

MFMA

Budget Adjustment report

**FEB 2019**

**Makhado Local Municipality**

**Budget and Treasury**

**Vision:** *“A democratic, accountable and service delivery orientated municipality committed to good governance and socio-economic development of its community*

**Mission:** *“We will use available resources effectively in order to address socio-economic imbalances through infrastructure and local economic development opportunities”*

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# 1 CHAPTER 1: PROPOSED 2018/19` ADJUSTMENTS BUDGET

## 1.1 PURPOSE OF THE REPORT

- To seek approval from the Council on the adjustments proposed to the 2018/2019 Original Operational and Capital Budget.
- To set out the options available to the Makhado Local Municipality (hereinafter referred to as MLM) to fund the adjusted capital budget and to improve the municipality's cash flow position.

## 1.2 LEGISLATIVE BACKGROUND

- Section 28 (1) of the Municipal Finance Management Act 56 of 2003 (MFMA) permits the municipality to revise its approved annual budget through an adjustments budget.
  - Section 28 (2) of the MFMA further states that an adjustments budget –
    - a) *Must adjust the revenue and expenditure estimates downwards if there is a material under-collection of revenue during the current year*
    - b) *May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;*
    - c) *May, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;*
    - d) *May authorise the utilisation of projected savings in one vote towards spending under another vote;*
    - e) *May authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs where the annual budget for the current year was approved by the council;*
    - f) *May correct any errors in the annual budget, and*
    - g) *May provide for any other expenditure within a prescribed framework.*
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### **1.3 TABLING OF THE BUDGET ADJUSTMENT AT MUNICIPAL COUNCIL**

According to section of 28 (4) of the MFMA “*only the Mayor may table an adjustments budget in the municipal council*” subject to certain limitation.

Section 28 (4) of the MFMA further dictates that the following information must be attached when adjustments budget is so tabled:

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

## **2 CHAPTER 2: BUDGET ADJUSTMENT REPORT**

### **2.1 PROPOSED ADJUSTMENT BUDGET**

The total approved revenue budget for Makhado Municipality for the 2018/19 financial year amounts to **R 940.643** Million and the adjusted Revenue budget for the 2018/19 financial year amounts to R 947 474.00 Million.

The breakdown is as follows in R'000:

<b>The breakdown is as follows in R'000:</b>	<b>Original Budget</b>	<b>Adjustment</b>	<b>Adjusted Budget 2018/2019</b>
Own Municipal funding	R 514 526	R 7 328	R 521 357
Capital Grants	R 104 645	R 0	R 104 645
Operational Grants	R 321 472	R 0	R 321 472
<b>TOTAL BUDGET</b>	<b>R 940 643</b>	<b>R 7 328</b>	<b>R 947 971</b>

The total approved operational expenditure budget for Makhado Municipality for the 2018/19 financial year amounted to R 814 078 million, and capital expenditure amounted to R 183 576.00. The Adjusted operational expenditure for 2018/19 financial year amounts to R 839 157 million and capital expenditure amount R 185 102.00

The breakdown is as follows in R'000:

<b>EXPENDIUTE NAME</b>	<b>AMOUNT in R' 000</b>	<b>Adjustment</b>	<b>Adjusted Budget</b>
Employee related costs	R 261 549	(R 12 056 )	R 249 493
Remuneration of councillors	R 27 775	0	R 27 775
Debt impairment	R 66 063	(R 1 072)	R 67 136
Depreciation for assets	R 79 893	R 23 255	R 103 148
Finance charges	R 13 102	R 51	R 13 154
Bulk purchases (Eskom)	R 154 909	R 54 730	R 209 639
Contracted services/other expenditure	R 210 784	( R 41 872 )	R 168 812
<b>Total Expenditure</b>	<b>R 814 078</b>	<b>R 25 079</b>	<b>R 839 157</b>

The format and contents of the adjustment budget and supporting documentation is in the format as specified by the Municipal Budget and Reporting Regulations. The adjustment budget as submitted herewith contains the applicable adjustment budget table.

## ***2.2 REVENUE MANAGEMENT***

The total approved revenue budget for Makhado Municipality for 2018/19 financial year amounts to **R 940.643** Million and the adjusted Revenue budget for 2018/19 financial year amount to R 947 797 million.

<b>The breakdown is as follows in R'000:</b>	<b>Original Budget</b>	<b>Adjustment</b>	<b>Adjusted Budget 2018/2019</b>
Own Municipal funding	R 514 526	R 7 328	R 521 357
Capital Grants	R 104 645	R 0	R 104 645
Operational Grants	R 321 472	R 0	R 321 472
<b>TOTAL BUDGET</b>	<b>R 940 643</b>	<b>R 7 328</b>	<b>R 947 971</b>

**LIM344\_MAKHADO LOCAL MUNICIPALITIES TABLE B4 ADJUSTMENT BUDGET PERFORMANCE (REVENUE) FEB 2019**

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>											
<b>Revenue By Source</b>											
Property rates	55 915	-	-	-	-	-	10 962	10 962	66 877	58 879	62 117
Service charges - electricity revenue	339 142	-	-	-	-	-	(9 065)	(9 065)	330 077	362 339	387 123
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 552	-	-	-	-	-	(1 214)	(1 214)	9 338	11 122	11 734
Service charges - other	-						-	-	-		
Rental of facilities and equipment	529						(200)	(200)	329	558	588
Interest earned - external investments	5 613						(5 590)	(5 590)	23	5 916	6 242
Interest earned - outstanding debtors	14 454						4 914	4 914	19 368	15 234	16 072
Dividends received	-						-	-	-	-	-
Fines, penalties and forfeits	1 989						(232)	(232)	1 757	2 096	2 211
Licences and permits	13 234						-	-	13 234	13 948	14 715
Agency services	58 101						9 035	9 035	67 136	61 238	64 606
Transfers and subsidies	321 473						-	-	321 473	352 709	384 151
Other revenue	15 000	-	-	-	-	-	(1 282)	(1 282)	13 718	15 000	15 000
Gains on disposal of PPE							-	-	-		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>836 001</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 328</b>	<b>7 328</b>	<b>843 329</b>	<b>899 039</b>	<b>964 560</b>

**Outlined below is the narration of the abovementioned operating revenue adjustment as per revenue by source**

**a) Property rates**

Revenue from property rate has increased by R 10 962 million and the adjusted amount is R 66 877 million

**b) Service charges Electricity**

Electricity revenue has decreased by R 9 065 million and the adjusted amount is R 330 077 million.

**c) Service charges Refuse Removal**

Refuse removal has decrease by R 1.214 million and the adjusted amount is R 9 338 million

**d) Rental revenue**

Rental revenue comprises of municipal activities on letting of properties and has decreased by R 200 thousands; the adjusted amount is R 329 thousands.

**e) External interest on investment.**

The interest on investment has decreased by R 5 590 million, the adjusted amount is R 23 thousands, this mainly due to under collection on investment from July to December 2018

**f) Interest earned on Outstanding debtors**

The interest on outstanding debtors has increased by R 4 914 million, the adjusted amount is R 19 368 million, this is mainly because of the debt book is growing.

**g) Fines ,Penalties and forfeits**

The Revenue for Fine s penalties and forfeits has decreased by R 232 thousands, the adjusted amount is R 1 757 million.

**h) Other Revenue**

Other revenue has decreased by R 1 282 million, the adjusted amount is R 13 718 million

The municipality is in the process of developing revenue enhancement strategy to improve revenue collection.

### **2.3 EXPENDITURE MANAGEMENT**

The total approved expenditure budget for Makhado Municipality under 18/19 amounts to R 814 078 million, excluding capital expenditure and Adjusted Expenditure 18/19 amounts to R 839 157 million. The breakdown is as follows in R'000:

<b>EXPENDIUTE NAME</b>	<b>AMOUNT in R' 000</b>	<b>Adjustment</b>	<b>Adjusted Expenditure</b>
Employee related costs	R 261 549	(R 12 056 )	R 249 493
Remuneration of councillors	R 27 775	0	R 27 775
Debt impairment	R 66 063	(R 1 072)	R 67 136
Depreciation for assets	R 79 893	R 23 255	R 103 148
Finance charges	R 13 102	R 51	R 13 154
Bulk purchases (Eskom)	R 154 909	R 54 730	R 209 639
Other Material	R 3 838	R 717	R 4 556
Contracted service	R 58 638	R 15 878	R 74 517
Other expenditure	R 148 308	(R 58 568)	R 89 740
<b>Total Expenditure</b>	<b>R 814 078</b>	<b>R 25 079</b>	<b>R 839 157</b>



**LIM344 \_MAKHADO LOCAL MUNICIPALITIES TABLE B4 ADJUSTMENT BUDGET PERFORMANCE EXPEDITURE ) FEB 2019**

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>											
<b>Expenditure By Type</b>											
Employee related costs	261 549	-	-	-	-	-	(12 057)	(12 057)	249 493	279 858	299 448
Remuneration of councillors	27 775						0	0	27 775	29 719	31 800
Debt impairment	66 063						1 073	1 073	67 136	68 045	70 086
Depreciation & asset impairment	79 893	-	-	-	-	-	23 255	23 255	103 148	82 368	86 898
Finance charges	13 102						52	52	13 154	13 717	14 472
Bulk purchases	154 909	-	-	-	-	-	54 730	54 730	209 639	165 505	176 826
Other materials	3 838						717	717	4 556	4 046	4 268
Contracted services	58 638	-	-	-	-	-	15 878	15 878	74 517	61 593	64 896
Transfers and subsidies	-						-	-	-	-	-
Other expenditure	148 308	-	-	-	-	-	(58 568)	(58 568)	89 740	223 404	235 691
Loss on disposal of PPE							-	-	-		
<b>Total Expenditure</b>	<b>814 077</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25 080</b>	<b>25 080</b>	<b>839 157</b>	<b>928 256</b>	<b>984 385</b>

**a. Employee related Cost:**

Employee related cost has decreased by R 12 057 million, the adjusted amount is R 249 493 million due to savings on the overtime.

**b. Debt impairment**

This is non -cash item which is a provision for bad debts and has increased by R 1 072 million, the adjusted amount is R 67 136.00 million

**c. Depreciation & Assets impairment**

This is non -cash item which is a writing down carrying value of our Assets and has increased by R 23 255 million, the total adjusted amount is R 103 148 million.

**d. Finance Charges**

The finance charges has increased by R 52 thousand , the adjusted amount is R 13 154 to cover finance on employee benefit and other finance lease at the end of financial year as required by standard of GRAP 25

**e. Other Material Expenditure**

The other material expenditure has increased by R 717 thousand, the adjusted amount is R 4 555 million

**f. Contracted services Expenditure**

The Contracted service expenditure has increased by R 15 878 million, the adjusted amount is R 74 517 million this mainly due to correct classification between other expenditure and Contracted services as required by Municipal Standard chart of accounts (MSCOA).

**g. Other expenditure**

Other expenditure has decreased by R 58 568 million, the adjusted amount is R 89 740 million, and this is mainly caused by reclassification between other expenditure and Contracted services as required by Municipal Standard chart of accounts (MSCOA).

## 2.4 CAPITAL MANAGEMENT

### Capital Expenditure

The capital expenditure for 2018/2019 has increased by R 1 526 million and the adjusted amount is R **185 102 million**

SUMMARY AS PER DEPARTMENT	APPROVED BUDGET IN R'000	ADJUSTMENT	ADJUSTED CAPEX
PLANNING AND DEVELOPMENT	R 11 200	(R 5 100)	R 6 100
TECHNICAL SERVICES	R 148 635	(R 124)	R 148 749
COMMUNITY SERVICES	R 5 731	R 1 433	R 7 164
FINANCE	R 9 900	7 345	R 17 245
CORPORATE SERVICES	R 4 750	1 446	R 3 304
REGIONAL OFFICES	R 3 360	(R 831)	R 2 539
<b>TOTAL</b>	<b>R 183 576</b>	<b>R 1 526</b>	<b>R 185 102</b>

Description	Original Budget	Adjustment	Total Adjusted budget
Own income funded projects	R 78 931 million	R 1 526 million	R 80 457 million

Internal funding for capital has been increased by R 1 526 million

## **SUMMARY OF CAPITAL ADJUSTEMENT BUDGET 2018/2019 PER DEPARTMENT**

### **PLANNING AND DEVELOPMENT**

The capital budget for this department has decreased by R 5 100 million and the revised budget is R 6 100 million

### **COMMUNITY SERVICES DEPARTMENT**

The capital budget for this department has increased by R 1 433 million and adjusted amount is R 7 164 million

### **FINANCE DEPARTMENT**

The capital budget for this department has increased by R 7 345 million and revised amount is R 17 245 million, The additional budget will be used to buy municipal vehicle for service delivery including two Graders, one TLB and two cheer picker for the electricity department.

### 3 CHAPTER 4: RECOMMENDATIONS

#### RECOMMENDATION (MUNICIPAL MANAGER).

1. THAT the 2018/19 Annual Budget be adjusted in February 2019 in terms of Section 28 of the MFMA.
2. THAT the 2018/2019 Adjustment Budget be submitted to the National and Provincial Treasury via the Mayor.
3. THAT Any errors in the annual budget together with the data strings submitted on National treasury portal for 2018/2019 is corrected as recommended by National treasury and Provincial treasury for compliance purposes.
4. THAT the Council note that the adjustment budget for the income and expenditure projections for the financial year ending 30 June 2019 is more fully explained in Annexure A and Annexure B (Capital Expenditure breakdown) attached to the report in this regard.
5. THAT Council take note that depreciation and debt impairment provision was taken into consideration which are non-cash items amounting **R 170 283 974.00**
6. THAT Council approve that the Policy and Principles on the travelling allowance as approved by Council on 31 May 2018 be amended and replaced with the amended Policy attached as Annexure C and be implemented on the 1 July 2019 next financial year.

**ANNEXURE A**

**LIM344 \_MAKHADO LOCAL MUNICIPALITIES TABLE B4 ADJUSTMENT BUDGET PERFORMANCE (REVENUE ) FEB 2019**

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Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 552	-	-	-	-	-	(1 214)	(1 214)	9 338	11 122	11 734
Service charges - other	-						-	-	-		
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Licences and permits	13 234						-	-	13 234	13 948	14 715
Agency services	58 101						9 035	9 035	67 136	61 238	64 606
Transfers and subsidies	321 473								321 473	352 709	384 151
Other revenue	15 000	-	-	-	-	-	(1 282)	(1 282)	13 718	15 000	15 000
Gains on disposal of PPE							-	-	-		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>836 001</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 328</b>	<b>7 328</b>	<b>843 329</b>	<b>899 039</b>	<b>964 560</b>

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<b>R thousands</b>											
<b>Expenditure By Type</b>											
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Debt impairment	66 063						1 073	1 073	67 136	68 045	70 086
Depreciation & asset impairment	79 893	-	-	-	-	-	23 255	23 255	103 148	82 368	86 898
Finance charges	13 102						52	52	13 154	13 717	14 472
Bulk purchases	154 909	-	-	-	-	-	54 730	54 730	209 639	165 505	176 826
Other materials	3 838						717	717	4 556	4 046	4 268
Contracted services	58 638	-	-	-	-	-	15 878	15 878	74 517	61 593	64 896
Transfers and subsidies	-						-	-	-	-	-
Other expenditure	148 308	-	-	-	-	-	(58 568)	(58 568)	89 740	223 404	235 691
Loss on disposal of PPE							-	-	-		
<b>Total Expenditure</b>	<b>814 077</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25 080</b>	<b>25 080</b>	<b>839 157</b>	<b>928 256</b>	<b>984 385</b>

## ANNEXURE B

## CAPITAL BUDGET ADJUSTMENT 2018/2019

## BUDGET &amp; TREASURY OFFICE

ETS											
CODE	DESCRIPTION	SOURCE	BUDGET	VIREMENT		FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	%
SC	1* mayors car	INCOME	1 500 000.00	-		1 500 000.00	1 094 543.50	405 456.50	(405 456.50)	1 094 543.50	73%
SC	Vehicle for all municipality ( Two graders,Two cheerpicker and one TLB)	INCOME	8 000 000.00	-		8 000 000.00		8 000 000.00	7 500 000.00	15 500 000.00	0%
SC	Furnature for all municipality	INCOME	400 000.00	(50 000.00)		350 000.00	179 204.14	170 795.86		350 000.00	51%
SC	Pay-point Cargo Container and fencing of Madodonga Pay-Point	INCOME	-	50 000.00		50 000.00	-	50 000.00	250 000.00	300 000.00	0%
AL			<b>9 900 000.00</b>	<b>-</b>		<b>9 900 000.00</b>	<b>1 273 747.64</b>	<b>8 626 252.36</b>	<b>7 344 543.50</b>	<b>17 244 543.50</b>	<b>13%</b>
<b>TOTAL BUDGET AND TREASURY BUDGET</b>			<b>9 900 000.00</b>	<b>-</b>		<b>9 900 000.00</b>	<b>1 273 747.64</b>	<b>8 626 252.36</b>	<b>7 344 543.50</b>	<b>17 244 543.50</b>	<b>13%</b>



**CAPITAL BUDGET ADJUSTMENT 2018/2019  
CORPORATE SERVICES DEPARTMENT**

UPGRADE AND ACQUISITION OF NETWORK AND COMMUNICATION SYSTEMS - ICT												
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	additional adjust	FINAL ADJUSTED	%	
SC	Sage People 300 Module Activation	INCOME	600 000.00	(124 350.00)	475 650.00	-	475 650.00		(175 650.00)		300 000.00	0%
SC	Audit based directory reporting software	INCOME	-	124 350.00	124 350.00	124 350.00	-				124 350.00	100%
SC	Upgrade Software: Office 2010 to Office 365 - all users	INCOME	800 000.00	-	800 000.00	-	800 000.00		(800 000.00)		-	0%
SC	Procure 8 hard drives for storage server to complete storage d	INCOME	150000	0	150 000.00	0	150 000.00				150 000.00	0%
SC	Develop Dispatch/ Control Center - software phase 1	INCOME	365 000.00	-	365 000.00	-	365 000.00		(365 000.00)		-	0%
SC	Electronic Agenda for all councillors phase 2	INCOME	290 000.00	-	290 000.00	58 780.00	231 220.00				200 000.00	20%
SC	Internet connection: Vleyfontein Satellite	INCOME	15 000.00	-	15 000.00	-	15 000.00		(15 000.00)		-	0%
SC	Connectivity to nine( 9) Points of services	INCOME	270 000.00	-	270 000.00	-	270 000.00		1 500 000.00		1 770 000.00	0%
SC	Mini DRP hardware & software	INCOME	500 000.00	-	500 000.00	-	500 000.00		(500 000.00)		-	0%
SC	Central municipal VOIP telephone system for City 2025	INCOME	500 000.00	-	500 000.00	-	500 000.00		(500 000.00)		-	0%
SC	Internal network Musakwa Thusong Center for Public Library	INCOME	215 000.00	-	215 000.00	-	215 000.00				215 000.00	0%
SC	Replace two way radio communication equipment - Call Cent	INCOME	55 000.00	-	55 000.00	-	55 000.00				55 000.00	0%
SC	DRP Hardware and Software Budget	INCOME	500 000.00	-	500 000.00	-	500 000.00		(500 000.00)		-	0%
<b>TOTAL</b>			<b>4 260 000.00</b>	<b>-</b>	<b>4 260 000.00</b>	<b>183 130.00</b>	<b>4 076 870.00</b>		<b>(1 445 650.00)</b>		<b>2 814 350.00</b>	<b>4%</b>
ICT EQUIPMENT												
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT		FINAL ADJUSTED	%	
SC	Computer and IT related office equipment all departments	INCOME	450 000.00	-	450 000.00	-	450 000.00				450 000.00	0%
<b>TOTAL</b>			<b>450 000.00</b>	<b>-</b>	<b>450 000.00</b>	<b>-</b>	<b>450 000.00</b>		<b>-</b>		<b>450 000.00</b>	<b>0%</b>
RECORDS MANAGEMENT												
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT		FINAL ADJUSTED	%	
SC	TV & OVHD (For Call Centre office )	INCOME	10 000.00	-	10 000.00	-	10 000.00				10 000.00	0%
SC	Security Door for Registry office	INCOME	30 000.00	-	30 000.00	-	30 000.00				30 000.00	0%
<b>TOTAL</b>			<b>40 000.00</b>	<b>-</b>	<b>40 000.00</b>	<b>-</b>	<b>40 000.00</b>		<b>-</b>		<b>40 000.00</b>	<b>0%</b>
<b>TOTAL CORPORATE SERVICES BUDGET</b>			<b>4 750 000.00</b>	<b>-</b>	<b>4 750 000.00</b>	<b>183 130.00</b>	<b>4 566 870.00</b>		<b>(1 445 650.00)</b>		<b>3 304 350.00</b>	<b>4%</b>

**CAPITAL BUDGET ADJUSTMENT 2018/2019  
COMMUNITY SERVICES DEPARTMENT**

LIBRARY SERVICES										
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	%
SC	Extension of Circulation Area	INCOME	100 000.00	-	100 000.00	-	100 000.00		100 000.00	0%
SC	Carports	INCOME	100 000.00	-	100 000.00	-	100 000.00		100 000.00	0%
SC	Office chairs	INCOME	10 000.00	-	10 000.00	-	10 000.00		10 000.00	0%
SC	Extension of ablution block	INCOME	50 000.00	-	50 000.00	-	50 000.00		50 000.00	0%
SC	M3 (Musekwa Library)	INCOME	150 000.00	-	150 000.00	-	150 000.00	(50 000.00)	100 000.00	0%
<b>TOTAL</b>			<b>410 000.00</b>	<b>-</b>	<b>410 000.00</b>	<b>-</b>	<b>410 000.00</b>	<b>(50 000.00)</b>	<b>360 000.00</b>	<b>0%</b>

PARKS AND RECREATION SECTION										
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	%
SC	Cemetery Management System	INCOME	1 000 000.00	-	1 000 000.00	-	1 000 000.00		1 000 000.00	0%
SC	Development of Dzanani Park	INCOME	500 000.00	-	500 000.00	-	500 000.00		500 000.00	0%
SC	Town swimming pool	INCOME	1 100 000.00	(1 100 000.00)	-	-	-		-	0%
<b>TOTAL</b>			<b>2 600 000.00</b>	<b>(1 100 000.00)</b>	<b>1 500 000.00</b>	<b>-</b>	<b>1 500 000.00</b>	<b>-</b>	<b>1 500 000.00</b>	<b>0%</b>

WASTE MANAGEMENT										
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	%
SC	20 Skip Bins	INCOME	500 000.00	12 500.00	512 500.00	-	512 500.00		512 500.00	0%
SC	Development of Carport and vehicle washing bay at Makhado Landfill	INCOME	500 000.00	-	500 000.00	-	500 000.00		500 000.00	0%
SC	Rehab of Existing landfill site	INCOME	500 000.00	-	500 000.00	-	500 000.00		500 000.00	0%
<b>TOTAL</b>			<b>1 500 000.00</b>	<b>12 500.00</b>	<b>1 512 500.00</b>	<b>-</b>	<b>1 512 500.00</b>	<b>-</b>	<b>1 512 500.00</b>	<b>0%</b>

PROTECTION SERVICES										
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	%
SC	Bio-Metric Access control System	INCOME	-	-	-	-	-	1 500 000.00	1 500 000.00	0%
<b>TOTAL</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 500 000.00</b>	<b>1 500 000.00</b>	<b>0%</b>

DZANANI TRAFFIC STATION										
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	%
SC	Installation of alarm system	INCOME	100 000.00	(12 500.00)	87 500.00	70 708.00	16 792.00	(16 792.00)	70 708.00	81%
SC	Purchasing of new category for safety and provision of welding	INCOME	-	121 639.00	121 639.00	121 639.43	(0.43)		121 639.00	100%
<b>TOTAL</b>			<b>100 000.00</b>	<b>109 139.00</b>	<b>209 139.00</b>	<b>192 347.43</b>	<b>16 791.57</b>	<b>(16 792.00)</b>	<b>192 347.00</b>	<b>92%</b>

MAKHADO TRAFFIC STATION										
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	%
SC	Purchase of 2 X Computers & Printer for traffic administration	INCOME	25 000.00	-	25 000.00	-	25 000.00		25 000.00	0%
SC	Installation of 1 X Airconditioner at Information Centre / Helpdes	INCOME	20 000.00	-	20 000.00	-	20 000.00		20 000.00	0%
SC	Purchase of 5 X High-back chairs for Cashiers	INCOME	20 000.00	-	20 000.00	-	20 000.00		20 000.00	0%
SC	Relocation of Licensing function from civic	INCOME	-	978 361.00	978 361.00	-	978 361.00		978 361.00	0%
SC	Construction of cattle pound storage room	INCOME	250 000.00	-	250 000.00	-	250 000.00		250 000.00	0%
SC	Purchasing of 1 x printer for pound section	INCOME	6 000.00	-	6 000.00	-	6 000.00		6 000.00	0%
SC	Installation of alarm system	INCOME	100 000.00	-	100 000.00	-	100 000.00		100 000.00	0%
<b>TOTAL</b>			<b>421 000.00</b>	<b>978 361.00</b>	<b>1 399 361.00</b>	<b>-</b>	<b>1 399 361.00</b>	<b>-</b>	<b>1 399 361.00</b>	<b>0%</b>

WATERVAL TRAFFIC STATION										
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	%
SC	Paving of parking area	INCOME	300 000.00	-	300 000.00	-	300 000.00		300 000.00	0%
SC	Installation of alarm system	INCOME	100 000.00	-	100 000.00	-	100 000.00		100 000.00	0%
SC	Standby (backup)Electricity power Generator	INCOME	300 000.00	-	300 000.00	-	300 000.00		300 000.00	0%
<b>TOTAL</b>			<b>700 000.00</b>	<b>-</b>	<b>700 000.00</b>	<b>-</b>	<b>700 000.00</b>	<b>-</b>	<b>700 000.00</b>	<b>0%</b>

<b>TOTAL COMMUNITY SERVICES BUDGET</b>			<b>5 731 000.00</b>	<b>-</b>	<b>5 731 000.00</b>	<b>192 347.43</b>	<b>5 538 652.57</b>	<b>1 433 208.00</b>	<b>7 164 208.00</b>	<b>3%</b>
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CAPITAL BUDGET ADJUSTMENT 2018/2019										
PLANNING AND DEVELOPMENT										
LED										
COD	DESCRIPTION	SOURCES	BUDGET	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	%	COMMENTS
SC	Dzanani Traders Market	INCOME	500 000.00	500 000.00	-	500 000.00		500 000.00	0%	Appointed
SC	Tshakhuma Fruit Market	INCOME	2 400 000.00	2 400 000.00	645 106.68	1 754 893.32	2 400 000.00	4 800 000.00	27%	Project in progress
SC	Designs/Planning for N1 Tourism Park inclusive of Arts and Craft Centre	INCOME	300 000.00	300 000.00	-	300 000.00		300 000.00	0%	Appointed
SC	Incubation Centre	INCOME	500 000.00	500 000.00	-	500 000.00		500 000.00	-	Appointed
SC	Re-Allocation of Stadium	INCOME	7 500 000.00	7 500 000.00	-	7 500 000.00	(7 500 000.00)	-	-	
<b>TOTAL</b>			<b>11 200 000.00</b>	<b>11 200 000.00</b>	<b>645 106.68</b>	<b>10 554 893.32</b>	<b>(5 100 000.00)</b>	<b>6 100 000.00</b>	<b>6%</b>	
<b>TOTAL PLANNING AND DEVELOPMENT BUDGET</b>			<b>11 200 000.00</b>	<b>11 200 000.00</b>	<b>645 106.68</b>	<b>10 554 893.32</b>	<b>(5 100 000.00)</b>	<b>6 100 000.00</b>	<b>6%</b>	

**CAPITAL BUDGET ADJUSTMENT 2018/2019**

**REGIONAL OFFICES**

**DZANANI REGIONAL OFFICE**

COI	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	%
SC	Borehole at Dzanani Regional Office	INCOME	70 000.00	79 500.00	149 500.00	130 000.00	19 500.00	49 500.00	199 000.00	87%
SC	Borehole at the Transfer Station	INCOME	70 000.00	(70 000.00)	-	-	-		-	0%
SC	Street Names : Dzanani Township	INCOME	300 000.00	-	300 000.00	-	300 000.00	(230 000.00)	70 000.00	0%
SC	Paving of Office Yard	INCOME	350 000.00	(20 000.00)	330 000.00	-	330 000.00		330 000.00	0%
SC	Submersible pump for Rabali Stadium	INCOME	-	20 000.00	20 000.00	-	20 000.00		20 000.00	0%
SC	Pedestrian Roller Two Drums	INCOME	150 000.00	-	150 000.00	-	150 000.00	(150 000.00)	-	0%
<b>TOTAL</b>			<b>940 000.00</b>	<b>9 500.00</b>	<b>949 500.00</b>	<b>130 000.00</b>	<b>819 500.00</b>	<b>(330 500.00)</b>	<b>619 000.00</b>	<b>14%</b>

**WATERVAL REGIONAL OFFICE**

COI	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	%
SC	Pedestrian Roller & Trailer	INCOME	600 000.00	-	600 000.00	-	600 000.00	-500 000.00	100 000.00	0%
SC	Lawn Mower Machines for Parks	INCOME	600 000.00	-	600 000.00	-	600 000.00		600 000.00	0%
SC	Ablution Facilities	INCOME	550 000.00	-	550 000.00	-	550 000.00		550 000.00	0%
SC	Carport for Waterval Regional Offices	INCOME	650 000.00	-	650 000.00	-	650 000.00		650 000.00	0%
SC	2 X Water Tanks	INCOME	20 000.00	-	20 000.00	13 000.00	7 000.00		20 000.00	65%
<b>TOTAL</b>			<b>2 420 000.00</b>	<b>-</b>	<b>2 420 000.00</b>	<b>13 000.00</b>	<b>2 407 000.00</b>	<b>(500 000.00)</b>	<b>1 920 000.00</b>	<b>1%</b>

<b>TOTAL REGIONAL OFFICES BUDGET</b>			<b>3 360 000.00</b>	<b>9 500.00</b>	<b>3 369 500.00</b>	<b>143 000.00</b>	<b>3 226 500.00</b>	<b>(830 500.00)</b>	<b>2 539 000.00</b>	<b>4%</b>
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**CAPITAL BUDGET ADJUSTMENT 2018/2019**  
**TECHNICAL SERVICES DEPARTMENT**

**ELECTRICAL ENGINEERING**

	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	%
SC	New Air conditioners	INCOME	100 000.00	-	100 000.00	-	100 000.00		100 000.00	0%
SC	Replacement Air conditioners	INCOME	200 000.00	-	200 000.00	75 506.00	124 494.00		200 000.00	38%
SC	CT VT Units 11kv & 22kV various sub stations	INCOME	400 000.00	-	400 000.00	-	400 000.00		400 000.00	0%
SC	Incomer intake point Eskom Substation	INCOME	2 000 000.00	-	2 000 000.00	-	2 000 000.00	(1 000 000.00)	1 000 000.00	0%
SC	Low voltage problems Rural Farming	INCOME	2 000 000.00	-	2 000 000.00	503 904.63	1 496 095.37	-1 496 095.37	503 904.63	24%
SC	Recloser and controllers whole network	INCOME	1 200 000.00	-	1 200 000.00	-	1 200 000.00		1 200 000.00	0%
SC	Ring Main Units 11kV (RMU)	INCOME	2 500 000.00	-	2 500 000.00	-	2 500 000.00		2 500 000.00	0%
SC	Standby quarters additional rooms	INCOME	300 000.00	-	300 000.00	-	300 000.00	100 000.00	400 000.00	0%
SC	Standby quarters 10kl tank with pressure pump and connection	INCOME	50 000.00	-	50 000.00	-	50 000.00		50 000.00	0%
SC	Sub Station Battery chargers	INCOME	300 000.00	-	300 000.00	-	300 000.00		300 000.00	0%
SC	Transformers 2x10MVA 22/11	INCOME	3 000 000.00	-	3 000 000.00	-	3 000 000.00	(3 000 000.00)	-	0%
SC	Transformers 1x5MVA 22/11	INCOME	1 600 000.00	-	1 600 000.00	-	1 600 000.00	(1 600 000.00)	-	0%
SC	Cricket substation control building	INCOME	150 000.00	-	150 000.00	47 450.00	102 550.00	-	150 000.00	32%
SC	Emmerentia substation refurbishment	INCOME	150 000.00	-	150 000.00	-	150 000.00	(150 000.00)	-	0%
SC	Upgrade Levubu 2 line	INCOME	500 000.00	-	500 000.00	-	500 000.00	(500 000.00)	-	0%
SC	Upgrade Mara Line	INCOME	500 000.00	-	500 000.00	138 776.42	361 223.58	1 000 000.00	1 500 000.00	28%
SC	Upgrade Levubu East line	INCOME	2 000 000.00	-	2 000 000.00	-	2 000 000.00	(2 000 000.00)	-	0%
SC	Upgrade and reroute Beaufort West line	INCOME	500 000.00	-	500 000.00	-	500 000.00	-	500 000.00	0%
SC	Upgrade Urban Substations	INCOME	2 500 000.00	-	2 500 000.00	-	2 500 000.00	(2 500 000.00)	-	0%
SC	Upgrading Mountain line	INCOME	2 500 000.00	-	2 500 000.00	-	2 500 000.00	(2 500 000.00)	-	0%
SC	Construct Used transformer bay with oil catch-pit at workshop	INCOME	200 000.00	-	200 000.00	-	200 000.00	(200 000.00)	-	0%
SC	Voltage regulators tshipise	INCOME	100 000.00	-	100 000.00	-	100 000.00	(100 000.00)	-	0%
SC	Refurbish female and male ablution building	INCOME	300 000.00	-	300 000.00	-	300 000.00	-	300 000.00	0%
SC	Kitchen (open type) at workshop	INCOME	100 000.00	-	100 000.00	11 900.00	88 100.00	50 000.00	150 000.00	12%
SC	High Masts	INCOME	2 000 000.00	-	2 000 000.00	-	2 000 000.00	-	2 000 000.00	0%
<b>TOTAL</b>			<b>25 150 000.00</b>	<b>-</b>	<b>25 150 000.00</b>	<b>777 537.05</b>	<b>24 372 462.95</b>	<b>(13 896 095.37)</b>	<b>11 253 904.63</b>	<b>3%</b>

**ELECTRIFICATION**

CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	%
SC	Electrification in Eskom Areas top up from income	INCOME	3 000 000.00	-	3 000 000.00	-	3 000 000.00	4 000 000.00	7 000 000.00	0%
SC	Electrification, Post Connections & extensions Munic area	INCOME	5 000 000.00	-	5 000 000.00	-	5 000 000.00		5 000 000.00	0%
SC	Planning and Design of New Ribolwa Substation	INCOME						500 000.00	500 000.00	
SC	Electrification of 170 Residential sites at Tshikota Township	INCOME	3 000 000.00	-	3 000 000.00	-	3 000 000.00	-2 000 000.00	1 000 000.00	0%
<b>TOTAL</b>			<b>11 000 000.00</b>	<b>-</b>	<b>11 000 000.00</b>	<b>-</b>	<b>11 000 000.00</b>	<b>2 500 000.00</b>	<b>13 500 000.00</b>	<b>0%</b>

ELECTRIFICATION										
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	0%
SC	Planning and Design of New Ribolwa Substation	INEP	2 000 000.00	-	2 000 000.00	-	2 000 000.00	-2 000 000.00	-	0%
SC	Electrification of Songozwi Farm	INEP	682 000.00	-	682 000.00	31 648.00	650 352.00		682 000.00	5%
SC	MV Line for Songozwi Farm	INEP	1 784 500.00	-	1 784 500.00	368 585.71	1 415 914.29		1 784 500.00	21%
SC	Electrification of Mudimeli village	INEP	2 681 500.00	-	2 681 500.00	535 183.19	2 146 316.81		2 681 500.00	20%
SC	Electrification of Mashau Tshilaphala village	INEP	2 015 000.00	-	2 015 000.00	106 720.00	1 908 280.00		2 015 000.00	5%
SC	Electrification of Muanandzhele / Mavhungeni	INEP	7 750 000.00	-	7 750 000.00	5 927 250.47	1 822 749.53	2 000 000.00	9 750 000.00	76%
<b>TOTAL</b>			<b>16 913 000.00</b>	<b>-</b>	<b>16 913 000.00</b>	<b>6 969 387.37</b>	<b>9 943 612.63</b>		<b>16 913 000.00</b>	<b>41%</b>
CIVIL ENGINEERING SECTION										
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	%
SC	Sereni Themba to Mashamba Post Office Access Road 3	MIG	2 310 000.00	4 000 000.00	6 310 000.00	3 209 799.40	3 100 200.60	-6 310 000.00	-	0%
SC	Landfill site makhado	MIG	3 500 000.00	-	3 500 000.00		3 500 000.00	-800 000.00	2 700 000.00	0%
SC	Tshikwarani, Manavhela, Zamkomste Access Road Phase 2	MIG	1 800 000.00	9 000 000.00	10 800 000.00	13 631 170.15	(2 831 170.15)	2 130 233.38	12 930 233.38	100%
	Tshikwarani, Manavhela, Zamkomste Access Road Phase 3							8 938 274.93	8 938 274.93	
SC	Tshedza to Vuvha Access Road Phase 2	MIG	1 100 000.00	3 000 000.00	4 100 000.00	3 743 205.74	356 794.26		4 100 000.00	91%
	Tshedza to Vuvha Access Road Phase 3							1 672 990.24	1 672 990.24	
SC	Mbhokota, Gombita, Tshivhuyuni to Mphagi Road Phase 2	MIG	5 000 000.00	6 000 000.00	11 000 000.00	8 299 647.53	2 700 352.47	(56 937.21)	10 943 062.79	75%
	Mbhokota, Gombita, Tshivhuyuni to Mphagi Road Phase 3							1 219 468.67	1 219 468.67	
SC	Valdezia Access Road Phase 2	MIG	15 000 000.00	(6 000 000.00)	9 000 000.00	1 475 343.52	7 524 656.48	(714 309.28)	8 285 690.72	16%
SC	Fencing of Makhado Municipality Cemetry	MIG	2 000 000.00	-	2 000 000.00		2 000 000.00	(2 000 000.00)	-	0%
SC	Mudimeli Bridge and Access Road Phase 2	MIG	3 300 000.00	1 400 000.00	4 700 000.00	5 135 958.29	(435 958.29)	1 172 519.07	5 872 519.07	109%
	Mudimeli Bridge and Access Road Phase 3							6 965 519.89	6 965 519.89	
SC	Waterval Sports Facility Phase 2	MIG	11 000 000.00	-	11 000 000.00	2 882 949.89	8 117 050.11	1 000 000.00	12 000 000.00	26%
SC	Lutanandwa Bridge	MIG	700 000.00	(700 000.00)	-		-		-	0%
SC	Erf 210 Burger Street market revitalization project	MIG	3 000 000.00	(3 000 000.00)	-		-		-	0%
SC	Kutama / Sinthumule Sports Facility	MIG	700 000.00	(700 000.00)	-		-		-	0%
SC	Waterval Stormwater	MIG	700 000.00	-	700 000.00		700 000.00	-700 000.00	-	0%
SC	Chavani to Bungeni Road Phase 2	MIG	18 000 000.00	(13 000 000.00)	5 000 000.00		5 000 000.00	-5 000 000.00	-	0%
SC	Piesanghoek to Khunda Road Phase 4	MIG	15 000 000.00	-	15 000 000.00	810 056.83	14 189 943.17	(6 517 759.69)	8 482 240.31	5%
SC	Erection of High Masts in Makhado	MIG	2 400 000.00	-	2 400 000.00		2 400 000.00	-400 000.00	2 000 000.00	0%
SC	PMU Management Fees	MIG	2 222 000.00	-	2 222 000.00	564 563.35	1 657 436.65	-600 000.00	1 622 000.00	25%
<b>TOTAL</b>			<b>87 732 000.00</b>	<b>-</b>	<b>87 732 000.00</b>	<b>39 752 694.69</b>	<b>47 979 305.31</b>	<b>(0.00)</b>	<b>87 732 000.00</b>	<b>45%</b>
CIVIL ENGINEERING SECTION- OWN FUNDING										
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	%
SC	Sereni Themba to Mashamba Post Office Access Road 3	INCOME						3 800 000.00	3 800 000.00	0%
SC	Lutanandwa Bridge	INCOME						700 000.00	700 000.00	0%
SC	Erf 210 Burger Street market revitalization project	INCOME						700 000.00	700 000.00	0%
SC	Kutama / Sinthumule Sports Facility	INCOME						700 000.00	700 000.00	0%
SC	Waterval Stormwater	INCOME						700 000.00	700 000.00	0%
SC	Erection of High Masts in Makhado	INCOME						400 000.00	400 000.00	0%
SC	Chavani to Bungeni Road Phase 2	INCOME						3 400 000.00	3 400 000.00	0%
<b>TOTAL</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 400 000.00</b>	<b>10 400 000.00</b>	<b>0%</b>

ANNEXURE B

ROADS AND STORM WATER										
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	%
SC	Rehabilitation of Streets in Waterval	INCOME	700 000.00	-	700 000.00	-	700 000.00	100 000.00	800 000.00	0%
SC	Pedestrian Roller	INCOME	500 000.00	-	500 000.00	-	500 000.00		500 000.00	0%
SC	3 x Tar Cutter Machine	INCOME	200 000.00	-	200 000.00	-	200 000.00		200 000.00	0%
SC	3 x Trailers	INCOME	100 000.00	-	100 000.00	-	100 000.00		100 000.00	0%
SC	Trailer mounted 2000L tank with Fog Spray (weed killer)	INCOME	200 000.00	-	200 000.00	-	200 000.00		200 000.00	0%
<b>TOTAL</b>			<b>1 700 000.00</b>	<b>-</b>	<b>1 700 000.00</b>	<b>-</b>	<b>1 700 000.00</b>	<b>100 000.00</b>	<b>1 800 000.00</b>	<b>0%</b>
PROVISION OF TOOLS, EQUIPMENT & MATERIALS ( MECHANICAL WORKSHOP)										
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	%
SC	Paving of Mechanical Workshop	INCOME	550 000.00	-	550 000.00	-	550 000.00		550 000.00	0%
SC	Low-bed Truck	INCOME	2 000 000.00	-	2 000 000.00	-	2 000 000.00	1 000 000.00	3 000 000.00	0%
<b>TOTAL</b>			<b>2 550 000.00</b>	<b>-</b>	<b>2 550 000.00</b>	<b>-</b>	<b>2 550 000.00</b>	<b>1 000 000.00</b>	<b>3 550 000.00</b>	<b>0%</b>
BUILDING MAINTENANCE										
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	ADJUSTMENT	FINAL ADJUSTED	%
SC	Renovation of Vleifontein Hall and Fence	INCOME	600 000.00	(9 500.00)	590 500.00	-	590 500.00	150 000.00	740 500.00	0%
SC	Siloam and Dzanani Taxi Rank Paving and Ablution	INCOME	520 000.00	-	520 000.00	-	520 000.00		520 000.00	0%
SC	Fort Hendrina Palisade Fencing	INCOME	20 000.00	-	20 000.00	-	20 000.00		20 000.00	0%
SC	Concrete Mixer	INCOME	50 000.00	-	50 000.00	-	50 000.00		50 000.00	0%
SC	Road Marking Machine	INCOME	500 000.00	-	500 000.00	-	500 000.00	470 000.00	970 000.00	0%
SC	Recreational Facility at N1 Park (planning)	INCOME	500 000.00	-	500 000.00	-	500 000.00	-500 000.00	-	0%
SC	Installation of Lift at Civic Centre	INCOME	300 000.00	-	300 000.00	-	300 000.00	300 000.00	600 000.00	0%
SC	New Council Chamber and Offices (planning)	INCOME	700 000.00	-	700 000.00	-	700 000.00		700 000.00	0%
SC	Ha- Mutsha Community Hall Extension of Fence	INCOME	400 000.00	-	400 000.00	-	400 000.00	-400 000.00	-	0%
<b>TOTAL</b>			<b>3 590 000.00</b>	<b>(9 500.00)</b>	<b>3 580 500.00</b>	<b>-</b>	<b>3 580 500.00</b>	<b>20 000.00</b>	<b>3 600 500.00</b>	<b>0%</b>
<b>TOTAL TECHNICAL SERVICES BUDGET</b>			<b>148 635 000.00</b>	<b>(9 500.00)</b>	<b>148 625 500.00</b>	<b>47 499 619.11</b>	<b>101 125 880.89</b>	<b>123 904.63</b>	<b>148 749 404.63</b>	<b>32%</b>

REVISED CASHFLOW BUDGET 2018/2019 FINANCIAL YEAR

REVISED CASHFLOW STATEMENT												
Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov.	Adjusts.	Adjusts.	Budget	Budget	Budget
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B												
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<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		55 915						10 962	10 962	66 877	58 879	62 117
Service charges		349 694						(10 279)	(10 279)	339 415	373 461	398 857
Other revenue		88 852						7 321	7 321	96 173	92 840	97 121
Government - operating	1	321 473						(500)	(500)	320 973	352 709	384 151
Government - capital	1	104 645						-	-	104 645	106 217	111 322
Interest		20 067						(676)	(676)	19 391	21 151	22 314
Dividends		-						-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(654 647)						1 773	1 773	(652 873)	(764 125)	(812 929)
Finance charges		(13 102)						52	52	(13 050)	(13 717)	(14 472)
Transfers and Grants	1	-						-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>272 898</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 653</b>	<b>8 653</b>	<b>281 551</b>	<b>227 414</b>	<b>248 481</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-						-	-	-	-	-
Decrease (Increase) in non-current debtors		-						-	-	-	-	-
Decrease (increase) other non-current receivables		-						-	-	-	-	-
Decrease (increase) in non-current investments		-						-	-	-	-	-
<b>Payments</b>												
Capital assets		(162 639)						(20 841)	(20 841)	(183 480)	(226 835)	(186 877)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(162 639)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20 841)</b>	<b>(20 841)</b>	<b>(183 480)</b>	<b>(226 835)</b>	<b>(186 877)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-						-	-	-	-	-
Borrowing long term/refinancing		-						-	-	-	-	-
Increase (decrease) in consumer deposits		-						-	-	-	-	-
<b>Payments</b>												
Repayment of borrowing		-						-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>110 259</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12 187)</b>	<b>(12 187)</b>	<b>98 071</b>	<b>579</b>	<b>61 604</b>
Cash/cash equivalents at the year begin:	2	21 020								21 020	119 091	119 670
Cash/cash equivalents at the year end:	2	226 176						(12 187)	(12 187)	119 091	119 670	181 275



