 533	-	-	-	-	(303)	(303)	4 230	6 496	5 466
Application of cash and investments	4 251	724	-	-	-	-	4 060	4 060	4 784	5 266	5 337
<b>Balance - surplus (shortfall)</b>	<b>3 025</b>	<b>3 809</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4 363)</b>	<b>(4 363)</b>	<b>(555)</b>	<b>1 230</b>	<b>129</b>
<b>Asset Management</b>											
Asset register summary (WDV)	217 609	211 677	-	-	-	-	2 751	2 751	214 428	211 631	205 989
Depreciation & asset impairment	16 860	14 757	-	-	-	-	2 103	2 103	16 860	15 605	15 595
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	1 920	2 026
Repairs and Maintenance	3 944	-	-	-	-	-	(1 664)	(1 664)	2 280	4 157	4 382



NC064 Kamiesberg - Table B2 Adjustments Budget Financial Performance (functional classification) - 27/02/2020

Standard Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2020/21	+2 2021/22
<b>Revenue - Functional</b>												
<b>Governance and administration</b>		48 573	48 573	-	-	-	-	1 050	1 050	49 623	47 208	49 860
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		48 573	48 573	-	-	-	-	1 050	1 050	49 623	47 208	49 860
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		622	622	-	-	-	-	0	0	622	749	749
Community and social services		615	615	-	-	-	-	(0)	(0)	615	741	741
Sport and recreation		7	7	-	-	-	-	0	0	7	8	8
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 009	1 009	-	-	-	-	(0)	(0)	1 009	9	10
Planning and development		1 000	1 000	-	-	-	-	-	-	1 000	-	-
Road transport		9	9	-	-	-	-	(0)	(0)	9	9	10
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		19 251	19 251	-	-	-	-	2 500	2 500	21 751	22 211	23 412
Energy sources		10 069	10 069	-	-	-	-	0	0	10 069	12 533	13 212
Water management		4 934	4 934	-	-	-	-	2 500	2 500	7 434	5 200	5 481
Waste water management		2 042	2 042	-	-	-	-	0	0	2 042	2 152	2 269
Waste management		2 207	2 207	-	-	-	-	(0)	(0)	2 207	2 326	2 451
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	69 455	69 455	-	-	-	-	3 550	3 550	73 005	70 177	74 031
<b>Expenditure - Functional</b>												
<b>Governance and administration</b>		37 671	34 821	-	-	-	-	1 867	1 867	36 687	38 870	40 821
Executive and council		6 540	6 040	-	-	-	-	993	993	7 032	6 939	7 381
Finance and administration		31 131	28 781	-	-	-	-	874	874	29 655	31 931	33 440
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		9 328	8 493	-	-	-	-	1 128	1 128	9 621	9 532	9 905
Planning and development		1 882	1 292	-	-	-	-	636	636	1 928	2 007	2 140
Road transport		7 446	7 201	-	-	-	-	491	491	7 692	7 525	7 765
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		32 589	31 170	-	-	-	-	(1 019)	(1 019)	30 151	34 019	35 684
Energy sources		21 231	20 332	-	-	-	-	(1 366)	(1 366)	18 966	21 916	22 786
Water management		5 317	5 198	-	-	-	-	(58)	(58)	5 139	5 653	6 012
Waste water management		174	174	-	-	-	-	26	26	200	183	193
Waste management		5 867	5 467	-	-	-	-	379	379	5 846	6 266	6 693
<b>Other</b>		150	150	-	-	-	-	57	57	207	158	167
<b>Total Expenditure - Functional</b>	3	79 737	74 634	-	-	-	-	2 032	2 032	76 665	82 579	86 577
<b>Surplus/ (Deficit) for the year</b>		(10 283)	(5 179)	-	-	-	-	1 518	1 518	(3 660)	(12 403)	(12 546)

NC064 Kamiesberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 27/02/2020

Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt			Budget	Budget	Budget
		3	4	5	6	7	8	9	10	+1 2020/21	+2 2021/22	
		A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>	1											
<b>Vote 1 - EXECUTIVE COUNCIL</b>		-	-	-	-	-	-	-	-	-	-	-
1.1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
1.2 - Councillors		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 2 - FINANCE AND ADMINISTRATION</b>		49 188	49 188	-	-	-	-	435	435	49 623	47 216	49 868
2.1 - Finance		44 354	44 354	-	-	-	-	1 050	1 050	45 404	42 827	45 299
2.2 - Corporate Services		4 833	4 833	-	-	-	-	(615)	(615)	4 218	4 389	4 569
2.3 - Commage		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 3 - COMMUNITY AND SOCIAL SERVICES</b>		-	-	-	-	-	-	615	615	615	741	741
3.1 - Cemeteries		-	-	-	-	-	-	-	-	-	-	-
3.2 - Libraries		-	-	-	-	-	-	615	615	615	741	741
<b>Vote 4 - SPORT AND RECREATION</b>		-	-	-	-	-	-	7	7	7	-	-
4.1 - Sportsground and Community Facilities		-	-	-	-	-	-	7	7	7	-	-
4.2 - Caravan Park		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 5 - WASTE MANAGEMENT</b>		2 207	2 207	-	-	-	-	(0)	(0)	2 207	2 326	2 451
5.1 - Refuse and Sanitation		2 207	2 207	-	-	-	-	(0)	(0)	2 207	2 326	2 451
<b>Vote 6 - WATER</b>		4 934	4 934	-	-	-	-	2 500	2 500	7 434	5 200	5 481
6.1 - Water		4 934	4 934	-	-	-	-	2 500	2 500	7 434	5 200	5 481
<b>Vote 7 - ELECTRICITY</b>		10 069	10 069	-	-	-	-	(0)	(0)	10 069	12 533	13 212
7.1 - Electricity		10 069	10 069	-	-	-	-	(0)	(0)	10 069	12 533	13 212
<b>Vote 8 - ECONOMIC AND SOCIAL DEVELOPEME</b>		1 007	1 007	-	-	-	-	(7)	(7)	1 000	-	-
8.1 - Local Economic Development		1 007	1 007	-	-	-	-	(7)	(7)	1 000	-	-
<b>Vote 9 - TECHNICAL AND ROADS</b>		9	9	-	-	-	-	(0)	(0)	9	9	10
9.1 - Streets		9	9	-	-	-	-	(0)	(0)	9	9	10
<b>Vote 10 - WASTE WATER MANAGEMENT</b>		2 042	2 717	-	-	-	-	(674)	(674)	2 042	2 152	2 269
10.1 - Sewerage		2 042	2 717	-	-	-	-	(674)	(674)	2 042	2 152	2 269
<b>Total Revenue by Vote</b>	2	69 455	70 130	-	-	-	-	2 875	2 875	73 005	70 177	74 031
<b>Expenditure by Vote</b>	1											
<b>Vote 1 - EXECUTIVE COUNCIL</b>		6 540	6 040	-	-	-	-	992	992	7 032	6 939	7 381
1.1 - Municipal Manager		6 540	6 040	-	-	-	-	(3 665)	(3 665)	2 375	2 119	2 259
1.2 - Councillors		-	-	-	-	-	-	4 657	4 657	4 657	4 820	5 122
<b>Vote 2 - FINANCE AND ADMINISTRATION</b>		31 131	28 781	-	-	-	-	874	874	29 655	31 931	33 440
2.1 - Finance		23 059	20 709	-	-	-	-	1 208	1 208	21 917	23 574	24 673
2.2 - Corporate Services		8 072	8 072	-	-	-	-	(334)	(334)	7 738	8 357	8 767
2.3 - Commage		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 3 - COMMUNITY AND SOCIAL SERVICES</b>		-	-	-	-	-	-	-	-	-	-	-

NC064 Kamiesberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27/02/2020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1	A	A1	B	C	D	E	F	G	H	+1 2020/21	+2 2021/22
<b>Revenue By Source</b>												
Property rates	2	10 389	10 389	-	-	-	-	908	908	11 297	10 950	11 541
Service charges - electricity revenue	2	9 673	9 673	-	-	-	-	0	0	9 673	8 829	9 306
Service charges - water revenue	2	4 386	4 386	-	-	-	-	0	0	4 386	3 211	3 385
Service charges - sanitation revenue	2	1 817	2 492	-	-	-	-	(675)	(675)	1 817	1 574	1 659
Service charges - refuse revenue	2	1 764	1 764	-	-	-	-	0	0	1 764	820	864
Rental of facilities and equipment		190	190	-	-	-	-	(0)	(0)	190	200	211
Interest earned - external investments		12	12	-	-	-	-	142	142	154	12	13
Interest earned - outstanding debtors		4 306	4 306	-	-	-	-	0	0	4 306	4 539	4 784
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2	2	-	-	-	-	(0)	(0)	2	2	2
Licences and permits		2	2	-	-	-	-	(0)	(0)	2	2	2
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		27 283	27 283	-	-	-	-	-	-	27 283	28 278	30 120
Other revenue	2	2 078	2 078	-	-	-	-	(0)	(0)	2 078	2 133	2 191
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>61 902</b>	<b>62 577</b>	-	-	-	-	<b>375</b>	<b>375</b>	<b>62 952</b>	<b>60 550</b>	<b>64 077</b>
<b>Expenditure By Type</b>												
Employee related costs		25 330	23 330	-	-	-	-	1 200	1 200	24 530	27 014	28 811
Remuneration of councillors		2 765	2 765	-	-	-	-	0	0	2 765	2 949	3 146
Debt impairment		8 131	8 131	-	-	-	-	0	0	8 131	8 571	9 033
Depreciation & asset impairment		16 860	16 860	-	-	-	-	0	0	16 860	15 605	15 595
Finance charges		1 455	1 455	-	-	-	-	(0)	(0)	1 455	1 551	1 656
Bulk purchases		12 032	11 014	-	-	-	-	-	-	11 014	13 014	13 712
Other materials		2 107	1 972	-	-	-	-	1 316	1 316	3 288	2 220	2 340
Contracted services		3 023	3 024	-	-	-	-	(1 310)	(1 310)	1 714	3 186	3 358
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Other expenditure		8 034	6 084	-	-	-	-	824	824	6 908	8 468	8 925
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>79 737</b>	<b>74 634</b>	-	-	-	-	<b>2 031</b>	<b>2 031</b>	<b>76 665</b>	<b>82 579</b>	<b>86 577</b>

NC064 Kamiesberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 27/02/2020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>												
Vote 1 - EXECUTIVE COUNCIL	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - SPORT AND RECREATION		2 720	2 720	-	-	-	-	-	-	2 720	2 898	-
Vote 5 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - WATER		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ECONOMIC AND SOCIAL DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - TECHNICAL AND ROADS		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	<b>2 720</b>	<b>2 720</b>	-	-	-	-	-	-	<b>2 720</b>	<b>2 898</b>	-
<b>Single-year expenditure to be adjusted</b>												
Vote 1 - EXECUTIVE COUNCIL	2	-	-	-	-	-	45	45	45	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	205	205	205	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - WATER		4 833	4 833	-	-	-	2 500	2 500	7 333	4 809	7 928	7 928
Vote 7 - ELECTRICITY		-	-	-	-	-	-	-	-	1 920	2 026	2 026
Vote 8 - ECONOMIC AND SOCIAL DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - TECHNICAL AND ROADS		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>4 833</b>	<b>4 833</b>	-	-	-	<b>2 750</b>	<b>2 750</b>	<b>7 583</b>	<b>6 729</b>	<b>9 954</b>	<b>9 954</b>
<b>Total Capital Expenditure - Vote</b>		<b>7 553</b>	<b>7 553</b>	-	-	-	<b>2 750</b>	<b>2 750</b>	<b>10 303</b>	<b>9 627</b>	<b>9 954</b>	<b>9 954</b>

NC064 Kamiesberg - Table B6 Adjustments Budget Financial Position - 27/02/2020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		5 252	2 425	-	-	-	-	1 805	1 805	4 230	6 496	5 466
Call investment deposits	1	2 024	2 108	-	-	-	-	(2 108)	(2 108)	-	-	-
Consumer debtors	1	2 686	2 843	-	-	-	-	(156)	(156)	2 686	2 686	2 686
Other debtors		681	4 177	-	-	-	-	-	-	4 177	788	836
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		309	309	-	-	-	-	0	0	309	325	341
<b>Total current assets</b>		<b>10 952</b>	<b>11 862</b>	-	-	-	-	<b>(460)</b>	<b>(460)</b>	<b>11 402</b>	<b>10 295</b>	<b>9 330</b>
<b>Non current assets</b>												
Long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		24 110	24 069	-	-	-	-	-	-	24 069	24 110	24 110
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	193 463	187 505	-	-	-	-	2 672	2 672	190 176	187 505	181 874
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		30	98	-	-	-	-	80	80	178	10	-
Other non-current assets		5	5	-	-	-	-	0	0	5	5	5
<b>Total non current assets</b>		<b>217 609</b>	<b>211 677</b>	-	-	-	-	<b>2 752</b>	<b>2 752</b>	<b>214 428</b>	<b>211 631</b>	<b>205 989</b>
<b>TOTAL ASSETS</b>		<b>228 561</b>	<b>223 538</b>	-	-	-	-	<b>2 292</b>	<b>2 292</b>	<b>225 830</b>	<b>221 926</b>	<b>215 319</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		20	0	-	-	-	-	20	20	20	-	-
Consumer deposits		1 546	1 546	-	-	-	-	0	0	1 546	1 630	1 718
Trade and other payables		7 534	6 034	-	-	-	-	3 753	3 753	9 787	8 571	8 687
Provisions		1 897	2 114	-	-	-	-	-	-	2 114	2 087	2 290
<b>Total current liabilities</b>		<b>10 998</b>	<b>9 694</b>	-	-	-	-	<b>3 773</b>	<b>3 773</b>	<b>13 467</b>	<b>12 288</b>	<b>12 695</b>
<b>Non current liabilities</b>												
Borrowing	1	8 126	8 126	-	-	-	-	(2 100)	(2 100)	6 026	6 992	6 325
Provisions	1	21 514	21 514	-	-	-	-	(212)	(212)	21 302	22 966	24 781
<b>Total non current liabilities</b>		<b>29 641</b>	<b>29 640</b>	-	-	-	-	<b>(2 312)</b>	<b>(2 312)</b>	<b>27 328</b>	<b>29 958</b>	<b>31 106</b>
<b>TOTAL LIABILITIES</b>		<b>40 639</b>	<b>39 334</b>	-	-	-	-	<b>1 461</b>	<b>1 461</b>	<b>40 795</b>	<b>42 246</b>	<b>43 801</b>
<b>NET ASSETS</b>	2	<b>187 923</b>	<b>184 204</b>	-	-	-	-	<b>831</b>	<b>831</b>	<b>185 035</b>	<b>179 679</b>	<b>171 518</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		187 923	184 204	-	-	-	-	831	831	185 035	179 679	171 518
Reserves		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>187 923</b>	<b>184 204</b>	-	-	-	-	<b>831</b>	<b>831</b>	<b>185 035</b>	<b>179 679</b>	<b>171 518</b>

NC064 Kamiesberg - Table B7 Adjustments Budget Cash Flows - 27/02/2020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		7 792	7 376	-	-	-	-	697	697	8 073	8 213	8 656
Service charges		16 426	16 061	-	-	-	-	(518)	(518)	15 543	20 334	21 432
Other revenue		2 532	2 271	-	-	-	-	-	-	2 271	2 137	2 195
Government - operating	1	27 283	27 283	-	-	-	-	-	-	27 283	28 278	30 120
Government - capital	1	7 553	7 553	-	-	-	-	-	-	7 553	9 627	9 954
Interest		12	12	-	-	-	-	142	142	154	4 551	4 797
Dividends		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(53 775)	(49 367)	-	-	-	-	2 126	2 126	(47 241)	(59 778)	(66 662)
Finance charges		(1 468)	(1 455)	-	-	-	-	-	-	(1 455)	(1 551)	(1 656)
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>6 353</b>	<b>9 734</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 447</b>	<b>2 447</b>	<b>12 181</b>	<b>11 810</b>	<b>8 837</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Capital assets		(7 553)	(7 553)	-	-	-	-	(2 750)	(2 750)	(10 303)	(9 627)	(9 954)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(7 553)</b>	<b>(7 553)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 750)</b>	<b>(2 750)</b>	<b>(10 303)</b>	<b>(9 627)</b>	<b>(9 954)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		76	76	-	-	-	-	-	-	76	84	88
<b>Payments</b>												
Repayment of borrowing		(177)	(177)	-	-	-	-	-	-	(177)	0	0
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(100)</b>	<b>(101)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(101)</b>	<b>84</b>	<b>88</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(1 300)</b>	<b>2 080</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(303)</b>	<b>(303)</b>	<b>1 777</b>	<b>2 266</b>	<b>(1 029)</b>
Cash/cash equivalents at the year begin:	2	8 576	2 453	-	-	-	-	-	-	2 453	4 230	6 496
Cash/cash equivalents at the year end:	2	7 276	4 533	-	-	-	-	(303)	(303)	4 230	6 496	5 466

NC064 Kamiesberg - Table B8 Cash backed reserves/accumulated surplus reconciliation - 27/02/2020

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	7 276	4 533	-	-	-	-	(303)	(303)	4 230	6 496	5 466
Other current investments > 90 days		(0)	-	-	-	-	-	(0)	(0)	(0)	0	0
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>7 276</b>	<b>4 533</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(303)</b>	<b>(303)</b>	<b>4 230</b>	<b>6 496</b>	<b>5 466</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	2 240	2 240	2 240	-	-
Unspent borrowing		-	(195)	-	-	-	-	195	195	-	-	-
Statutory requirements		(681)	-	-	-	-	-	-	-	(681)	-	-
Other working capital requirements	2	4 932	919	-	-	-	-	1 625	1 625	2 544	5 266	5 337
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>4 251</b>	<b>724</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 060</b>	<b>4 060</b>	<b>4 103</b>	<b>5 266</b>	<b>5 337</b>
<b>Surplus(shortfall)</b>		<b>3 025</b>	<b>3 809</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4 363)</b>	<b>(4 363)</b>	<b>126</b>	<b>1 230</b>	<b>129</b>

Changes due to various amendments explained under segments above.

# Certification that the adopted adjustment budget for 2019/20 is correctly captured and locked on the municipality's financial management system

*(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 6.3 of MFMA Budget Circular 59 dated 16 March 2012)*

I, **Rufus Beukes** in my capacity as accounting officer of the municipality, hereby certify that:

- The adopted annual budget has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the budget on the system and the budget adopted by council;
- The adopted annual budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget return forms have been submitted to the local government database.

I, further certify that the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:

- a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- an adjustments budget approved by council.

Print Name: **Rufus Beukes**

Municipal manager of: **Kamiesberg (NC064)**

(name and demarcation code of municipality)

Signature:  p.p

Date: 2020/02/27