



Kamiesberg Municipality Special Adjustment Budget 2020/21

24 February 2021

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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 24 February 2021 the Council of Kamiesberg Municipality had a meeting to consider the special adjustments budget for approval. The Council approved the following resolutions:

- (a) That the Operating Budget for 2020/2021 be adjusted to reflect the additional allocation of Equitable Share;
- (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 required to perform an adjustment budget as an additional amount of R2 816 000 was allocated for COVID 19, in the form of the Equitable Share grant. The grant will be split between operational and capital expenditure, within the prescripts of the disaster management regulations. The LIBRARY grant of the amount of R613 000 was not included in the annual budget and was add in the special adjustment, the amount of R3 million was add to the interest of outstanding debtors

The operational budget changes are summarised as follows: -

	Income	Expenditure
Approved budget	67 128 000	73 140 000
Adjustments	4 529 000	(1 654 000)
Adjustments budget	71 657 000	71 486 000

The capital budget changes are summarised as follows: -

	Income	Expenditure
Approved budget	19 534 000	19 534 000
Adjustments	1 800 000	1 800 000
Adjustments budget	21 334 000	21 334 000

Detailed Summary: Adjustments

Cost Containment	4,000,000.00					
Vote Number		Description	Budget 20/21	YTD Actual	Adjustment	Total
5005228361004069ZZW1		CONTR: MAINTENANCE OF EQUIPMENT	1,032,887.00	24,422.52	(500,000.00)	1,532,887.00
5010232060004196ZZW1		INV - CONSUMABLE STORES - STANDARD RATED	570,206.00	1,581.31	(200,000.00)	770,206.00
4005234001003MRCZZWM		ESKOM	11,641,830.00	1,205,598.44	(1,000,000.00)	12,641,830.00
2505230661003MRCZZWM		OC: WET FUEL	1,202,914.00	-	(700,000.00)	1,902,914.00
2505227334003MRCZZHO		C&PS: LEGAL COST ADVICE & LITIGATION	523,000.00	51,869.60	(200,000.00)	723,000.00
5005234025004MRCZZWM		BULK WATER PURCHASES	255,747.00	41,294.22	(50,000.00)	305,747.00
3010230020003MRCZZHO		OC: AUDIT COST: EXTERNAL	1,716,486.00	-	(500,000.00)	2,216,486.00
7005232060005MRCZZWM		INV - CONSUMABLE STORES - STANDARD RATED	323,245.00	33,043.48	(50,000.00)	373,245.00
2010230576003MRCZZHO		OC: T&S DOM - ACCOMMODATION	118,428.00	3,400.00	(50,000.00)	71,828.00
6005230577003MRCZZHO		OC: T&S DOM - DAILY ALLOWANCE	329,462.00	760.00	(100,000.00)	230,222.00
3005230451003MRCZZHO		OC: PRINTING & PUBLICATIONS	222,279.00	3,264.40	(100,000.00)	125,543.40
3005230452003MRCZZHO		OC: PROFESSIONAL BODIES M/SHIP & SUBS	252,714.00	-	(100,000.00)	152,714.00
2505230240003MRCZZHO		OC: INSUR UNDER - INSURANCE AGGREGATION	336,657.00	-	(150,000.00)	186,657.00
2005230581003MRCZZHO		OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	284,261.00	33,447.12	(100,000.00)	217,708.12
4005232060007085ZZW1		INV - CONSUMABLE STORES - STANDARD RATED	451,559.00	73,358.00	(100,000.00)	424,917.00
7005232060005MRCZZWM		INV - CONSUMABLE STORES - STANDARD RATED	323,245.00	33,043.48	(100,000.00)	256,288.48
2010230513003MRCZZWM		OC: REMUNERATION TO WARD COMMITTEES	282,420.00	49,500.00	(50,000.00)	281,920.00
2010230012003MRCZZHO		OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES	277,299.00	21,061.65	(70,000.00)	228,360.65

Table B2-B5 (Budgeted Financial Performance)

Operational Adjustments

AFS/ Budget Line item	Approved Budget	Adjustment	Adjusted budget
Grants	30 079 000	1529 000	31 608 000
Interest on outstanding debtors	4 504 000	3 000 000	7 504 000

Expenditure Adjustments:

AFS/ Budget Line item	Adjustment
Overtime	550 000
Medical Aid	135 000

Bulk Purchases	(1 050 000)
Other Material	632 000
Other Expenditure	(1 921 000)
	(1 654 000)

Capital Adjustments

Capital Expenditure Adjustments:

AFS/ Budget Line item	Adjustment
Water Treatment (Pumps)	300 000
Electricity (Transformers	450 000

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.

2.1.2 Proposed revised budget to be tabled in council

On the tables below are the budget schedules according to corrections made by the municipality and assistance from Provincial Treasury. As instructed by National Treasury, once the budget has been revised to reflect a funded position for the 2020/21 financial year, the revised budget must be re-adopted at a special adjustment budget meeting of council.

Only those schedules that are affected through this adjustments budget are attached.

2.2 – Adjustments Budget Schedules

Changes due to various amendments explained under segments above.

NC064 Kamiesberg - Table B1 Adjustments Budget Summary -

Description	Budget Year 2020/21									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	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	11,788	-	-	-	-	-	-	-	11,788	12,302	12,868
Service charges	18,452	-	-	-	-	-	-	-	18,452	19,301	20,189
Investment revenue	161	-	-	-	-	-	-	-	161	168	176
Transfers recognised - operational	30,079	-	-	-	-	-	1,529	1,529	31,608	31,048	31,535
Other own revenue	6,648	-	-	-	-	-	3,000	3,000	9,648	10,954	12,274
Total Revenue (excluding capital transfers and contributions)	67,128	-	-	-	-	-	4,529	4,529	71,657	73,773	77,041
Employee costs	25,451	-	-	-	-	-	685	685	26,136	27,041	28,731
Remuneration of councillors	2,938	-	-	-	-	-	-	-	2,938	3,122	3,317
Depreciation & asset impairment	12,965	-	-	-	-	-	-	-	12,965	12,916	12,455
Finance charges	1,455	-	-	-	-	-	-	-	1,455	1,455	1,455
Materials and bulk purchases	15,337	-	-	-	-	-	(418)	(418)	14,919	16,112	17,379
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	14,994	-	-	-	-	-	(1,921)	(1,921)	13,073	16,409	17,164
Total Expenditure	73,140	-	-	-	-	-	(1,654)	(1,654)	71,486	77,054	80,501
Surplus/(Deficit)	(6,012)	-	-	-	-	-	6,183	6,183	171	(3,282)	(3,460)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	19,534	-	-	-	-	-	-	-	19,534	13,772	21,945
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	13,522	-	-	-	-	-	6,183	6,183	19,705	10,490	18,485
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	13,522	-	-	-	-	-	6,183	6,183	19,705	10,490	18,485
Capital expenditure & funds sources											
Capital expenditure	19,534	-	-	-	-	-	4,350	4,350	23,884	15,872	25,195
Transfers recognised - capital	19,534	-	-	-	-	-	-	-	19,534	13,772	21,945
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	2,550	2,550	2,550	650	700
Total sources of capital funds	19,534	-	-	-	-	-	2,550	2,550	22,084	14,422	22,645
Financial position											
Total current assets	15,013	-	-	-	-	-	(476)	(476)	14,537	20,096	22,302
Total non current assets	226,655	-	-	-	-	-	1,800	1,800	228,455	227,512	237,001
Total current liabilities	12,567	-	-	-	-	-	-	-	12,567	17,703	15,208
Total non current liabilities	39,990	-	-	-	-	-	-	-	39,990	34,302	35,009
Community wealth/Equity	189,810	-	-	-	-	-	4,042	4,042	193,852	199,602	214,086
Cash flows											
Net cash from (used) operating	17,039	-	-	-	-	-	1,529	1,529	18,568	24,604	24,126
Net cash from (used) investing	(19,534)	-	-	-	-	-	(1,800)	(1,800)	(21,334)	(13,772)	(21,945)
Net cash from (used) financing	3,933	-	-	-	-	-	-	-	3,933	(7,113)	(380)
Cash/cash equivalents at the year end	6,692	-	-	-	-	-	(271)	(271)	6,421	10,410	12,211
Cash backing/surplus reconciliation											
Cash and investments available	10,653	-	-	-	-	-	(476)	(476)	10,177	14,371	16,172
Application of cash and investments	4,736	-	-	-	-	-	252	252	4,988	8,761	6,301
Balance - surplus (shortfall)	5,917	-	-	-	-	-	(728)	(728)	5,189	5,611	9,872
Asset Management											
Asset register summary (WDV)	226,655	-	-	-	-	-	1,800	1,800	228,455	227,512	237,001
Depreciation & asset impairment	12,965	-	-	-	-	-	-	-	12,965	12,916	12,455
Renewal and Upgrading of Existing Assets	13,898	-	-	-	-	-	-	-	13,898	6,000	2,000
Repairs and Maintenance	2,385	-	-	-	-	-	-	-	2,385	2,495	2,609
Free services											
Cost of Free Basic Services provided	4,128	-	-	-	-	-	-	-	4,128	4,318	4,516
Revenue cost of free services provided	2,619	-	-	-	-	-	-	-	2,619	2,740	2,866
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

NC064 Kamiesberg - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2020/21									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 2021/22	+2 2022/23
Revenue - Functional												
<i>Governance and administration</i>		53,507	-	-	-	-	-	4,529	4,529	58,036	60,462	62,934
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		53,507	-	-	-	-	-	4,529	4,529	58,036	60,462	62,934
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10	-	-	-	-	-	-	-	10	10	11
Community and social services		2	-	-	-	-	-	-	-	2	2	2
Sport and recreation		8	-	-	-	-	-	-	-	8	8	8
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1,009	-	-	-	-	-	-	-	1,009	9	10
Planning and development		1,000	-	-	-	-	-	-	-	1,000	-	-
Road transport		9	-	-	-	-	-	-	-	9	9	10
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		32,137	-	-	-	-	-	-	-	32,137	27,063	36,032
Energy sources		10,532	-	-	-	-	-	-	-	10,532	12,017	13,523
Water management		17,161	-	-	-	-	-	-	-	17,161	10,398	17,646
Waste water management		2,136	-	-	-	-	-	-	-	2,136	2,234	2,337
Waste management		2,308	-	-	-	-	-	-	-	2,308	2,414	2,525
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	86,662	-	-	-	-	-	4,529	4,529	91,191	87,545	98,986
Expenditure - Functional												
<i>Governance and administration</i>		33,245	-	-	-	-	-	(252)	(252)	32,993	34,812	36,065
Executive and council		7,335	-	-	-	-	-	-	-	7,335	7,762	8,210
Finance and administration		25,909	-	-	-	-	-	(252)	(252)	25,657	27,050	27,856
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9,614	-	-	-	-	-	(100)	(100)	9,514	9,962	10,332
Planning and development		2,043	-	-	-	-	-	-	-	2,043	2,170	2,304
Road transport		7,571	-	-	-	-	-	(100)	(100)	7,471	7,793	8,027
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		30,763	-	-	-	-	-	(2,000)	(2,000)	28,763	32,054	33,868
Energy sources		19,412	-	-	-	-	-	(1,100)	(1,100)	18,312	20,132	21,344
Water management		5,275	-	-	-	-	-	(750)	(750)	4,525	5,559	5,858
Waste water management		209	-	-	-	-	-	-	-	209	219	229
Waste management		5,867	-	-	-	-	-	(150)	(150)	5,717	6,144	6,438
<i>Other</i>		216	-	-	-	-	-	-	-	216	226	237
Total Expenditure - Functional	3	73,839	-	-	-	-	-	(2,352)	(2,352)	71,487	77,054	80,502
Surplus/ (Deficit) for the year		12,823	-	-	-	-	-	6,881	6,881	19,704	10,490	18,484

NC064 Kamiesberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description [Insert departmental structure etc]	Ref	Budget Year 2020/21									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	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Revenue by Vote	1											
Vote 1 - EXECUTIVE COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		53,507	-	-	-	-	4,529	4,529	58,036	60,462	62,934	
Vote 3 - COMMUNITY AND SOCIAL SERVICES		2	-	-	-	-	-	-	2	2	2	
Vote 4 - SPORT AND RECREATION		8	-	-	-	-	-	-	8	8	8	
Vote 5 - WASTE MANAGEMENT		2,308	-	-	-	-	-	-	2,308	2,414	2,525	
Vote 6 - WATER		17,161	-	-	-	-	-	-	17,161	10,398	17,646	
Vote 7 - ELECTRICITY		10,532	-	-	-	-	-	-	10,532	12,017	13,523	
Vote 8 - ECONOMIC AND SOCIAL DEVELOPMENT		1,000	-	-	-	-	-	-	1,000	-	-	
Vote 9 - TECHNICAL AND ROADS		9	-	-	-	-	-	-	9	9	10	
Vote 10 - WASTE WATER MANAGEMENT		2,136	-	-	-	-	-	-	2,136	2,234	2,337	
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	86,662	-	-	-	-	4,529	4,529	91,191	87,545	98,986	
Expenditure by Vote	1											
Vote 1 - EXECUTIVE COUNCIL		7,335	-	-	-	-	-	-	7,335	7,762	8,210	
Vote 2 - FINANCE AND ADMINISTRATION		24,995	-	-	-	-	662	662	25,657	27,050	27,856	
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	
Vote 4 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	
Vote 5 - WASTE MANAGEMENT		5,867	-	-	-	-	(150)	(150)	5,717	6,144	6,438	
Vote 6 - WATER		5,275	-	-	-	-	(750)	(750)	4,525	5,559	5,858	
Vote 7 - ELECTRICITY		19,412	-	-	-	-	(1,100)	(1,100)	18,312	20,132	21,344	
Vote 8 - ECONOMIC AND SOCIAL DEVELOPMENT		2,259	-	-	-	-	(216)	(216)	2,043	2,396	2,541	
Vote 9 - TECHNICAL AND ROADS		7,571	-	-	-	-	(100)	(100)	7,471	7,793	8,027	
Vote 10 - WASTE WATER MANAGEMENT		209	-	-	-	-	-	-	209	219	229	
Vote 11 - [NAME OF VOTE 11]		216	-	-	-	-	-	-	216	-	-	
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	73,141	-	-	-	-	(1,654)	(1,654)	71,487	77,054	80,502	
Surplus/ (Deficit) for the year	2	13,521	-	-	-	-	6,183	6,183	19,704	10,490	18,484	

NC064 Kamiesberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2021/22	+2 2022/23
Revenue By Source												
Property rates	2	11,788	-	-	-	-	-	-	-	11,788	12,302	12,868
Service charges - electricity revenue	2	10,118	-	-	-	-	-	-	-	10,118	10,584	11,071
Service charges - water revenue	2	4,588	-	-	-	-	-	-	-	4,588	4,799	5,020
Service charges - sanitation revenue	2	1,901	-	-	-	-	-	-	-	1,901	1,988	2,079
Service charges - refuse revenue	2	1,845	-	-	-	-	-	-	-	1,845	1,930	2,019
Rental of facilities and equipment		199								199	208	217
Interest earned - external investments		161								161	168	176
Interest earned - outstanding debtors		4,504						3,000	3,000	7,504	8,712	9,928
Dividends received		-								-	-	-
Fines, penalties and forfeits		2								2	2	2
Licences and permits		2								2	2	2
Agency services		-								-	-	-
Transfers and subsidies		30,079						1,529	1,529	31,608	31,048	31,535
Other revenue	2	1,941	-	-	-	-	-	-	-	1,941	2,031	2,124
Gains												
Total Revenue (excluding capital transfers and contributions)		67,128	-	-	-	-	-	4,529	4,529	71,657	73,773	77,041
Expenditure By Type												
Employee related costs		25,451	-	-	-	-	-	685	685	26,136	27,041	28,731
Remuneration of councillors		2,938								2,938	3,122	3,317
Debt impairment		6,849								6,849	7,157	7,487
Depreciation & asset impairment		12,965	-	-	-	-	-	-	-	12,965	12,916	12,455
Finance charges		1,455								1,455	1,455	1,455
Bulk purchases		11,898	-	-	-	-	-	(1,050)	(1,050)	10,848	12,515	13,617
Other materials		3,439						632	632	4,071	3,597	3,762
Contracted services		1,093	-	-	-	-	-	-	-	1,093	1,875	1,962
Transfers and subsidies												
Other expenditure		7,052	-	-	-	-	-	(1,921)	(1,921)	5,131	7,376	7,715
Losses												
Total Expenditure		73,140	-	-	-	-	-	(1,654)	(1,654)	71,486	77,054	80,501
Surplus/(Deficit)		(6,012)	-	-	-	-	-	6,183	6,183	171	(3,282)	(3,460)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,534								19,534	13,772	21,945
Transfers and subsidies - capital (in-kind - all)												
Surplus/(Deficit) before taxation		13,522	-	-	-	-	-	6,183	6,183	19,705	10,490	18,485
Taxation												
Surplus/(Deficit) after taxation		13,522	-	-	-	-	-	6,183	6,183	19,705	10,490	18,485
Attributable to minorities												
Surplus/(Deficit) attributable to municipality		13,522	-	-	-	-	-	6,183	6,183	19,705	10,490	18,485
Share of surplus/ (deficit) of associate												
Surplus/ (Deficit) for the year		13,522	-	-	-	-	-	6,183	6,183	19,705	10,490	18,485

NC064 Kamiesberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2020/21									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	6	7	8	9	10	11	12			
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - EXECUTIVE COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - WATER		-	-	-	-	-	-	2,100	2,100	2,100	450	550
Vote 7 - ELECTRICITY		-	-	-	-	-	-	450	450	450	1,650	2,700
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]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	2,550	2,550	2,550	2,100	3,250
Single-year expenditure to be adjusted	2											
Vote 1 - EXECUTIVE COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - WATER		4,282	-	-	-	-	-	1,800	1,800	6,082	-	-
Vote 7 - ELECTRICITY		-	-	-	-	-	-	-	-	-	1,000	2,000
Vote 8 - ECONOMIC AND SOCIAL DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - TECHNICAL AND ROADS		-	-	-	-	-	-	-	-	-	7,772	7,945
Vote 10 - WASTE WATER MANAGEMENT		15,252	-	-	-	-	-	-	-	15,252	5,000	12,000
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		19,534	-	-	-	-	-	1,800	1,800	21,334	13,772	21,945
Total Capital Expenditure - Vote		19,534	-	-	-	-	-	4,350	4,350	23,884	15,872	25,195
Capital Expenditure - Functional												
Governance and administration		-	-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	7,772	7,945
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	7,772	7,945
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		19,534	-	-	-	-	-	2,550	2,550	22,084	6,650	14,700
Energy sources		-	-	-	-	-	-	450	450	450	1,650	2,700
Water management		4,282	-	-	-	-	-	2,100	2,100	6,382	-	-
Waste water management		15,252	-	-	-	-	-	-	-	15,252	5,000	12,000
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	19,534	-	-	-	-	-	2,550	2,550	22,084	14,422	22,645
Funded by:												
National Government		19,534	-	-	-	-	-	-	-	19,534	13,772	21,945
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	19,534	-	-	-	-	-	-	-	19,534	13,772	21,945
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	2,550	2,550	2,550	650	700
Total Capital Funding		19,534	-	-	-	-	-	2,550	2,550	22,084	14,422	22,645

NC064 Kamiesberg - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2020/21									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	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
ASSETS												
Current assets												
Cash		8,545					(3,292)	(3,292)	5,253	12,263	14,064	
Call investment deposits	1	2,108	-	-	-	-	2,816	2,816	4,924	2,108	2,108	
Consumer debtors	1	3,322	-	-	-	-	-	-	3,322	4,117	4,949	
Other debtors		715							715	1,267	823	
Current portion of long-term receivables									-			
Inventory		325							325	341	358	
Total current assets		15,013	-	-	-	-	(476)	(476)	14,537	20,096	22,302	
Non current assets												
Long-term receivables									-			
Investments									-			
Investment property		23,981							23,981	23,981	23,981	
Investment in Associate									-			
Property, plant and equipment	1	202,648	-	-	-	-	1,800	1,800	204,448	203,515	213,015	
Biological									-			
Intangible		21							21	11	1	
Other non-current assets		5							5	5	5	
Total non current assets		226,655	-	-	-	-	1,800	1,800	228,455	227,512	237,001	
TOTAL ASSETS		241,669	-	-	-	-	1,324	1,324	242,993	247,608	259,303	
LIABILITIES												
Current liabilities												
Bank overdraft									-			
Borrowing									-			
Consumer deposits		1,617							1,617	1,692	1,770	
Trade and other payables		8,801							8,801	13,829	11,256	
Provisions		2,148							2,148	2,182	2,182	
Total current liabilities		12,567	-	-	-	-	-	-	12,567	17,703	15,208	
Non current liabilities												
Borrowing	1	10,587							10,587	3,400	2,942	
Provisions	1	29,403							29,403	30,902	32,067	
Total non current liabilities		39,990	-	-	-	-	-	-	39,990	34,302	35,009	
TOTAL LIABILITIES		52,557	-	-	-	-	-	-	52,557	52,006	50,217	
NET ASSETS	2	189,111	-	-	-	-	1,324	1,324	190,435	195,602	209,086	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		189,111					1,324	1,324	190,435	195,602	209,086	
Reserves												
TOTAL COMMUNITY WEALTH/EQUITY		189,111	-	-	-	-	1,324	1,324	190,435	195,602	209,086	

NC064 Kamiesberg - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2020/21									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	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		8,841							–	8,841	9,226	9,651
Service charges		18,295							–	18,295	19,137	20,017
Other revenue		3,483							–	3,483	1,688	2,788
Transfers and Subsidies - Operational	1	30,079					1,529	1,529		31,608	31,048	31,535
Transfers and Subsidies - Capital	1	19,534							–	19,534	13,772	21,945
Interest		161							–	161	168	176
Dividends		–							–	–	–	–
Payments												
Suppliers and employees		(61,648)							–	(61,648)	(49,148)	(60,497)
Finance charges		(1,706)							–	(1,706)	(1,288)	(1,489)
Transfers and Grants	1	–							–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		17,039	–	–	–	–	1,529	1,529	18,568	24,604	24,126	
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE									–	–		
Decrease (increase) in non-current receivables									–	–		
Decrease (increase) in non-current investments									–	–		
Payments												
Capital assets		(19,534)					(1,800)	(1,800)		(21,334)	(13,772)	(21,945)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(19,534)	–	–	–	–	(1,800)	(1,800)	(21,334)	(13,772)	(21,945)	
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									–	–		
Borrowing long term/refinancing									–	–		
Increase (decrease) in consumer deposits		71							–	71	74	78
Payments												
Repayment of borrowing		3,862							–	3,862	(7,187)	(458)
NET CASH FROM/(USED) FINANCING ACTIVITIES		3,933	–	–	–	–	–	–	3,933	(7,113)	(380)	
NET INCREASE/ (DECREASE) IN CASH HELD		1,438	–	–	–	–	(271)	(271)	1,167	3,719	1,801	
Cash/cash equivalents at the year begin:	2	5,253							–	5,253	6,691	10,410
Cash/cash equivalents at the year end:	2	6,692						(271)	(271)	6,421	10,410	12,211

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

Description	Ref	Budget Year 2020/21									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	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Cash and investments available												
Cash/cash equivalents at the year end	1	6,692	–	–	–	–	(271)	(271)	6,421	10,410	12,211	
Other current investments > 90 days		3,961	–	–	–	–	(205)	(205)	3,756	3,961	3,961	
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	
Cash and investments available:		10,653	–	–	–	–	(476)	(476)	10,177	14,371	16,172	
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	
Unspent borrowing		–	–	–	–	–	–	–	–	–	–	
Statutory requirements		(715)	–	–	–	–	–	–	(715)	(1,267)	(823)	
Other working capital requirements	2	5,451	–	–	–	–	252	252	5,703	10,027	7,124	
Other provisions		–	–	–	–	–	–	–	–	–	–	
Long term investments committed		–	–	–	–	–	–	–	–	–	–	
Reserves to be backed by cash/investments		–	–	–	–	–	–	–	–	–	–	
Total Application of cash and investments:		4,736	–	–	–	–	252	252	4,988	8,761	6,301	
Surplus(shortfall)		5,917	–	–	–	–	(728)	(728)	5,189	5,611	9,872	

NC064 Kamiesberg - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2020/21						Budget Year	Budget Year	
		Original	Prior	Multi-year	Nat. or	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	capital	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	
R thousands		7	8	9	10	11	12			
		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		29,079	-	-	-	916	916	29,995	29,048	30,535
Local Government Equitable Share		24,179				2,816	2,816	26,995	25,748	27,135
Finance Management	3	3,000						3,000	3,300	3,400
Municipal Systems Improvement		1,900				(1,900)	(1,900)			
Other transfers and grants [insert description]										
Provincial Government:		1,000	-	-	-	613	613	1,613	-	-
Expanded Public Works Programme		1,000						1,000		
Library Grant	4	-				613	613			
Other transfers and grants [insert description]	5									
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	6	30,079	-	-	-	1,529	1,529	31,608	29,048	30,535
Capital Transfers and Grants										
National Government:		19,534	-	-	-	-	-	19,534	13,772	21,945
Municipal Infrastructure Grant (MIG)		7,534						7,534	7,772	7,945
Intergated National Electrification Programme Grant									1,000	2,000
Water Services Infrastructure Grant		12,000						12,000	5,000	12,000
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	6	19,534	-	-	-	-	-	19,534	13,772	21,945
TOTAL RECEIPTS OF TRANSFERS & GRANTS		49,613	-	-	-	1,529	1,529	51,142	42,820	52,480

NC064 Kamiesberg - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2020/21							Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	capital	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	A	2	3	4	5	6	7	+1 2021/22	+2 2022/23	
	A	A1	B	C	D	E	F			
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		29,079	-	-	-	916	916	29,995	31,048	31,535
Local Government Equitable Share		24,179				2,816	2,816	26,995	25,748	27,135
Finance Management		3,000						3,000	3,300	3,400
Municipal Systems Improvement		1,900				(1,900)	(1,900)		2,000	1,000
Other transfers and grants [insert description]										
Provincial Government:		1,000	-	-	-	613	613	1,613	613	613
Expanded Public Works Programme		1,000						1,000		
Library Grant		-				613	613	613	613	613
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total operating expenditure of Transfers and Grants:		30,079	-	-	-	1,529	1,529	31,608	31,661	32,148
Capital expenditure of Transfers and Grants										
National Government:		19,534	-	-	-	-	-	19,534	13,772	21,945
Municipal Infrastructure Grant (MIG)		7,534						7,534	7,772	7,945
Intergated National Electrification Programme Grant		-							1,000	2,000
Water Services Infrastructure Grant		12,000						12,000	5,000	12,000
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total capital expenditure of Transfers and Grants		19,534	-	-	-	-	-	19,534	13,772	21,945
Total capital expenditure of Transfers and Grants		49,613	-	-	-	1,529	1,529	51,142	45,433	54,093

NC064 Kamiesberg - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2020/21						Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	Adjusted
		Budget	Adjusted	capital	Govt	Adjus.	Adjus.	Budget	Budget
R thousands		A	A1	B	C	D	E	F	
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		29,079				1,529	1,529	30,608	
Conditions met - transferred to revenue		29,079	-	-	-	1,529	1,529	30,608	
Conditions still to be met - transferred to liabilities							-	-	
Provincial Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		1,000					-	1,000	
Conditions met - transferred to revenue		1,000	-	-	-	-	-	1,000	
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 operating transfers and grants revenue		30,079	-	-	-	1,529	1,529	31,608	
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		19,534					-	19,534	
Conditions met - transferred to revenue		19,534	-	-	-	-	-	19,534	
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		19,534	-	-	-	-	-	19,534	
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		49,613	-	-	-	1,529	1,529	51,142	
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-

NC064 Kamiesberg - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2020/21									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 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		1,709							-	1,709	0.0%
Pension and UIF Contributions		168							-	168	0.0%
Medical Aid Contributions		110							-	110	0.0%
Motor Vehicle Allowance		628							-	628	0.0%
Cellphone Allowance		324							-	324	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Sub Total - Councillors		2,938	-						-	2,938	0.0%
% increase			(0)							-	
Senior Managers of the Municipality											
Basic Salaries and Wages		1,366							-	1,366	0.0%
Pension and UIF Contributions		252							-	252	0.0%
Medical Aid Contributions		107						-	-	107	0.0%
Overtime		-							-	-	
Performance Bonus		69							-	69	
Motor Vehicle Allowance		427							-	427	0.0%
Cellphone Allowance		43							-	43	0.0%
Housing Allowances		34							-	34	
Other benefits and allowances		0							-	0	
Payments in lieu of leave		103							-	103	
Long service awards		-							-	-	
Post-retirement benefit obligations	5	-							-	-	
Sub Total - Senior Managers of Municipality		2,403	-	-					-	2,403	0.0%
% increase			(0)							-	
Other Municipal Staff											
Basic Salaries and Wages		16,105							-	16,105	0.0%
Pension and UIF Contributions		2,769							-	2,769	0.0%
Medical Aid Contributions		566						135	135	701	23.8%
Overtime		917	-					550	550	1,467	60.0%
Performance Bonus		1,401							-	1,401	
Motor Vehicle Allowance		461							-	461	0.0%
Cellphone Allowance		36							-	36	0.0%
Housing Allowances		264							-	264	
Other benefits and allowances		235							-	235	
Payments in lieu of leave		215							-	215	0.0%
Long service awards		79							-	79	0.0%
Post-retirement benefit obligations	5	-							-	-	
Sub Total - Other Municipal Staff		23,048	-	-	-	-	-	685	685	23,733	3.0%
% increase											
Total Parent Municipality		28,389	-	-	-	-	-	685	685	29,074	2.4%

Certification that the adopted special adjustment budget for 2020/ 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 special adjustment 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 special adjustment 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 _____

Date _____