

**SPECIAL ADJUSTMENTS BUDGET OF
UTHUKELA DISTRICT
MUNICIPALITY**



JUNE 2019/20

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1.1. Mayor's Report

UThukela District Municipality had taken advantage of the 2019/2020 special adjustments process in accordance to the prescriptions of the MFMA and circular 99 of National Treasury.

The municipality has resolved to review that special adjustment budget, in order to make up for the shortfall on approved budget and to attend to those areas where we underspent or overspent. further to that is was to develop and approve a tangible financial recovery plan over the coming years.

As we can all recall the original budget was rendered unfunded by treasury and our cash position has not improved. Our cash position has been further diminished by the non-approval of the prior years' roll-over of R3.5million of the RBIG. The current contractual agreement with uMngeni Water is also weighing in quite heavily on our cash flow. These material adjustments have left us in a worse off position.

The municipality is currently reporting under an unfunded budget of R3 million to address the COVID- 19 national disaster, where national treasury has only allocated R745 million to council as a disaster relief grant. The municipality has submitted various funding applications and business plans to donor departments, we are awaiting positive outcomes.

I must report though that we still do have room for improvement the following areas:

1. Staff overtime
2. Security
3. Revenue collection especially interest on overdue debts, further impacted by economic suppression of COVID-19
4. Controlling of day to day expenditure in general.
5. Settling of long term outstanding debt.

Senior managers are actively looking into possible measures of reducing overtime and improving our current collection rate, in order to improve our cash flow situation. It is anticipated that our cash collection will improve before the end of the next financial year.

Furthermore, having noted our current cash position the municipality has reduced all general expenditure to a bare minimum. Thus shifting our focus and limited resources from typical work streams to our core function," the provision of water and sanitation". However, these cost savings have been diminished by the failure to improve in the areas already mentioned above.

Once more, I take this opportunity to thank this Municipal Council for the continuous support they have given me during this term of the year. With those few words.

I now present to you the special adjustments budget for the 2019/20 financial year.

1.2 Council Resolutions

On 12 June 2020 the Council of UThukela District Municipality met in the board room of UThukela District Municipality to consider the special adjustments budget of the municipality for the financial year 2019/2020. The Council approved and adopted the following resolutions:

1. The UThukela District Local Municipality, acting in terms of section 72 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - 1.1. The adjustments budget of the municipality for the financial year 201/18 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Adjustments Budget Financial Performance (revenue and expenditure by standard classification) as contained in Table B2
 - 1.1.2. Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) as contained in Table B3
 - 1.1.3. Adjustments Budget Summary as contained in Table B1
 - 1.1.4. Adjustments Budget financial performance (revenue and expenditure) as contained in Table B4
 - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1. Adjustments Budget Financial Position as contained in Table B6
 - 1.2.2. Adjustments Budget Cash Flows as contained in Table B7
 - 1.2.3. Adjustments Budget Cash backed reserves and accumulated surplus reconciliation as contained in Table A8
 - 1.2.4. Adjustments Budget Asset management as contained in Table B9
 - 1.2.5. Adjustments Budget Basic service delivery measurement as contained in Table B10

1.3 Executive Summary

This special adjustment was prepared in compliance with S72 of the MFMA Section 72 indicates that the following information must be provided:

- the monthly statements referred to in section 71 for the first half of the financial year;
- the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
- the past year's annual report, and progress on resolving problems identified in the annual report

As part of the review the accounting officer must:

- make recommendations as to whether an adjustment budget is necessary and
- recommend revised projections for revenue and expenditure to the extent that this may be necessary

Background

as per recommendations of MFMA budget circular 99 the municipality must adopt an adjustment budget no later than the 15th of June 2020 to address unauthorised expenditure related to the COVID-19 national disaster, this includes amount spent on addressing the disaster as well as any related reprioritisation. The municipality has also used this opportunity to address areas of unauthorised expenditure incurred during the course of the financial year.

Consideration of section 18 of MFMA was made, which states that:

“An annual budget may only be funded from:

- a) Realistic anticipated revenues to be collected;*
- b) Cash backed accumulated funds from previous year's surpluses not committed for other purposes; and*
- c) borrowed funds, but only for the capital budget referred to in section 17(2)*

(2) Revenue projections in the budget must be realistic, taking into account:

- a) Projected revenue for the current year based on collection levels to date; and*
- b) Actual revenue collected in previous financial years.”*

Great emphasis has placed in ensuring that the budget the available resources are employed onto the municipality's core function; further more adjustments have been made to votes impacting directly on service delivery

.ADJUSTMENT BUDGET TABLES

Adjustments Budget Summary [B1]

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	1	2	3	4	5	6	7	8			
	A	A1	B	C	D	E	F	G	H			
Financial Performance												
Property rates	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	262 991	262 027	-	-	-	-	3 463	3 463	265 490	283 251	296 281	
Investment revenue	6 283	5 640	-	-	-	-	-	-	5 640	6 097	6 378	
Transfers recognised - operational	449 659	459 031	-	-	-	745	-	745	459 776	498 705	514 234	
Other own revenue	70 716	89 918	-	-	-	-	23 217	23 217	113 135	95 249	99 630	
Total Revenue (excluding capital transfers and contributions)	789 650	816 616	-	-	-	745	26 680	27 426	844 042	883 302	916 523	
Employee costs	291 843	296 436	-	-	-	-	12 992	12 992	309 428	312 771	327 158	
Remuneration of councillors	7 956	6 342	-	-	-	-	1 000	1 000	7 342	6 372	6 665	
Depreciation & asset impairment	58 644	58 644	-	-	-	-	-	-	58 644	61 048	63 857	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	
Materials and bulk purchases	13 158	144 439	-	-	-	-	(640)	(640)	143 799	152 152	158 372	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	303 720	314 288	-	-	-	-	34 279	34 279	348 567	351 704	347 254	
Total Expenditure	675 321	820 149	-	-	-	-	47 630	47 630	867 779	884 047	903 306	
Surplus/(Deficit)	114 329	(3 532)	-	-	-	745	(20 950)	(20 205)	(23 737)	(745)	13 217	
Transfers recognised - capital	296 937	313 937	-	-	-	-	-	-	313 937	289 559	389 299	
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	411 266	310 405	-	-	-	745	(20 950)	(20 205)	290 200	288 814	402 516	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	411 266	310 405	-	-	-	745	(20 950)	(20 205)	290 200	288 814	402 516	
Capital expenditure & funds sources												
Capital expenditure	296 937	313 937	-	-	-	-	-	-	313 937	289 559	389 299	
Transfers recognised - capital	296 937	313 937	-	-	-	-	-	-	313 937	289 559	389 299	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	
Total sources of capital funds	296 937	313 937	-	-	-	-	-	-	313 937	289 559	389 299	
Financial position												
Total current assets	506 415	213 080	-	-	-	-	-	-	213 080	202 974	92 678	
Total non current assets	3 039 990	2 898 735	-	-	-	-	-	-	2 898 735	3 055 266	3 220 251	
Total current liabilities	211 923	311 986	-	-	-	-	-	-	311 986	276 439	291 366	
Total non current liabilities	36 824	36 824	-	-	-	-	-	-	36 824	38 812	40 908	
Community wealth/Equity	2 889 518	5 965 950	-	-	-	-	-	-	5 965 950	1 741 966	1 697 732	
Cash flows												
Net cash from (used) operating	414 415	302 673	-	-	-	745	(13 186)	(12 441)	290 232	281 830	453 334	
Net cash from (used) investing	(296 937)	(313 937)	-	-	-	-	-	-	(313 937)	(307 046)	(389 299)	
Net cash from (used) financing	1 541	1 693	-	-	-	-	-	-	1 693	1 769	1 850	
Cash/cash equivalents at the year end	145 803	34 335	-	-	-	745	(13 186)	(12 441)	21 895	10 888	94 782	
Cash backing/surplus reconciliation												
Cash and investments available	145 803	(72 474)	-	-	-	-	-	-	(72 474)	28 896	36 097	
Application of cash and investments	139 984	197 133	-	-	-	-	(4 570)	(4 570)	192 564	220 619	297 687	
Balance - surplus (shortfall)	5 820	(269 608)	-	-	-	-	4 570	4 570	(265 038)	(191 722)	(261 591)	
Asset Management												
Asset register summary (WDV)	3 031 316	3 048 316	-	-	-	-	-	-	3 048 316	3 410 824	4 115 574	
Depreciation & asset impairment	58 644	58 644	-	-	-	-	-	-	58 644	61 811	65 149	
Renewal and Upgrading of Existing Assets	84 900	84 900	-	-	-	-	-	-	84 900	59 400	62 132	
Repairs and Maintenance	8 950	19 306	-	-	-	-	-	-	19 306	26 930	28 384	
Free services												
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-	
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-	
Households below minimum service level												
Water:	25	-	-	-	-	-	-	-	25	26	27	
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-	
Energy:	-	-	-	-	-	-	-	-	-	-	-	
Refuse:	-	-	-	-	-	-	-	-	-	-	-	

Adjustments Budget Financial Performance (functional classification) – [B2]

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		
Revenue - Functional												
Governance and administration		774 357	467 054	-	-	-	-	10 277	10 277	477 331	500 773	540 365
Executive and council		67 286	67 286	-	-	-	-	-	-	67 286	72 630	78 329
Finance and administration		707 071	399 768	-	-	-	-	10 277	10 277	410 045	428 143	462 036
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	745	-	745	745	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	745	-	745	745	-	-
Economic and environmental services		550	6 403	-	-	-	-	-	-	6 403	1 500	-
Planning and development		550	6 403	-	-	-	-	-	-	6 403	1 500	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		311 627	657 096	-	-	-	-	16 404	16 404	673 501	670 588	765 456
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		311 627	657 096	-	-	-	-	16 404	16 404	673 501	670 588	765 456
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 086 534	1 130 553	-	-	-	745	26 681	27 426	1 157 979	1 172 861	1 305 822
Expenditure - Functional												
Governance and administration		379 809	388 664	-	-	-	-	8 464	8 464	397 127	410 302	429 175
Executive and council		56 978	61 995	-	-	-	-	1 166	1 166	63 161	65 113	68 108
Finance and administration		322 831	326 669	-	-	-	-	7 298	7 298	333 966	345 188	361 067
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		24 597	24 115	-	-	-	-	6 183	6 183	30 298	28 427	28 956
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		24 597	24 115	-	-	-	-	6 183	6 183	30 298	28 427	28 956
Economic and environmental services		22 995	30 407	-	-	-	-	2 022	2 022	32 429	33 713	37 979
Planning and development		22 995	30 407	-	-	-	-	2 022	2 022	32 429	33 713	37 979
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		247 942	376 964	-	-	-	-	30 961	30 961	407 925	411 606	407 196
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		247 942	376 964	-	-	-	-	30 961	30 961	407 925	411 606	407 196
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	675 342	820 149	-	-	-	-	47 630	47 630	867 779	884 047	903 305
Surplus/ (Deficit) for the year		411 192	310 403	-	-	-	745	(20 949)	(20 204)	290 200	288 814	402 516

Adjustments Budget Financial Performance - [B3]

Vote Description <i>[Insert departmental structure etc]</i>	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Revenue by Vote											
105 - MUNICIPAL MANAGER	67 286	67 286	-	-	-	-	-	-	67 286	72 630	78 329
200 - CORPORATE SERVICES	-	964	-	-	-	-	-	-	964	500	523
300 - BUDGET AND TREASURY	707 071	398 804	-	-	-	-	10 277	10 277	409 080	427 643	461 513
405 - SOCIAL SERVICES(PLANNING&ECONOMIC DE	550	6 403	-	-	-	-	-	-	6 403	1 500	-
408 - WSA& HEALTH SERVICES	-	-	-	-	-	745	-	745	745	-	-
510 - 500 - WATER, SANITATION AND TECHNICAL S	311 627	657 096	-	-	-	-	16 404	16 404	673 501	670 588	765 456
Total Revenue by Vote	1 086 534	1 130 553	-	-	-	745	26 681	27 426	1 157 979	1 172 861	1 305 822
Expenditure by Vote											
105 - MUNICIPAL MANAGER	56 978	61 995	-	-	-	-	1 166	1 166	63 161	65 113	68 108
200 - CORPORATE SERVICES	43 073	47 660	-	-	-	-	6 745	6 745	54 405	56 345	58 937
300 - BUDGET AND TREASURY	279 758	279 009	-	-	-	-	552	552	279 561	288 844	302 130
405 - SOCIAL SERVICES(PLANNING&ECONOMIC DE	22 995	30 407	-	-	-	-	2 022	2 022	32 429	33 713	37 979
408 - WSA& HEALTH SERVICES	24 597	24 115	-	-	-	-	6 183	6 183	30 298	28 427	28 956
510 - 500 - WATER, SANITATION AND TECHNICAL S	247 942	376 964	-	-	-	-	30 961	30 961	407 925	411 606	407 196
Total Expenditure by Vote	675 342	820 149	-	-	-	-	47 630	47 630	867 779	884 047	903 306
Surplus/ (Deficit) for the year	411 192	310 403	-	-	-	745	(20 949)	(20 204)	290 200	288 814	402 516

Summary of adjusted revenue classified by main revenue source [B4]

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			
Revenue By Source													
Property rates	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	245 710	245 845	-	-	-	-	-	-	245 845	265 272	277 474	
Service charges - sanitation revenue	2	17 281	16 632	-	-	-	-	5 281	5 281	21 913	17 979	18 806	
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment													
Interest earned - external investments		6 283	5 640							5 640	6 097	6 378	
Interest earned - outstanding debtors		67 008	63 528					18 588	18 588	82 116	68 674	71 833	
Dividends received													
Fines, penalties and forfeits													
Licences and permits													
Agency services													
Transfers and subsidies		449 659	459 031				745		745	459 776	499 450	514 234	
Other revenue	2	3 708	27 717	-	-	-	-	10 739	10 739	38 455	26 575	27 798	
Gains on disposal of PPE													
Total Revenue (excluding capital transfers and contributions)		789 650	818 394	-	-	-	745	34 608	35 353	853 746	884 047	916 523	
Expenditure By Type													
Employee related costs		291 843	296 436	-	-	-	-	9 934	9 934	306 370	312 771	327 158	
Remuneration of councillors		7 956	6 342							6 342	6 372	6 665	
Debt impairment		168 789	168 789							168 789	175 709	183 792	
Depreciation & asset impairment		58 644	58 644	-	-	-	-	-	-	58 644	61 048	63 857	
Finance charges													
Bulk purchases		4 208	130 953	-	-	-	-	389	389	131 342	136 846	143 141	
Other materials		8 950	13 486					(640)	(640)	12 846	15 307	15 231	
Contracted services		59 926	68 027	-	-	-	-	18 745	18 745	86 772	83 906	68 312	
Transfers and subsidies													
Other expenditure		75 005	77 472	-	-	-	-	18 203	18 203	95 674	92 089	95 150	
Loss on disposal of PPE													
Total Expenditure		675 321	820 149	-	-	-	-	46 631	46 631	866 779	884 047	903 306	
Surplus/(Deficit)		114 329	(1 755)	-	-	-	745	(12 023)	(11 278)	(13 033)	-	13 217	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		296 937	313 914							313 914	289 559	389 299	
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher													
Transfers and subsidies - capital (in-kind - all)													
Surplus/(Deficit) before taxation		411 266	312 159	-	-	-	745	(12 023)	(11 278)	300 881	289 559	402 516	
Taxation													
Surplus/(Deficit) after taxation		411 266	312 159	-	-	-	745	(12 023)	(11 278)	300 881	289 559	402 516	
Attributable to minorities													
Surplus/(Deficit) attributable to municipality		411 266	312 159	-	-	-	745	(12 023)	(11 278)	300 881	289 559	402 516	
Share of surplus/ (deficit) of associate													
Surplus/ (Deficit) for the year		411 266	312 159	-	-	-	745	(12 023)	(11 278)	300 881	289 559	402 516	

After the financial review and the relevant recommendations from treasury it was noted that a few adjustments to operating revenue and expenditure were required. Below are the adjusted items and explanations.

WATER& SANITATION SALES:

Water and sanitation sales have been increased by R3.3 million after the analysis of the variance at the end of April 2020.

INTEREST FROM INVESTMENTS:

No adjustment has been effected on interest generated from investments at the end of April interest amounting to R5.5million had been generated, thus confirming the reasonableness of the estimate calculated at midyear.

GRANT TRANSFERS:

There have been adjustments to grants resulting from the following

- R745 thousand disaster relief grant in management of the COVID 19 national disaster.

INTEREST ON OUTSTANDING DEBT

Interest on outstanding debtors has been increased by R11.1 million, this is evidence of a decline in our collection rate. Our collection rate has been negatively impacted by the COVID- 19 national disaster.

OTHER REVENUE:

Other revenue has been increased by R10.79 million which is the capital gain, value of the assets donated to council by GOGTA.

EMPLOYEE REALATED COSTS:

Employee related cost, has been adjusted by an amount of R12.9 million for overtime and stand by. The impact of COVID- 19 has also impacted negatively on the overtime and standby incurred.

OTHER MATERIALS:

The total incremental adjustment to other material is R640 thousand decrease, which is cost savings achieved on the regulation of consumables.

CONTRACTED SERVICES:

Contracted services have been increased by 18.4 million, this increase in services includes the following amongst other expenditure.

- Security R4.7 million
- Repairs and Maintenance to pumps R7.8 million
- Repairs to pipelines R1 million
- Plant Hire R2.3 million
- Rent of office buildings R850 thousand
- Repairs to vehicles R2.8 million

GENERAL EXPENDITURE:

General expenditure has been increased includes R15.1million for electricity, which brings the total budget for electricity to R60.5 million. It must be noted that a total amount of R22 million is recoverable from uMngeni Water and has been accounted for in other other revenue. The increase also includes an amount of R3 million for COVID- 19 disaster management, of which R2 million has already been spent.

ADJUSTMENTS TO THE CAPITAL BUDGET
Adjustments Capital Expenditure Budget by vote and funding [B5]

Capital Expenditure - Functional											
Governance and administration											
Executive and council	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-
Community and public safety											
Community and social services	-	2 000	-	-	-	-	-	-	-	2 000	-
Sport and recreation	-	2 000	-	-	-	-	-	-	-	2 000	-
Public safety	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services											
Planning and development	-	-	-	-	-	-	-	-	-	-	-
Road transport	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Trading services											
Energy sources	296 937	311 937	-	-	-	-	-	-	-	311 937	289 559
Water management	296 937	311 937	-	-	-	-	-	-	-	311 937	289 559
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-
Other											
Total Capital Expenditure - Functional	3	296 937	313 937	-	-	-	-	-	-	313 937	289 559
Funded by:											
National Government	-	296 937	296 937	-	-	-	-	-	-	296 937	289 559
Provincial Government	-	-	17 000	-	-	-	-	-	-	17 000	389 299
District Municipality	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	296 937	313 937	-	-	-	-	-	-	313 937	289 559
Borrowing											
Internally generated funds											
Total Capital Funding		296 937	313 937	-	-	-	-	-	-	313 937	289 559

There has been no adjustment to the total funding for capital projects, however there has been a reprioritisation of projects due to COVID19, the tables below detail the restructured capital budget per grant.

Projects Name	Project Phase	Local Municipality	Funder	Budget		Total Budget	Expenditure to date	Total remaining Balance	Adjusted Budget		Total Budget	Progress	New/ongoing	
				Direct Cost	Indirect cost	Direct Cost			Direct Cost	Indirect cost	R183 937 000.00			
Ntabamhlophe CWSS	Phase 13			R3 600 000.00	R400 000.00	R4 000 000.00	R3 786 233.37	R213 766.63	R6 931 090.99	R132 250.00	R7 063 340.99	R3 277 107.62	Project complete official appointment	Phase 13 completion Ntabamhlophe phases
	Ntabamhlophe Emergency Repairs	InkosiLangalibalele		R18 000 000.00	R1 200 000.00	R19 200 000.00	R402 500.00	R18 797 500.00	R3 000 000.00	R600 000.00	R3 600 000.00	R3 197 500.00		
Kwanobamaba-Ezitendeni water supply	New abstraction and Bulk pipeline	InkosiLangalibalele		R15 000 000.00	R2 100 000.00	R17 100 000.00	R0.00	R17 100 000.00	R0.00	R0.00	R0.00	R0.00	Design Stage official appointment	due to land New household connection
	Weenen and Ezitendeni reticulation			R5 000 000.00	R700 000.00	R5 700 000.00	R0.00	R5 700 000.00	R5 000 000.00	R700 000.00	R5 700 000.00	R5 700 000.00		
Weenen-Ezitendeni Sanitation	Phase 1B Sewer Reticulation	InkosiLangalibalele		R15 000 000.00	R2 100 000.00	R17 100 000.00	R9 997 684.90	R7 102 315.10	R10 000 000.00	R1 400 000.00	R11 400 000.00	R1 402 315.10	40% Completion	construction of sewer line and connect to
	Construction of WWTW			R18 000 000.00	R2 520 000.00	R20 520 000.00	R465 773.28	R20 054 226.72	R6 000 000.00	R840 000.00	R6 840 000.00	R6 374 226.72	10% Completion	Construction of W terminated process of extending scope to contractor
	Phase 1A Sewer Reticulation			R0.00	R0.00	R0.00	R0.00	R0.00	R2 200 000.00	R308 000.00	R2 508 000.00	R2 508 000.00	90% Completion	
Bergville Sanitation Project	Phase 2	Okhahlamba	MIG	R20 000 000.00	R2 800 000.00	R22 800 000.00	R13 456 494.88	R9 343 505.13	R15 000 000.00	R2 100 000.00	R17 100 000.00	R3 643 505.13	58% Completion	for the construction of pump station,
Umsthezi East Bulk Water Supply	Planning	InkosiLangalibalele			R3 000 000.00	R3 000 000.00	R0.00	R3 000 000.00		R0.00	R0.00		Planning Stage	planning stage for upgrading of WTW
Ekuvukeni Regional Bulk Water Supply	Upgrading Oliphantskoop WTW			R18 000 000.00	R2 520 000.00	R20 520 000.00	R7 554 029.43	R12 965 970.57	R14 000 000.00	R800 000.00	R14 800 000.00	R7 245 970.57	20% Completion	for construction of bulk pipeline and upgrading of Project complete
	Bulk rising main and booster pumps	Alfred Duma		R18 000 000.00	R2 520 000.00	R20 520 000.00	R16 597 762.26	R3 922 237.74	R18 000 000.00	R2 520 000.00	R20 520 000.00	R3 922 237.74	25% Completion	
	Dam Dradging			R0.00	R0.00	R0.00	R404 125.00	-R404 125.00	R1 600 000.00		R1 600 000.00	R1 195 875.00	95% Completion	
Bhekuzulu-Ephangwini Community Water Supply	Phase 5 Bulk Supply			R7 500 000.00	R1 000 000.00	R8 500 000.00	R7 941 836.74	R558 163.26	R11 000 000.00	R1 500 000.00	R12 500 000.00	R4 558 163.26	96% Completion	at practical completion stage
Fitty Park Sunday River Water Supply	Phase 2 Reticulation	Alfred Duma		R9 000 000.00	R1 000 000.00	R10 000 000.00			R4 000 000.00	R200 000.00	R4 200 000.00	R4 200 000.00	AFA Application/Se	awaiting NOR
District Wide Sanitation	VIP	District wide sanitation		R5 000 000.00	R0.00	R5 000 000.00	R2 760 002.49		R5 000 000.00	R0.00	R5 000 000.00	R2 239 997.51	Implimentation Sta	Project ongoing
Refurbishment and Upgrade of Water and Sanitation Infrastructure					R5 000 000.00	R5 000 000.00	R24 458 214.49		R37 412 000.00	R0.00	R66 105 659.01	R41 647 444.52	Implimentation Sta	Project on tender s
MIG Topslice (PMU)		District			R5 000 000.00	R5 000 000.00	R1 990 755.10	R3 009 244.90	R5 000 000.00	R0.00	R5 000 000.00	R3 009 244.90	Resources	Ongoing
						R183 960 000.00	R89 815 411.94	R101 362 805.04	R144 143 090.99	R11 100 250.00	R183 937 000.00			

UTHUKELA DISTRICT MUNICIPALITY 2020

Projects Name	Project Phase	Local Municipality	Funder	Budget		Total Budget	Expenditure to date	Total remaining Balance	Adjusted Budget		Total Budget	Balance to spend till June 2020	Progress	New/ongoing	
				Direct Cost	Indirect cost	Direct Cost			Direct Cost	Indirect cost	R108 000 000.00				
Moyeni/Zvelisha Bulk & Reticulation Upgrade		Okhahlamba		R0.00	R3 000 000.00	R3 000 000.00	R2 574 713.50	R425 286.50	R0.00	R5 000 000.00	R5 000 000.00	R2 425 286.50	Planning and Design Stage	be completed before June	
Escourt Industrial Pipeline Bulk Upgrade		InkosiLangalibalele		R15 000 000.00	R1 600 000.00	R16 600 000.00	R11 082 628.96	R5 517 371.04	R15 000 000.00	R1 600 000.00	R16 600 000.00	R5 517 371.04	60% completion	pipe line and connections to for counstruction of bulk pipeline	
Wembezi Bulk & Reticulation Upgrade (WCDM)	Phase 3	InkosiLangalibalele	WSIG	R35 000 000.00	R4 900 000.00	R39 900 000.00	R9 002 495.52	R30 897 504.48	R13 000 000.00	R2 000 000.00	R15 000 000.00	R5 997 504.48	22% Completion	Ongoing	
Reticulation to ennersdale,Ephangwini phase 3		InkosiLangalibalele		R18 800 000.00	R1 200 000.00	R20 000 000.00	R7 746 799.27	R12 253 200.73	R13 000 000.00	R1 200 000.00	R14 200 000.00	R6 453 200.73	22% Completion	Ongoing	
Reticulation to ennersdale,Ephangwini phase 4	Phase 4	InkosiLangalibalele		R12 000 000.00	R1 500 000.00	R13 500 000.00	R6 405 114.06	R7 094 885.94	R10 000 000.00	R1 500 000.00	R11 500 000.00	R5 094 885.94	22% Completion	Ongoing	
Spring Protection District Wide		District wide		R15 000 000.00	R0.00	R15 000 000.00	R4 819 535.00	R10 180 465.00	R15 000 000.00	R0.00	R23 195 675.00	R18 376 140.00	22% Completion	Ongoing	
Dought Relief				R22 504 325.00		R22 504 325.00	R19 187 692.50	R3 316 632.50	R22 504 325.00	R0.00	R22 504 325.00	R3 316 632.50	80% Completion	Project ongoing	
						R108 000 000.00	R60 818 978.81	R69 685 346.19	R66 000 000.00	R11 300 000.00	R108 000 000.00	R47 181 021.19			
Projects Name	Project Phase	Local Municipality	Funder	Budget		Total Budget	Expenditure to date	Total remaining Balance	Adjusted Budget		Total Budget	Balance to spend till June 2020	Progress	New/ongoing	
Direct Cost	Indirect cost	Direct Cost	Direct Cost	Indirect cost	R7 054 000.00										
General Water/Sewer Maintenance & Reticulation		District Wide	EPWP		R4 206 000.00	R4 206 000.00				R4 206 000.00	R4 206 000.00				
Water Service Delivery Intervention		District Wide		R1 848 000.00	R1 848 000.00	R1 848 000.00				R1 848 000.00	R1 848 000.00				
Uthukela Enviromental Impact		District Wide		R1 000 000.00	R1 000 000.00	R1 000 000.00				R1 000 000.00	R1 000 000.00				
				R7 054 000.00	R7 054 000.00	R7 054 000.00				R7 054 000.00	R7 054 000.00				
Projects Name	Project Phase	Local Municipality	Funder	Budget		Total Budget	Expenditure to date	Total remaining Balance	Budget		Total Budget	Balance to spend till June 2020	Progress	New/ongoing	
Direct Cost	Indirect cost	Direct Cost	Direct Cost	Indirect cost	R0.00										
Sanitation Related Equipment Fleet			MASSIFICATION								R0.00				
Refurbishment of Water Infrastructure											R0.00				
Projects Name	Project Phase	Local Municipality	Funder	Budget		Total Budget	Expenditure to date	Total remaining Balance	Budget		Total Budget	Balance to spend till June 2020	Progress	New/ongoing	
Direct Cost	Indirect cost	Direct Cost	Direct Cost	Indirect cost	R2 636 000.00										
RRAMS		District Wide	DOT		R2 636 000.00		R1 184 522.60				R2 636 000.00				
Projects Name	Project Phase	Local Municipality	Funder	Budget		Total Budget	Expenditure to date	Total remaining Balance	Budget		Total Budget	Balance to spend till June 2020	Progress	New/ongoing	
Direct Cost	Indirect cost	Direct Cost	Direct Cost	Indirect cost	R10 000 000.00										
Emnambithi Bulk Water	Stage 1	Alfred Duma	RBIG			R10 000 000.00	R4 373 816.01	R5 626 183.99	R8 600 000.00	R0.00	R10 000 000.00	R4 373 816.01	80% completion	Ongoing	
Emnambithi Bulk Water	Stage 2										R0.00	R10 000 000.00			
Emnambithi Bulk Water	Stage 3											R0.00	R10 000 000.00		

Adjustments Budget Financial Position– [B6]

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		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash		77 931	(72 474)						-	(72 474)	28 896	36 097
Call investment deposits	1	67 872	-	-	-	-	-	-	-	67 872	-	-
Consumer debtors	1	349 574	274 517	-	-	-	-	-	-	274 517	162 444	44 319
Other debtors		4 143	4 143						-	4 143	4 367	4 603
Current portion of long-term receivables			-						-	-		
Inventory		6 895	6 895						-	6 895	7 267	7 660
Total current assets		506 415	213 080	-	-	-	-	-	-	280 953	202 974	92 678
Non current assets												
Long-term receivables		6 251	6 251						-	6 251	6 589	6 944
Investments									-	-		
Investment property									-	-		
Investment in Associate									-	-		
Property, plant and equipment	1	3 030 774	2 889 561	-	-	-	-	-	-	2 889 561	3 045 597	3 210 059
Biological									-	-		
Intangible		542	500						-	500	527	555
Other non-current assets		2 423	2 423						-	2 423	2 554	2 692
Total non current assets		3 039 990	2 898 735	-	-	-	-	-	-	2 898 735	3 055 266	3 220 251
TOTAL ASSETS		3 546 405	3 111 815	-	-	-	-	-	-	3 179 687	3 258 240	3 312 929
LIABILITIES												
Current liabilities												
Bank overdraft									-	-		
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		18 341	32 000						-	32 000	33 728	35 549
Trade and other payables		171 162	257 566	-	-	-	-	-	-	257 566	219 080	230 911
Provisions		22 420	22 420						-	22 420	23 631	24 907
Total current liabilities		211 923	311 986	-	-	-	-	-	-	311 986	276 439	291 366
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	36 824	36 824	-	-	-	-	-	-	36 824	38 812	40 908
Total non current liabilities		36 824	36 824	-	-	-	-	-	-	36 824	38 812	40 908
TOTAL LIABILITIES		248 747	348 810	-	-	-	-	-	-	348 810	315 251	332 275
NET ASSETS	2	3 297 658	2 763 005	-	-	-	-	-	-	2 830 877	2 942 989	2 980 654
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		2 889 518	5 965 950	-	-	-	-	-	-	5 965 950	1 741 966	1 697 732
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		2 889 518	5 965 950	-	-	-	-	-	-	5 965 950	1 741 966	1 697 732

Adjustments Budget Cash Flows – [B7]

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	A	A1	B	C	D	E	F	G	H			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates			-						-	-		
Service charges		105 737	117 912					14 833	14 833	132 745	169 951	177 768
Other revenue		3 708	26 382					2 179	2 179	28 560	26 575	27 798
Government - operating	1	449 659	448 951				745		745	449 696	481 218	514 234
Government - capital	1	296 937	313 937						-	313 937	307 046	389 299
Interest		6 283	5 640						-	5 640	6 097	6 378
Dividends									-	-		
Payments												
Suppliers and employees		(447 909)	(610 149)					(30 197)	(30 197)	(640 346)	(709 057)	(662 142)
Finance charges									-	-		
Transfers and Grants	1								-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		414 415	302 673	-	-	-	745	(13 186)	(12 441)	290 232	281 830	453 334
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		(296 937)	(313 937)						-	(313 937)	(307 046)	(389 299)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(296 937)	(313 937)	-	-	-	-	-	-	(313 937)	(307 046)	(389 299)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits		1 541	1 693						-	1 693	1 769	1 850
Payments												
Repayment of borrowing									-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		1 541	1 693	-	-	-	-	-	-	1 693	1 769	1 850
NET INCREASE/ (DECREASE) IN CASH HELD		119 019	(9 571)	-	-	-	745	(13 186)	(12 441)	(22 012)	(23 447)	65 886
Cash/cash equivalents at the year begin:	2	26 783	43 906						-	43 906	34 335	28 896
Cash/cash equivalents at the year end:	2	145 803	34 335				745	(13 186)	(12 441)	21 895	10 888	94 782

The amount anticipated to be collected from service charges has also been reviewed in light of amounts collected as at the end of the first quarter. A collection rate of 50% has been applied to the projected water and sanitation sales as per the unaudited as per our average collection rate. We are very optimistic that at year end this collection will have improved owing to the appointment of debt collectors and the review of tariffs.

The total adjustment to payments is R30.1million, which includes the adjustments on B4 of as well as the R745 thousand disaster relief grant. At year end we anticipate a balance of R21.8 million. We note the cash position will improve in the outer years of MTREF.

Table B8 Cash backed reserves/accumulated surplus reconciliation –[B8]

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	A	A1	B	C	D	E	F	G	H			
Cash and investments available												
Cash/cash equivalents at the year end	1	145 803	34 335	-	-	-	745	(13 186)	(12 441)	21 895	10 888	94 782
Other current investments > 90 days		1	(106 810)	-	-	-	(745)	13 186	12 441	(94 369)	18 008	(58 685)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		145 803	(72 474)	-	-	-	-	-	-	(72 474)	28 896	36 097
Applications of cash and investments												
Unspent conditional transfers		18 162	-	-	-	-	-	49 710	49 710	67 872	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		64 459	29 693	-	-	-	-	-	-	29 693	67 940	71 065
Other working capital requirements	2	34 942	140 756	-	-	-	-	-	-	86 476	129 048	201 904
Other provisions		22 420	26 684	-	-	-	-	(54 280)	-	26 684	23 631	24 718
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		139 984	197 133	-	-	-	-	(4 570)	(4 570)	210 726	220 619	297 687
Surplus(shortfall)		5 820	(269 608)	-	-	-	-	4 570	4 570	(283 200)	(191 722)	(261 591)

B8 further emphasises that our budget is unfunded to the extent of a R283 million deficit a decline from the special adjustment budget tabled in March 2020 which yielded an unfunded position of R269 million.

Statutory requirements of R29.6 million is the provision for VAT payable. A further provision for employee benefits such as leave and bonuses has been made at R26.6 million. This amount covers the current portion of employee benefit obligation as per the amended policy.

2.1 Adjustments to budget funding:

Revenue

Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Total Revenue (excluding capital transfers and contributions)	789 650	816 616	-	-	-	745	26 680	27 426	844 042	883 302	916 523

The above table is an extract of table B4 of schedule B. The total increase in operating revenue is R27.4 million. A detailed analysis of each line item can be seen in the explanatory notes to table B4 (an analysis of operating revenue).

Investment particulars by maturity:

Investments by maturity Name of institution & investment ID	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands					
Municipality					
FNB	136 498	427	(50 000)	-	86 925
NEDBANK	20 395	62	-	-	20 457
INVESTEC	40 814	186	-	-	41 000
ABSA	132	0	-	-	132
					-
					-
					-
Municipality sub-total	197 838		(50 000)	-	148 514

The table above shows our investment as at midyear. Investments held at the end of May 2020 amounted to R148.5 million.

2.2 Expenditure on grants and reconciliations of unspent funds

Adjustments budget – transfers and grant receipts – [SB7]

Description	Ref	Budget Year 2019/20						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	+1 2020/21	+2 2021/22
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		441 473	435 605	-	-	-	-	441 473	405 270	434 266
Local Government Equitable Share		426 541	426 541					426 541	393 550	425 735
Finance Management	3	2 010	2 010					2 010	1 800	2 000
EPWP Incentive		7 054	7 054					7 054	3 730	
Other transfers and grants [insert description]		5 868						5 868	6 190	6 531
Provincial Government:		8 186	8 754	-	-	-	-	8 754	20 518	2 647
LGSETA			568					568	523	
Rural Road Asset Management		2 636	2 636					2 636	2 508	2 647
MIG - VIP Toilets	4	5 000	5 000					5 000	17 487	
Shared Services Grant		550	550					550		
Disaster Management Grant										
Massification Grant										
District growth development/ Massification	5									
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	6	449 659	444 359	-	-	-	-	450 227	425 788	436 913
Capital Transfers and Grants										
National Government:		296 937	296 937	-	-	-	-	296 937	289 559	389 299
Municipal Infrastructure Grant (MIG)		178 937	178 937					178 937	160 160	194 299
Regional Bulk Infrastructure		10 000	10 000					10 000	90 000	95 000
Water Services Infrastructure		108 000	108 000					108 000	39 399	100 000
Other capital transfers [insert description]										
Provincial Government:		-	17 000	-	-	-	-	17 000	-	-
Disaster Management Grant/ Nodal plan			2 000					2 000		
Massification			15 000					15 000		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	6	296 937	313 937	-	-	-	-	313 937	289 559	389 299
TOTAL RECEIPTS OF TRANSFERS & GRANTS		746 596	758 296	-	-	-	-	764 164	715 347	826 212

Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds – [SB9]

Description	Ref	Budget Year 2019/20							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
R thousands		2	3	4	5	6	7			
		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		998	-				-	998		
Current year receipts			441 473				-	441 473	479 718	514 234
Conditions met - transferred to revenue		-	441 473	-	-	-	-	441 473	479 718	514 234
Conditions still to be met - transferred to liabilities		998	-				-	998	-	-
Provincial Government:										
Balance unspent at beginning of the year			5 954				-	5 954		
Current year receipts			8 754				-	8 754	8 607	9 096
Conditions met - transferred to revenue		-	14 708	-	-	-	-	14 708	8 607	9 096
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		-	456 181	-	-	-	-	456 181	488 325	523 330
Total operating transfers and grants - CTBM	2	998	-	-	-	-	-	998	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts			296 937				-	296 937	442 806	704 719
Conditions met - transferred to revenue		-	296 937	-	-	-	-	296 937	442 806	704 719
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts			17 000				-	17 000		
Conditions met - transferred to revenue		-	17 000	-	-	-	-	17 000	-	-
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 capital transfers and grants revenue		-	313 937	-	-	-	-	313 937	442 806	704 719
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	770 118	-	-	-	-	770 118	931 131	1 228 049
TOTAL TRANSFERS AND GRANTS - CTBM		998	-	-	-	-	-	998	-	-

2.3 Adjustments to Councillor and employee benefits [SB11]

Summary of remuneration	Ref	Budget Year 2019/20									% change	
		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		
R thousands												
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		5 849	4 235					1 000	1 000	5 235	-10.5%	
Pension and UIF Contributions												
Medical Aid Contributions												
Motor Vehicle Allowance		1 597	1 597							1 597	0.0%	
Cellphone Allowance		510	510							510		
Housing Allowances												
Other benefits and allowances												
Sub Total - Councillors		7 956	6 342					1 000	1 000	7 342	-7.7%	
% increase			(0)							0		
Senior Managers of the Municipality												
Basic Salaries and Wages		6 712	6 712							6 712	0.0%	
Pension and UIF Contributions		9	9							9	0.0%	
Medical Aid Contributions												
Overtime												
Performance Bonus		0	0							0		
Motor Vehicle Allowance		877	877							877	0.0%	
Cellphone Allowance												
Housing Allowances		425	425							425		
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
Sub Total - Senior Managers of Municipality	5	8 023	8 023							8 023	0.0%	
% increase												
Other Municipal Staff												
Basic Salaries and Wages		185 132	185 132					12 992	12 992	198 124	7.0%	
Pension and UIF Contributions		34 139	34 139							34 139	0.0%	
Medical Aid Contributions		7 364	7 364							7 364	0.0%	
Overtime		21 760	26 352							26 352	21.1%	
Performance Bonus												
Motor Vehicle Allowance		15 707	15 707							15 707	0.0%	
Cellphone Allowance												
Housing Allowances		1 135	1 135							1 135		
Other benefits and allowances		17 182	17 182							17 182		
Payments in lieu of leave		1 400	1 400							1 400	0.0%	
Long service awards												
Post-retirement benefit obligations												
Sub Total - Other Municipal Staff	5	283 820	288 412					12 992	12 992	301 404	6.2%	
% increase												
Total Parent Municipality		299 799	302 777					13 992	13 992	316 769	5.7%	
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												
Sub Total - Board Members of Entities	5	-	-							-		
% 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												
Sub Total - Senior Managers of Entities	5	-	-							-		
% 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												
Sub Total - Other Staff of Entities	5	-	-							-		
% increase												
Total Municipal Entities		-	-							-		
TOTAL SALARY, ALLOWANCES & BENEFITS		299 799	302 777					13 992	13 992	316 769	5.7%	
% increase												
TOTAL MANAGERS AND STAFF		291 843	296 436					12 992	12 992	309 428	6.0%	

2.4 Adjustments to Capital expenditure

List of capital programmes and projects affected by Adjustments Budget [SB19]

DC23 Uthukela - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 28/02/2020

Function	Project Description	Medium Term Revenue and Expenditure Framework					
		Budget Year 2019/20		Budget Year +1 2020/21		Budget Year +2 2021/22	
		Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands							
Parent municipality:							
<i>List all capital projects grouped by Function</i>							
<i>Technical Services</i>							
	Ntabamhlope CWSS:						
	Phase 13	4,000	7,200	8,585	8,585	11,049	11,049
	Ntabamhlope Emergency Repairs	19,200	9,200	9,697	9,697	31,870	31,870
	Kwanobamaba-Ezitendeni water supply	17,100	-	-	-	-	-
	New abstraction and Bulk pipeline Weenen and Ezitendeni reticulation	5,700	5,700	6,008	6,008	6,332	6,332
	Weenen-Ezitendeni Sanitation:						
	Phase 1B Sewer Reticulation	17,100	17,100	18,023	18,023	18,997	18,997
	Construction of WWTW	20,520	11,400	12,016	12,016	12,664	12,664
	Phase 1A Sewer Reticulation		2,508	2,643	2,643	2,786	2,786
	Bergville Sanitation Project phase 2	22,800	22,800	34,031	34,031	35,869	35,869
	Umtshezi East Bulk Water Supply	3,000	-	-	-	-	-
	Ekuvukeni Regional Bulk Water Supply:						
	Upgrading Oliphantskoop WTW	20,520	20,520	21,628	21,628	22,796	22,796
	Bulk rising main and booster pump station at Dam Dradging	20,520	20,520	21,628	21,628	22,796	22,796
			2,100	2,213	2,213	2,333	2,333
	Bhekuzulu-Ephangwini Community Water Supply:						
	Phase 5 Bulk Supply	8,500	8,500	8,959	8,959	9,443	9,443
		-					
	Fitty Park Sunday River Water Supply:						
	Phase 2 Reticulation	10,000	9,000	9,486	9,486	9,998	9,998
	District Wide Sanitation	-	-	-	-	-	-
	Refurbishment and Upgrade of Water and Sanitation Infrastructure		37,412	29,279	29,279	12,232	12,232
	MIG Topslice (PMU)	5,000	5,000	5,270	5,270	5,555	5,555
	district Wide underground water project	5,000	-	-	-	-	-
	Moyeni/Zwelisha Bulk & Reticulation Upgrade	3,000	3,000	3,162	3,162	3,333	3,333
	Escourt Industrial Pipeline Bulk Upgrade	16,600	16,600	17,496	17,496	18,441	18,441
	Wembezi Bulk & Reticulation Upgrade	39,900	14,000	14,756	14,756	15,553	15,553
	Reticulation to ennersdale, Ephangwini	20,000	11,200	11,805	11,805	12,442	12,442
	Reticulation to ennersdale, Ephangwini	13,500	11,500	12,121	12,121	12,776	12,776
	Spring Protection District Wide/ Drought	15,000	51,700	54,600	54,600	37,455	37,455
		-					
	Emnambithi Bulk Water	10,000	10,000	139,399	139,399	400,000	400,000
	Massification Grant		7,000				
	Disaster Management Grant		2,000				

2.5 Other Supporting Tables

Supporting Table SB18c] Adjustments Budget - expenditure on repairs and maintenance by asset class –

Description	Budget Year 2019/20									Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2020/21 Adjusted Budget	+2 2021/22 Adjusted Budget
R thousands											
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure	5 077	10 256	-	-	-	-	-	-	10 256	17 391	18 330
Roads Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	5 077	10 256	-	-	-	-	-	-	10 256	17 391	18 330
Dams and Weirs									-		
Boreholes									-		
Reservoirs									-		
Pump Stations	4 577	4 577							4 577	8 959	9 443
Water Treatment Works	500	5 679							5 679	8 432	8 887
Other assets	105	-	-	-	-	-	-	-	105	-	-
Operational Buildings	105	-	-	-	-	-	-	-	105	-	-
Municipal Offices	105	-							105		
Pay/Enquiry Points									-		
Building Plan Offices									-		
Computer Equipment	158	300	-	-	-	-	-	-	300	316	333
Computer Equipment	158	300							300	316	333
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									-		
Machinery and Equipment	250	250	-	-	-	-	-	-	250	264	278
Machinery and Equipment	250	250							250	264	278
Transport Assets	3 360	8 500	-	-	-	-	(140)	(140)	8 360	8 959	9 443
Transport Assets	3 360	8 500					(140)	(140)	8 360	8 959	9 443
Land	-	-	-	-	-	-	-	-	-	-	-
Land									-		
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-		
Total Repairs and Maintenance Expenditure to be	8 950	19 306	-	-	-	-	(140)	(140)	19 166	26 930	28 384

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Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		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	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		211 449	226 537	-	-	-	-	-	-	226 537	211 587	286 373
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads												
Road Structures												
Road Furniture												
Capital Spares												
Storm water Infrastructure		2 787	2 787	-	-	-	-	-	-	2 787	2 941	-
Drainage Collection												
Storm water Conveyance		2 787	2 787							2 787	2 941	
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		188 142	203 230	-	-	-	-	-	-	203 230	181 046	257 503
Dams and Weirs												
Boreholes												
Reservoirs												
Pump Stations												
Water Treatment Works		31 391	46 479							46 479	48 000	50 208
Bulk Mains		9 000	9 000							9 000	3 000	3 138
Distribution		10 000	10 000							10 000	39 399	41 211
Distribution Points		137 751	137 751							137 751	90 647	162 946
PRV Stations												
Capital Spares												
Sanitation Infrastructure		20 520	20 520	-	-	-	-	-	-	20 520	27 600	28 870
Pump Station												
Reticulation												
Waste Water Treatment Works		20 520	20 520							20 520	27 600	28 870
Outfall Sewers												
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets												
Intangible Assets		588	500	-	-	-	-	-	-	500	528	558
Servitudes												
Licences and Rights		588	500							500	528	558
Water Rights		588	500							500	528	558
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		-	2 000	-	-	-	-	-	-	2 000	-	-
Transport Assets			2 000							2 000		
Land		-	-	-	-	-	-	-	-	-	-	-
Land												
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals												
Total Capital Expenditure on new assets to be adjus	1	212 037	229 037	-	-	-	-	-	-	229 037	212 115	286 930

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Supporting Table [SB12] Adjustments Budget - monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
105 - MUNICIPAL MANAGER						-			-			67 286	67 286	72 630	78 329	
200 - CORPORATE SERVICES				160	82	446			-		138	138	964	500	523	
300 - BUDGET AND TREASURY		208 646	31 350	30 486	24 688	27 988	178 461	31 884	(255 888)	108 908	950	10 804	10 803	409 080	427 643	461 513
405 - SOCIAL SERVICES(PLANNING&ECON		550					3 003	38	38	289	46	1 220	1 219	6 403	1 500	-
408 - WSA& HEALTH SERVICES											373	372	745	-	-	
510 - 500 - WATER, SANITATION AND TEC		5 840	17 621	46 737	12 779	18 033	19 187	853	343	25 530	25 016	250 781	250 781	673 501	670 588	765 456
Vote 7 - [NAME OF VOTE 7]																
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		215 036	48 971	77 223	37 627	46 103	201 097	32 775	(255 507)	134 727	26 012	263 316	330 599	1 157 979	1 172 861	1 305 822
Expenditure by Vote																
105 - MUNICIPAL MANAGER		3 082	3 863	3 387	4 369	5 016	7 290	5 369	4 320	4 350	3 326	9 394	9 395	63 161	65 113	68 108
200 - CORPORATE SERVICES		2 020	3 700	4 115	2 203	5 269	5 215	5 729	3 828	2 465	2 074	6 282	11 505	54 405	56 345	58 937
300 - BUDGET AND TREASURY		3 399	3 562	19 031	3 805	5 970	3 928	4 484	4 337	3 968	3 557	15 367	208 153	279 561	288 844	302 130
405 - SOCIAL SERVICES(PLANNING&ECON		1 927	1 816	2 044	1 911	3 385	1 876	2 076	2 647	2 196	2 093	5 229	5 229	32 429	33 713	37 979
408 - WSA& HEALTH SERVICES		1 694	1 893	1 988	1 746	2 977	1 781	2 607	1 786	2 046	2 121	4 829	4 830	30 298	28 427	28 956
510 - 500 - WATER, SANITATION AND TEC		12 774	18 585	45 409	22 255	33 737	17 437	30 069	41 254	23 409	24 998	68 999	68 999	407 925	411 606	407 196
Vote 7 - [NAME OF VOTE 7]																
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		24 896	33 419	75 974	36 289	56 354	37 527	50 334	58 172	38 434	38 169	110 100	308 111	867 779	884 047	903 306
Surplus/ (Deficit)		190 140	15 552	1 249	1 338	(10 251)	163 570	(17 559)	(313 679)	96 293	(12 157)	153 216	22 488	290 200	288 814	402 516

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Supporting Table [SB13] Adjustments Budget - monthly capital expenditure (municipal vote)

Description - Standard classification	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
<i>Governance and administration</i>		208 646	31 350	30 486	24 848	28 070	178 907	31 884	(255 888)	176 194	950	10 942	10 942	477 331	500 773	540 365
Executive and council										67 286				67 286	72 630	78 329
Finance and administration		208 646	31 350	30 486	24 848	28 070	178 907	31 884	(255 888)	108 908	950	10 942	10 942	410 045	428 143	462 036
Internal audit																
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	745	745	-	-
Community and social services																
Sport and recreation																
Public safety																
Housing																
Health												745		745		
<i>Economic and environmental services</i>		550	-	-	-	-	3 003	38	38	289	46	1 220	1 219	6 403	1 500	-
Planning and development		550	-	-	-	-	3 003	38	38	289	46	1 220	1 219	6 403	1 500	-
Road transport																
Environmental protection																
<i>Trading services</i>		5 840	17 621	46 737	12 779	18 033	19 187	853	343	25 530	25 016	250 781	250 781	673 501	670 588	765 456
Energy sources																
Water management		5 840	17 621	46 737	12 779	18 033	19 187	853	343	25 530	25 016	250 781	250 781	673 501	670 588	765 456
Waste water management																
Waste management																
<i>Other</i>																
Total Revenue - Functional		215 036	48 971	77 223	37 627	46 103	201 097	32 775	(255 507)	202 013	26 012	262 943	263 686	1 157 979	1 172 861	1 305 822
Expenditure - Functional																
<i>Governance and administration</i>		8 501	11 125	26 533	10 377	16 255	16 433	15 582	12 485	10 783	8 957	31 043	229 053	397 127	410 302	429 175
Executive and council		3 082	3 863	3 387	4 369	5 016	7 290	5 369	4 320	4 350	3 326	9 394	9 395	63 161	65 113	68 108
Finance and administration		5 419	7 262	23 146	6 008	11 239	9 143	10 213	8 165	6 433	5 631	21 649	219 658	333 966	345 188	361 067
Internal audit																
<i>Community and public safety</i>		1 694	1 893	1 988	1 746	2 977	1 781	2 607	1 786	2 046	2 121	4 829	4 830	30 298	28 427	28 956
Community and social services																
Sport and recreation																
Public safety																
Housing																
Health		1 694	1 893	1 988	1 746	2 977	1 781	2 607	1 786	2 046	2 121	4 829	4 830	30 298	28 427	28 956
<i>Economic and environmental services</i>		1 927	1 816	2 044	1 911	3 385	1 876	2 076	2 647	2 196	2 093	5 229	5 229	32 429	33 713	37 979
Planning and development		1 927	1 816	2 044	1 911	3 385	1 876	2 076	2 647	2 196	2 093	5 229	5 229	32 429	33 713	37 979
Road transport																
Environmental protection																
<i>Trading services</i>		12 774	18 585	45 409	22 255	33 737	17 437	30 069	41 254	23 409	24 998	68 999	68 999	407 925	411 606	407 196
Energy sources																
Water management		12 774	18 585	45 409	22 255	33 737	17 437	30 069	41 254	23 409	24 998	68 999	68 999	407 925	411 606	407 196
Waste water management																
Waste management																
<i>Other</i>																
Total Expenditure - Functional		24 896	33 419	75 974	36 289	56 354	37 527	50 334	58 172	38 434	38 169	110 100	308 111	867 779	884 047	903 305
Surplus/ (Deficit) 1.		190 140	15 552	1 249	1 338	(10 251)	163 570	(17 559)	(313 679)	163 579	(12 157)	152 843	(44 425)	290 200	288 814	402 516

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Supporting Table [SB14] Adjustments Budget - monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates													-	-	-	-
Service charges - electricity revenue													-	-	-	-
Service charges - water revenue		22 989	22 360	21 920	16 446	19 293	13 730	18 065	15 925	16 036	17 298	30 802	30 801	245 665	265 272	277 474
Service charges - sanitation revenue		171	1 876	2 111	1 808	1 823	18 908	2 224	(17 708)	1 926	1 771	2 458	2 457	19 825	17 979	18 806
Service charges - refuse													-	-	-	-
Rental of facilities and equipment													-	-	-	-
Interest earned - external investments			629	781	629	122	404	672	635	762	907	50	49	5 640	6 097	6 378
Interest earned - outstanding debtors		5 201	5 293	5 387	5 508	5 544	5 608	5 678	5 775	5 836	5 948	9 452	9 451	74 681	68 674	71 833
Dividends received													-	-	-	-
Fines, penalties and forfeits													-	-	-	-
Licences and permits													-	-	-	-
Agency services													-	-	-	-
Transfers and subsidies		180 243	1 311	785	1 083	1 117	140 845	5 525	209	110 148	89	9 211	9 211	459 776	498 705	514 234
Other revenue		42	1 145	168	255	1 134	53	611	10 179	19	1	12 424	12 424	38 455	26 575	27 798
Gains on disposal of PPE													-	-	-	-
Total Revenue		208 646	32 614	31 152	25 729	29 033	179 548	32 775	15 015	134 727	26 014	64 396	64 393	844 042	883 302	916 523
Expenditure By Type																
Employee related costs		24 340	24 294	26 799	25 364	39 262	25 896	25 858	24 172	25 516	24 971	21 478	21 478	309 428	312 771	327 158
Remuneration of councillors		532	516	542	556	549	566	512	534	534	654	924	923	7 342	6 372	6 665
Debt impairment													168 789	168 789	175 709	183 792
Depreciation & asset impairment				15 812					22 226		11 210		9 396	58 644	61 048	63 857
Finance charges			-										-	-	-	-
Bulk purchases				354				34					65 283	130 953	136 846	143 141
Other materials		40	479	38	290	71	63	732	855			5 139	5 139	12 846	15 307	15 231
Contracted services		1	1 730	3 431	2 690	6 905	6 681	5 135	9 191	6 146	674	21 989	21 989	86 562	83 906	68 312
Grants and subsidies													-	-	-	-
Other expenditure		52	6 287	13 787	7 389	9 566	4 322	18 063	1 195	6 235	659	13 830	11 830	93 215	92 089	95 150
Loss on disposal of PPE													-	-	-	-
Total Expenditure		24 965	33 306	60 763	36 289	56 353	37 528	50 334	58 173	38 431	38 168	128 643	304 826	867 779	884 047	903 306
Surplus/(Deficit)		183 681	(692)	(29 611)	(10 560)	(27 320)	142 020	(17 559)	(43 158)	96 296	(12 154)	(64 247)	(240 434)	(23 737)	(745)	13 217
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5 840	16 357	46 072	11 777	16 989	18 322	29 072	33 902	33 902	33 902	33 902	33 902	313 937	289 559	389 299
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational													-	-	-	-
Transfers and subsidies - capital (in-kind - all)													-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		189 521	15 665	16 461	1 217	(10 331)	160 342	11 513	(9 256)	130 198	21 748	(30 345)	(206 532)	290 200	288 814	402 516

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Supporting Table [SB15] Adjustments Budget – monthly cash flow (municipal vote)

Monthly cash flows	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source																
Property rates													-			
Service charges - electricity revenue													9 252	110 428	116 391	122 676
Service charges - water revenue	9 392	8 271	7 206	9 556	9 434	11 823	8 487	9 252	9 252	9 252	9 252	9 252	624	7 484	7 889	8 315
Service charges - sanitation revenue	624	624	624	624	624	624	624	624	624	624	624	624				
Service charges - refuse													-			
Rental of facilities and equipment													-			
Interest earned - external investments		629	781	629	122	404	672	481	481	481	481	481	481	5 640	5 945	6 266
Interest earned - outstanding debtors													-			
Dividends received													-			
Fines, penalties and forfeits													-			
Licences and permits													-			
Agency services													-			
Transfer receipts - operational	180 170	3 774	710	3 257		139 551	4 585		116 904				448 951	477 843	516 580	
Other revenue	42	1 145	168	255	1 134	53	611	1 055	17 708	1 055	1 055	2 102	26 382	26 450	27 879	
Cash Receipts by Source	190 227	14 443	9 489	14 321	11 313	152 455	14 979	11 411	144 968	11 411	11 411	12 458	598 885	634 518	681 715	
Other Cash Flows by Source																
Transfers receipts - capital	64 000	31 845			40 000	2 000	76 000		100 092				-	313 937	442 806	704 719
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)													-			
Proceeds on disposal of PPE													-			
Short term loans													-			
Borrowing long term/refinancing													-			
Increase (decrease) in consumer deposits													1 693	1 693	1 784	1 881
Decrease (increase) in non-current debtors													-			
Decrease (increase) other non-current receivables													-			
Decrease (increase) in non-current investments													-			
Total Cash Receipts by Source	254 227	46 288	9 489	14 321	51 313	154 455	90 979	11 411	245 060	11 411	11 411	14 151	914 515	1 079 108	1 388 315	
Cash Payments by Type																
Employee related costs	24 340	24 294	26 799	25 364	39 262	25 896	25 858	20 925	20 925	20 925	20 925	20 925	296 436	312 443	329 315	
Remuneration of councillors	532	516	542	556	549	566	512	514	514	514	514	514	6 342	6 684	7 045	
Finance charges													-			
Bulk purchases - Electricity													-			
Bulk purchases - Water & Sewer			354				34	2 000	9 000	9 000	9 000	38 965	68 353	72 044	75 934	
Other materials	40	479	38	290	71	63	732	2 357	2 354	2 355	2 352	2 352	13 486	14 215	14 982	
Contracted services	1	1 730	3 431	2 690	6 905	6 681	5 135	8 291	8 291	8 291	8 291	8 291	68 027	88 748	93 565	
Transfers and grants - other municipalities													-			
Transfers and grants - other													-			
Other expenditure	52	6 287	13 787	7 389	9 566	4 322	18 063	3 601	3 601	3 601	3 601	3 601	77 472	81 655	86 065	
Cash Payments by Type	24 965	33 306	44 951	36 289	56 353	37 528	50 334	37 687	44 684	44 685	44 685	74 648	530 116	575 789	606 906	
Other Cash Flows/Payments by Type																
Capital assets	5 840	16 357	46 072	11 777	16 989	18 322	29 072	33 500	33 500	33 500	33 500	35 510	313 937	442 806	704 719	
Repayment of borrowing													-			
Other Cash Flows/Payments	59 110	20 924											80 034	65 953	69 489	
Total Cash Payments by Type	89 915	70 587	91 023	48 066	73 342	55 850	79 406	71 187	78 184	78 185	78 185	110 157	924 087	1 084 548	1 381 114	
NET INCREASE/(DECREASE) IN CASH HELD	164 312	(24 299)	(81 534)	(33 745)	(22 029)	98 605	11 573	(59 776)	166 876	(66 774)	(66 774)	(96 006)	(9 571)	(5 439)	7 201	
Cash/cash equivalents at the monthly/year beginning:	43 906	208 219	183 920	102 385	68 640	46 611	145 216	156 789	263 889	197 115	130 341	43 906	34 335	28 896		
Cash/cash equivalents at the monthly/year end:	208 219	183 920	102 385	68 640	46 611	145 216	156 789	97 013	263 889	197 115	130 341	34 335	34 335	28 896	36 097	

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Supporting Table [SB16] Adjustments Budget - monthly capital expenditure (municipal vote)

Description - Municipal Vote	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation																
105 - MUNICIPAL MANAGER	1												-	-	-	-
200 - CORPORATE SERVICES													-	-	-	-
300 - BUDGET AND TREASURY													-	-	-	-
405 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)													-	-	-	-
408 - WSA& HEALTH SERVICES													-	-	-	-
510 - 500 - WATER, SANITATION AND TECHNICAL SERVICES				-									-	-	-	-
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
105 - MUNICIPAL MANAGER													-	-	-	-
200 - CORPORATE SERVICES													-	-	-	-
300 - BUDGET AND TREASURY													-	-	-	-
405 - SOCIAL SERVICES(PLANNING&ECONOMIC DEV)										2 000			-	2 000	-	-
408 - WSA& HEALTH SERVICES													-	-	-	-
510 - 500 - WATER, SANITATION AND TECHNICAL		5 840	16 357	46 072	11 777	16 989	18 332	29 072	33 500	33 500	33 500	33 500	33 500	311 937	289 559	389 299
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
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	5 840	16 357	46 072	11 777	16 989	18 332	29 072	33 500	35 500	33 500	33 500	33 500	313 937	289 559	389 299
Total Capital Expenditure	2	5 840	16 357	46 072	11 777	16 989	18 332	29 072	33 500	35 500	33 500	33 500	33 500	313 937	289 559	389 299

Supporting Table [SB17] Adjustments Budget - monthly capital expenditure (standard classification) –

Description	Ref	Budget Year 2019/20											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council													-	-	-	-
Finance and administration													-	-	-	-
Internal audit													-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	2 000	-	-	-	2 000	-	-	-
Community and social services									2 000				2 000	-	-	-
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development													-	-	-	-
Road transport													-	-	-	-
Environmental protection													-	-	-	-
<i>Trading services</i>		5 840	16 357	46 072	11 777	16 989	18 332	29 072	33 500	33 500	33 500	33 500	311 937	289 559	389 299	
Energy sources													-	-	-	-
Water management		5 840	16 357	46 072	11 777	16 989	18 332	29 072	33 500	33 500	33 500	33 500	311 937	289 559	389 299	
Waste water management													-	-	-	-
Waste management													-	-	-	-
<i>Other</i>													-	-	-	-
Total Capital Expenditure - Functional		5 840	16 357	46 072	11 777	16 989	18 332	29 072	33 500	35 500	33 500	33 500	313 937	289 559	389 299	

2.6 Municipal Manager’s quality certificate



I **Nhlanhla Zamokuhle Khuzwayo** Acting Municipal Manager of UThukela District Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with S72 of the Municipal Finance Management Act and the regulations made under this Act. In conjunction with National Treasury circular number 99.

Print Name **MR NZ KHUZWAYO**
Acting Municipal Manager

Signature _____

Date **09 June 2020**