

DC42 Sedibeng - Table B2 Adjustments Budget Financial Performance (functional classification) - 21/02/2019

Standard Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
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		283,289	-	-	-	-	-	230	230	283,519	292,442	302,208
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		283,289	-	-	-	-	-	230	230	283,519	292,442	302,208
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		4,464	-	-	-	-	-	1,526	1,526	5,990	2,198	2,315
Community and social services		2,964	-	-	-	-	-	1,526	1,526	4,490	619	651
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		1,500	-	-	-	-	-	-	-	1,500	1,580	1,663
Economic and environmental services		77,468	-	-	-	-	-	-	-	77,468	81,589	85,925
Planning and development		5,436	-	-	-	-	-	-	-	5,436	5,739	6,055
Road transport		72,032	-	-	-	-	-	-	-	72,032	75,850	79,870
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		10,746	-	-	-	-	-	-	-	10,746	11,315	11,915
Total Revenue - Functional	2	375,966	-	-	-	-	-	1,756	1,756	377,722	387,544	402,363
Expenditure - Functional												
Governance and administration		210,163	-	-	-	-	-	10,637	10,637	220,801	224,804	236,718
Executive and council		49,495	-	-	-	-	-	880	880	50,375	60,731	63,949
Finance and administration		155,198	-	-	-	-	-	9,202	9,202	164,400	164,073	172,769
Internal audit		5,471	-	-	-	-	-	555	555	6,025	-	-
Community and public safety		63,902	-	-	-	-	-	742	742	64,644	63,569	66,938
Community and social services		28,759	-	-	-	-	-	28	28	28,787	26,564	27,971
Sport and recreation		2,516	-	-	-	-	-	34	34	2,550	2,650	2,790
Public safety		7,839	-	-	-	-	-	(184)	(184)	7,655	8,255	8,692
Housing		1,475	-	-	-	-	-	(28)	(28)	1,446	1,553	1,635
Health		23,313	-	-	-	-	-	892	892	24,205	24,548	25,849
Economic and environmental services		92,910	-	-	-	-	-	2,465	2,465	95,376	97,018	102,170
Planning and development		27,815	-	-	-	-	-	1,366	1,366	29,181	28,472	29,992
Road transport		61,059	-	-	-	-	-	1,730	1,730	62,789	64,295	67,703
Environmental protection		4,036	-	-	-	-	-	(631)	(631)	3,406	4,250	4,475
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		19,275	-	-	-	-	-	1,709	1,709	20,984	20,297	21,373
Total Expenditure - Functional	3	386,251	-	-	-	-	-	15,553	15,553	401,804	405,687	427,199
Surplus/ (Deficit) for the year		(10,285)	-	-	-	-	-	(13,797)	(13,797)	(24,082)	(18,143)	(24,836)

- References**
- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
 - Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
 - Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
 - All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
 - Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
 - Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
 - Increases of funds approved under MFMA section 31
 - Adjustments approved in accordance with MFMA section 29
 - Adjustments to transfers from National or Provincial Government
 - Adjusts. = 'Other Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
 - G = B + C + D + E + F
 - Adjusted Budget H = (A or A1/2 etc) + G

DC42 Sediberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 21/02/2019

Description	Ref	Budget Year 2018/19									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 2019/20 Adjusted Budget	+2 2020/21 Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - other												
Rental of facilities and equipment		490	-	-	-	-	-	-	-	490	516	543
Interest earned - external investments		1,680	-	-	-	-	-	220	220	1,900	1,769	1,863
Interest earned - outstanding debtors												
Dividends received												
Fines, penalties and forfeits												
Licences and permits		1,500	-	-	-	-	-	-	-	1,500	1,580	1,663
Agency services		72,032	-	-	-	-	-	-	-	72,032	87,608	92,251
Transfers and subsidies		277,241	-	-	-	-	-	1,472	1,472	278,713	280,006	289,166
Other revenue	2	22,883	-	-	-	-	-	64	64	22,947	12,338	12,992
Gains on disposal of PPE		140	-	-	-	-	-	-	-	140	147	155
Total Revenue (excluding capital transfers and contributions)		375,966						1,756	1,756	377,722	383,964	398,634
Expenditure By Type												
Employee related costs		252,667	-	-	-	-	-	7,623	7,623	260,290	266,058	280,159
Remuneration of councillors		14,028	-	-	-	-	-	(854)	(854)	13,174	14,771	15,554
Debt impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		12,099	-	-	-	-	-	(479)	(479)	11,620	12,740	13,416
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		7,454	-	-	-	-	-	429	429	7,882	7,849	8,265
Contracted services		50,344	-	-	-	-	-	8,452	8,452	58,796	55,634	58,593
Transfers and subsidies		9,502	-	-	-	-	-	-	-	9,502	8,727	9,190
Other expenditure		40,118	-	-	-	-	-	382	382	40,500	39,866	41,978
Loss on disposal of PPE		40	-	-	-	-	-	-	-	40	42	44
Total Expenditure		386,251						15,553	15,553	401,804	405,687	427,199
Surplus/(Deficit)		(10,285)						(13,797)	(13,797)	(24,082)	(21,723)	(28,565)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	3,580	3,729
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)												
Surplus/(Deficit) before taxation		(10,285)						(13,797)	(13,797)	(24,082)	(18,143)	(24,836)
Taxation												
Surplus/(Deficit) after taxation		(10,285)						(13,797)	(13,797)	(24,082)	(18,143)	(24,836)
Attributable to minorities												
Surplus/(Deficit) attributable to municipality		(10,285)						(13,797)	(13,797)	(24,082)	(18,143)	(24,836)
Share of surplus/ (deficit) of associate												
Surplus/ (Deficit) for the year		(10,285)						(13,797)	(13,797)	(24,082)	(18,143)	(24,836)

- References**
1. Classifications are revenue sources and expenditure type
 2. Detail to be provided in Table SB1
 3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
 4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
 5. Increases of funds approved under MFMA section 31
 6. Adjustments approved in accordance with MFMA section 29
 7. Adjustments to transfers from National or Provincial Government
 8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
 9. G = B + C + D + E + F
 10. Adjusted Budget H = (A or A1/2 etc) + G

DC42 Sedibeng - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 21/02/2019

Description	Ref	Budget Year 2018/19									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 2019/20	+2 2020/21
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote 01 - Executive & Council	2	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Roads And Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted												
Vote 01 - Executive & Council	2	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		1,500	-	-	-	-	-	136	136	1,636	1,580	1,663
Vote 03 - Corporate Services		2,100	-	-	-	-	-	150	150	2,250	2,211	2,328
Vote 04 - Roads And Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		3,600	-	-	-	-	-	286	286	3,886	3,791	3,992
Total Capital Expenditure - Vote		3,600	-	-	-	-	-	286	286	3,886	3,791	3,992
Capital Expenditure - Functional												
Governance and administration												
Executive and council		3,600	-	-	-	-	-	286	286	3,886	3,791	3,992
Finance and administration		3,600	-	-	-	-	-	286	286	3,886	3,791	3,992
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety												
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services												
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services												
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	3,600	-	-	-	-	-	286	286	3,886	3,791	3,992
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital												
Public contributions & donations	4	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		3,600	-	-	-	-	-	286	286	3,886	3,791	3,992
Total Capital Funding		3,600	-	-	-	-	-	286	286	3,886	3,791	3,992

References:

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

DC42 Sedibeng - Table B6 Adjustments Budget Financial Position - 21/02/2019

Description	Ref	Budget Year 2018/19									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 2019/20 Adjusted Budget	+2 2020/21 Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash		22,807	-	-	-	-	-	-	-	22,807	1,855	-
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	-	-	-	-	-
Other debtors		48,156	-	-	-	-	-	-	-	48,156	59,915	72,296
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		-	-	-	-	-	-	-	-	-	-	-
Total current assets		70,963	-	-	-	-	-	-	-	70,963	61,770	72,296
Non current assets												
Long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	110,864	-	-	-	-	-	150	150	111,014	96,296	86,872
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		1,500	-	-	-	-	-	136	136	1,636	2,656	2,656
Other non-current assets		-	-	-	-	-	-	-	-	-	4,463	4,463
Total non current assets		112,364	-	-	-	-	-	286	286	112,650	103,415	93,991
TOTAL ASSETS		183,327	-	-	-	-	-	286	286	183,613	165,184	166,287
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	25,939
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables		136,386	-	-	-	-	-	14,083	14,083	150,469	161,851	161,851
Provisions		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		136,386	-	-	-	-	-	14,083	14,083	150,469	161,851	187,790
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	25,465	-	-	-	-	-	-	-	25,465	-	-
Total non current liabilities		25,465	-	-	-	-	-	-	-	25,465	-	-
TOTAL LIABILITIES		161,851	-	-	-	-	-	14,083	14,083	175,934	161,851	187,790
NET ASSETS	2	21,476	-	-	-	-	-	(13,797)	(13,797)	7,680	3,333	(21,503)
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		21,476	-	-	-	-	-	(13,797)	(13,797)	7,680	3,333	(21,503)
Reserves		-	-	-	-	-	-	-	-	-	-	-
Minorities' interests		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		21,476	-	-	-	-	-	(13,797)	(13,797)	7,680	3,333	(21,503)

References

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

DC42 Sedibeng - Table B7 Adjustments Budget Cash Flows - 21/02/2019

Description	Ref	Budget Year 2018/19									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 2019/20 Adjusted Budget	+2 2020/21 Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates									-	-		
Service charges									-	-		
Other revenue		96,905						64	64	96,969	102,041	107,449
Government - operating	1	274,825						1,472	1,472	276,297	280,006	289,166
Government - capital	1	-							-	-	-	-
Interest		1,680						220	220	1,900	1,769	1,863
Dividends		-							-	-	-	-
Payments												
Suppliers and employees		(347,357)						(1,470)	(1,470)	(348,828)	(395,936)	(416,931)
Finance charges		-							-	-	-	-
Transfers and Grants	1	(9,288)							-	(9,288)	(8,727)	(9,190)
NET CASH FROM/(USED) OPERATING ACTIVITIES		16,765	-	-	-	-	-	286	286	17,051	(20,846)	(27,642)
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		140							-	140	3,685	3,840
Decrease (Increase) in non-current debtors									-	-	-	-
Decrease (increase) other non-current receivables									-	-	-	-
Decrease (increase) in non-current investments									-	-	-	-
Payments												
Capital assets		(3,600)						(286)	(286)	(3,886)	(3,791)	(3,992)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3,460)	-	-	-	-	-	(286)	(286)	(3,746)	(106)	(152)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-	-	-
Borrowing long term/refinancing									-	-	-	-
Increase (decrease) in consumer deposits									-	-	-	-
Payments												
Repayment of borrowing									-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		13,305	-	-	-	-	-	-	-	13,305	(20,952)	(27,794)
Cash/cash equivalents at the year begin:	2	9,502							-	9,502	22,807	1,855
Cash/cash equivalents at the year end:	2	22,807							-	22,807	1,855	(25,939)

References

- Local/District municipalities to include transfers from/to District/Local Municipalities
- Cash equivalents includes investments with maturities of 3 months or less
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

DC42 Sedibeng - Table B8 Cash backed reserves/accumulated surplus reconciliation - 21/02/2019

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	22,807	-	-	-	-	-	-	-	22,807	1,855	(25,939)
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		22,807	-	-	-	-	-	-	-	22,807	1,855	(25,939)
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	12,500	12,500
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	88,230	-	-	-	-	-	14,083	14,083	102,313	89,437	77,055
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		88,230	-	-	-	-	-	14,083	14,083	102,313	101,937	89,555
Surplus(shortfall)		(65,423)	-	-	-	-	-	(14,083)	(14,083)	(79,506)	(100,081)	(115,494)

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably h
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

Operational Buildings													
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets													
Servitudes													
Licences and Rights		1,500	-	-	-	-	-	136	136	1,636	1,580	1,663	
Intangible Assets		1,500	-	-	-	-	-	136	136	1,636	1,580	1,663	
Computer Equipment		650	-	-	-	-	-	-	-	650	1,948	2,051	
Furniture and Office Equipment		250	-	-	-	-	-	150	150	400	263	277	
Machinery and Equipment		108,764	-	-	-	-	-	-	-	108,764	95,161	85,536	
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	
Land													
Zoo's, Marine and Non-biological Animals													
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	112,364	-	-	-	-	-	286	286	112,650	98,952	89,528	
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment		12,099	-	-	-	-	-	(479)	(479)	11,620	12,740	13,416	
Repairs and Maintenance by asset class	3	10,296	-	-	-	-	-	(335)	(335)	9,960	6,222	6,551	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		4,218	-	-	-	-	-	50	50	4,267	-	-	
Infrastructure		4,218	-	-	-	-	-	50	50	4,267	-	-	
Community Facilities		129	-	-	-	-	-	-	-	129	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Community Assets		129	-	-	-	-	-	-	-	129	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		1,700	-	-	-	-	-	-	-	1,700	6,222	6,551	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Other Assets		1,700	-	-	-	-	-	-	-	1,700	6,222	6,551	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		150	-	-	-	-	-	50	50	200	-	-	
Machinery and Equipment		730	-	-	-	-	-	(300)	(300)	430	-	-	
Transport Assets		3,369	-	-	-	-	-	(135)	(135)	3,234	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		22,395	-	-	-	-	-	(814)	(814)	21,581	18,962	19,967	
Renewal and upgrading of Existing Assets as % of total capex		93.1%	0.0%							93.6%	93.1%	93.1%	
Renewal and upgrading of Existing Assets as % of deprecn"		27.7%	0.0%							31.3%	27.7%	27.7%	
R&M as a % of PPE		9.2%	0.0%							8.8%	6.3%	7.3%	
Renewal and upgrading and R&M as a % of PPE		12.1%	0.0%							12.1%	9.9%	11.5%	

- References**
- Detail of new assets provided in Table SB18a
 - Detail of renewal of existing assets provided in Table SB18b
 - Detail of upgrading of existing assets provided in Table SB18e
 - Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
 - Must reconcile to total capital expenditure on Budgeted Capital Expenditure
 - Must reconcile to Adjustments Budget Financial Position (written down value)
 - Donated/contributed and assets funded by finance leases to be allocated to the respective category
 - Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
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