



MKHAMBATHINI MUNICIPALITY

ADJUSTMENT BUDGET FOR 2018/2019 FINANCIAL YEAR

PURPOSE

To table to Council and request the approval of the adjustment budget based on the mid-year assessment performed by the municipality for the performance of its budget tabled to Council 24 January 2019

BACKGROUND

In terms of section 28 of the Municipal Finance Management Act 56 of 2003:

- (1) A municipality may revise an approved annual budget through an adjustments budget-
- (2) An adjustment budget
 - (a) Must adjust the revenue and expenditure estimates downwards if there is material under collection of revenue during the current year;
 - (b) May appropriate additional revenues that have become available over and above those anticipated in annual budget, but only to revise or accelerate spending programs already budgeted for;
 - (c) May, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
 - (d) May authorize the utilization of projected savings in one vote towards spending under another vote;
 - (e) May authorize 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 when 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
- (3) An adjustment budget must be in prescribed form

- (4) Only the mayor may table an adjustment budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within a prescribed limitation as to timing or frequency.
- (5) When an adjustments budget is tabled, it must be accompanied by-
 - (a) An explanation 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 year financial years; and
 - (d) Any supporting documentation that may be prescribed.
- (6) Municipal tax and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan.
- (7) Sections 22(b), 23(3) and 24(3) apply in respect of an adjustments budget, and in such application a reference in those sections to an annual budget must be read as a reference to an adjustments budget.

REVENUE SECTION

Property Rates and Grants

The projected income on rates had no adjustment as the billing shows an amount of R7, 4 million (51%) as at 31 December against projected R7, 1 million for the whole year. The only adjustment on grants was the additional funding of R50 000 from the Department of Sports and Recreation for the sport field maintenance as well as the removal of the INEP Grant from the Income and Expenditure line items due to the accounting treatment of “**Principal vs Agent**”.

Service Chagres and other Revenue

The amount projected has been decreased after taking into account the actual figures as at 31 December 2018. The other significant change from the original budget was on the interest on outstanding debtors and the licence and permit budgeted amount due to the actual figures as at 31 December 2018 which was more than 90% of the total budgeted amount.

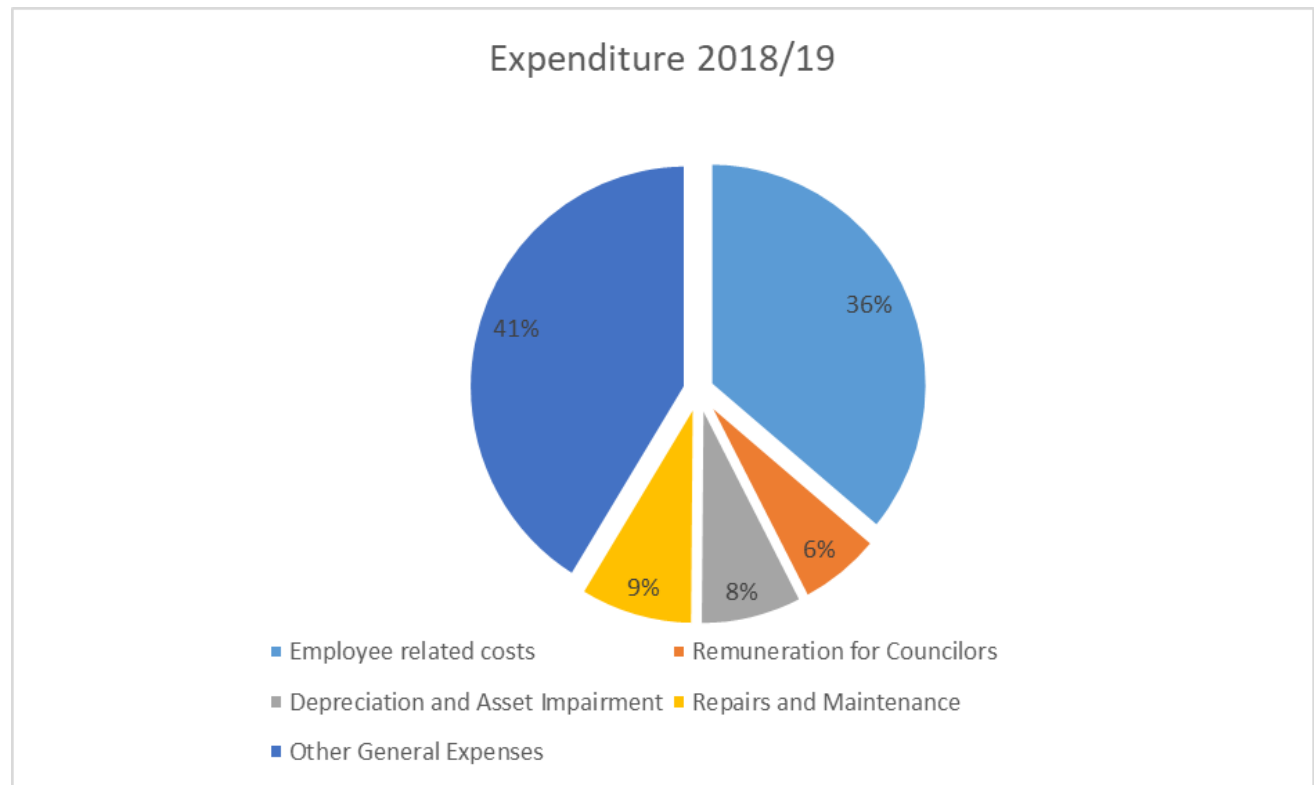
The schedule of revenue is as follows:

Details	Adjusted Budget 2018/19	Budget 2019/20	Budget 2020/21
GRANTS & SUBSIDIES			
National Government			
Equitable Share	55 546 000	61 448 000	66 718 000
Finance Management Grant	1 970 000	2 435 000	2 867 000
Public Works Integrated Grant	1 034 000	-	-
	58 550 000	63 883 000	69 585 000
Provincial Government			
Provincialisation of Libraries	1 617 000	1 714 000	1 817 000
Planning Scheme Support	-	250 000	-
Spatial Development Framework Support	-	-	750 000
Sports and recreation Subsidy	50 000	-	-
	1 667 000	1 964 000	2 567 000
Total Grants & Subsidies	60 217 000	65 847 000	72 152 000
ECONOMIC SERVICES			
Refuse Removal	526 000	547 040	568 921.60
Total Economic Services	526 000	547 040	568 922
ASSESSMENT RATES			
Rates - Revenue	15 880 581	16 515 804	17 176 437
Revenue Rates forgone	- 1 608 168	- 1 672 495	- 1 739 394
Total Assessment Rates	14 272 413	14 843 310	15 437 042
OPERATIONAL INCOME			
Tender Monies	105 661	109 887	114 283
Building Plan fees	378 319	393 452	409 190
Interest on outstanding debtors	1 708 383	1 776 718	1 847 787
Motor and Learners Licenses	6 397 404	6 653 300	6 919 432
Sundry Income	461 024	477 616	496 720
Total Operational Income	9 050 791	9 410 973	9 787 412
INCOME			
Investments Interest	3 215 705	3 344 333	3 478 107
Total Income	3 215 705	3 344 333	3 478 107
TOTAL REVENUE	87 281 909	93 992 656	101 423 482

EXPENDITURE

The expenditure for the municipality for 2018/2019 financial year with comparison figures for original annual budget and proposed adjusted budget can be summarized as follows:

Details of Operational Expenditure	Annual Budget 2018/19	Adjusted Budget 2018/19	Year 1 Budget 2019/20	Year 2 Budget 2020/21
Vote 1 - Executive and Council	17 501 003	19 135 437	20 283 563	21 500 577
Vote 2 - Finance Services	18 514 910	23 039 184	24 421 535	25 886 827
Vote 3 - Corporate Services	23 355 669	16 484 435	17 473 501	18 521 912
Vote 4 - Community Services	15 258 624	20 057 788	21 261 255	22 536 931
Vote 5 - Technical Services	38 019 596	41 304 371	32 129 179	34 056 930
	112 649 802	120 021 216	115 569 034	122 503 177



Summary of Operating Expenditure

Description	TOTAL
Employee related costs	33 095 981
Remuneration for Councillors	5 733 827
Depreciation and Asset Impairment	7 112 600
Repairs and Maintenance	7 910 000
Other General Expenses	37 798 983
TOTAL	91 651 391

The expenditure items which were affected during the adjustment budget by the write-up are as follows:

Account	Description	SDBIP CODE	Original Budget	Adjusted Budget	Variance
O0001/IE00516/F0041/X049/R1330/001/FIN	Bad Debts Written Off	EXP - FIN	700 000.00	3 685 237.00	-2 985 237.00
New Vote	Professional fees (Small Town Rehabilitation)	EMP- MM	-	1 600 000.00	-1 600 000.00
O0001/IE00711/F0041/X047/R1330/001/FIN	Depreciation and Asset Impairment	EXP - FIN	6 466 000.00	7 112 600.00	-646 600.00
O0001/IE00579/F0041/X048/R1330/001/FIN	Municipal Services (Water and Elec.)	EXP - FIN	-	600 000.00	-600 000.00
O0001/IE00848/F0041/X059/R1331/001/FIN	Municipal Valuer and Assessors	EXP - TEC	800 000.00	1 000 000.00	-200 000.00
O0001/IE00738/F0041/X046/R1330/001/CORP	Standard Rated	EXP - COR	400 000.00	600 000.00	-200 000.00
O0001/IE00060/F0041/X044/R1331/001/EXEC	Accommodation	EXP - EXEC	-	110 000.00	-110 000.00
O0001/IE00738/F0041/X085/R1331/001/CORP	Standard Rated	EXP- LIC	745 000.00	665 000.00	80 000.00
O0001/IE00534/F0041/X052/R1331/001/CORP	Materials and Supplies	EXP - COR	40 000.00	120 000.00	-80 000.00
O0001/IE00758/F0041/X049/R1330/001/FIN	Other General Expenses	All Departments	45 071.00	288 100.00	-243 029.00
			9 196 071.00	15 780 937.00	-6 584 866.00

Employee related costs

The Employee related costs increased from the original budget due to the additional bodyguards being allocated to the Speaker of the Council and the Deputy Mayor.

Remuneration for councillors

The new gazette issued by National Department of Cooperative Governance and Traditional which reflected the new upper limit for remuneration for councillors. The municipality adjusted the budget to provide for the increase hence the provision was increased.

Repairs and maintenance

The municipal original budgeted of R7, 8 million for the repairs and maintenance for 2018/19 financial year remains unchanged due to the slow spending as at December 2018.

General Expenditure

The general expenditure includes new items which was not included on the budget which are reflected on the write-ups schedule. The new items which were not included on the original budget is the Professional Fees paid for the Small Town Rehabilitation program of an amount of R1, 6 million.

The other drastic change on the general expenditure relates to the non-cash items which was increased based on the 2017/18 audited figures (Depreciation and Impairment of debtors) amounting to R3, 6 million.

Capital Expenditure

The over-commitment on Capital Projects resulted on the adjustment on the capital expenditure. The Municipal Infrastructure Grant was 100% spent as at 31 December 2018 while they were projects which were not completed. The additional R11, 2 million to co-fund the capital projects and complete the projects hence the Capital Budget was increased by R11, 2 million.

LEGAL IMPLICATIONS

- Municipality will be unable to pay some service providers due to unavailability of the budget and there will be possibilities of litigations.

FINANCIAL IMPLICATIONS

- Municipality will incur Fruitless and Wasteful expenditure because of non-payment due to availability of budget and the unauthorised expenditure will also increase.

Table B1 : Summary**KZN226 Mkhambathini - Table B1 Adjustments Budget Summary -**

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<u>Financial Performance</u>											
Property rates	14,272	-	-	-	-	-	-	-	14,272	14,843	15,437
Service charges	562	-	-	-	-	-	(37)	(37)	525	596	632
Investment revenue	3,016	-	-	-	-	-	200	200	3,216	3,136	3,262
Transfers recognised - operational	68,167	-	-	-	-	(7,950)	-	(7,950)	60,217	69,347	78,552
Other own revenue	7,560	-	-	-	-	-	1,491	1,491	9,051	7,862	8,176
Total Revenue (excluding capital transfers and contributions)	93,577	-	-	-	-	(7,950)	1,654	(6,296)	87,281	95,785	106,059
Employee costs	32,227	-	-	-	-	-	-	-	32,227	34,483	36,897
Remuneration of councillors	5,864	-	-	-	-	-	(130)	(130)	5,734	6,747	7,085
Depreciation & asset impairment	6,466	-	-	-	-	-	647	647	7,113	6,725	6,994
Finance charges	196	-	-	-	-	-	-	-	196	207	216
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	67,897	-	-	-	-	-	6,854	6,854	74,751	62,390	67,117
Total Expenditure	112,650	-	-	-	-	-	7,370	7,370	120,020	110,552	118,308
Surplus/(Deficit)	(19,073)	-	-	-	-	(7,950)	(5,716)	(13,666)	(32,739)	(14,767)	(12,248)
Transfers recognised - capital	15,835	-	-	-	-	-	-	-	15,835	16,943	18,129
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(3,238)	-	-	-	-	(7,950)	(5,716)	(13,666)	(16,904)	2,176	5,881
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(3,238)	-	-	-	-	(7,950)	(5,716)	(13,666)	(16,904)	2,176	5,881
<u>Capital expenditure & funds sources</u>											
Capital expenditure	19,285	-	-	-	-	-	11,535	11,535	30,820	17,478	18,702
Transfers recognised - capital	15,835	-	-	-	-	-	-	-	15,835	16,943	18,129
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3,450	-	-	-	-	-	11,535	11,535	14,985	535	572
Total sources of capital funds	19,285	-	-	-	-	-	11,535	11,535	30,820	17,478	18,702
<u>Financial position</u>											
Total current assets	57,557	-	-	-	-	-	-	-	57,557	49,578	41,720
Total non current assets	129,248	-	-	-	-	-	11,235	11,235	140,483	147,922	161,044
Total current liabilities	4,340	-	-	-	-	-	-	-	4,340	4,657	4,980
Total non current liabilities	2,800	-	-	-	-	-	-	-	2,800	3,000	3,200
Community wealth/Equity	185,955	-	-	-	-	-	4,945	4,945	190,900	189,843	194,584
<u>Cash flows</u>											
Net cash from (used) operating	23,690	-	-	-	-	-	-	-	23,690	24,550	28,852
Net cash from (used) investing	(12,785)	-	-	-	-	-	(11,535)	(11,535)	(24,320)	(10,328)	(10,837)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	58,573	-	-	-	-	-	(11,535)	(11,535)	47,038	72,795	90,810
<u>Cash backing/surplus reconciliation</u>											
Cash and investments available	54,737	-	-	-	-	-	-	-	54,737	47,858	42,000
Application of cash and investments	5,198	-	-	-	-	-	143	143	5,340	1,028	2,812
Balance - surplus (shortfall)	49,539	-	-	-	-	-	(143)	(143)	49,397	46,830	39,188
<u>Asset Management</u>											
Asset register summary (WDV)	109,210	-	-	-	-	-	-	-	109,210	119,095	136,076
Depreciation & asset impairment	6,100	-	-	-	-	-	-	-	6,100	6,466	6,725
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	8,890	-	-	-	-	-	-	-	8,890	8,431	9,008
<u>Free services</u>											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	1,908	-	-	-	-	-	-	-	1,908	1,972	2,039
<u>Households below minimum service level</u>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Table B2 : Financial Performance

KZN226 Mkhambathini - Table B2 Adjustments Budget Financial Performance (functional classification) -

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												
<i>Governance and administration</i>		47,413	-	-	-	-	-	(6,295)	(6,295)	41,118	51,095	54,542
Executive and council		6,110	-	-	-	-	-	-	-	6,110	6,759	7,339
Finance and administration		41,303	-	-	-	-	-	(6,295)	(6,295)	35,008	44,335	47,203
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		16,003	-	-	-	-	-	-	-	16,003	16,483	17,852
Community and social services		16,003	-	-	-	-	-	-	-	16,003	16,483	17,852
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		45,433	-	-	-	-	-	-	-	45,433	44,554	51,163
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		45,433	-	-	-	-	-	-	-	45,433	44,554	51,163
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		562	-	-	-	-	-	-	-	562	596	632
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		562	-	-	-	-	-	-	-	562	596	632
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	109,412	-	-	-	-	-	(6,295)	(6,295)	103,117	112,728	124,189
Expenditure - Functional												
<i>Governance and administration</i>		55,922	-	-	-	-	-	-	-	55,922	59,248	60,872
Executive and council		17,305	-	-	-	-	-	-	-	17,305	19,239	18,763
Finance and administration		38,616	-	-	-	-	-	-	-	38,616	40,009	42,109
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		18,709	-	-	-	-	-	-	-	18,709	16,231	17,266
Community and social services		15,259	-	-	-	-	-	-	-	15,259	16,231	17,266
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		3,450	-	-	-	-	-	-	-	3,450	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		38,020	-	-	-	-	-	7,371	7,371	45,391	35,073	40,170
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		38,020	-	-	-	-	-	7,371	7,371	45,391	35,073	40,170
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	112,650	-	-	-	-	-	7,371	7,371	120,021	110,552	118,308
Surplus/ (Deficit) for the year		(3,238)	-	-	-	-	-	(13,667)	(13,667)	(16,904)	2,176	5,881

Table B3: Financial Performance

KZN226 Mkhambathini - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - Executive and Council		6,110	-	-	-	-	-	-	-	6,110	6,759	7,339
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury Office		29,277	-	-	-	-	-	-	-	29,277	31,386	33,398
Vote 4 - Corporate Services		6,696	-	-	-	-	-	-	-	6,696	7,405	8,039
Vote 5 - Community Services		14,386	-	-	-	-	-	-	-	14,386	14,769	16,035
Vote 6 - Library		1,617	-	-	-	-	-	-	-	1,617	1,714	1,817
Vote 7 - Vehicle Registration and Testing		5,331	-	-	-	-	-	-	-	5,331	5,544	5,766
Vote 8 - Solid Waste		562	-	-	-	-	-	-	-	562	596	632
Vote 9 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Technical Services		45,433	-	-	-	-	-	(6,295)	(6,295)	39,138	44,554	51,163
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	109,412	-	-	-	-	-	(6,295)	(6,295)	103,117	112,728	124,189
Expenditure by Vote	1											
Vote 1 - Executive and Council		5,864	-	-	-	-	-	-	-	5,864	6,747	7,085
Vote 2 - Municipal Manager		11,442	-	-	-	-	-	-	-	11,442	12,492	11,678
Vote 3 - Budget and Treasury Office		18,711	-	-	-	-	-	-	-	18,711	19,012	19,957
Vote 4 - Corporate Services		14,991	-	-	-	-	-	-	-	14,991	15,885	16,785
Vote 5 - Community Services		13,642	-	-	-	-	-	-	-	13,642	14,517	15,449
Vote 6 - Library		1,617	-	-	-	-	-	-	-	1,617	1,714	1,817
Vote 7 - Vehicle Registration and Testing		4,915	-	-	-	-	-	-	-	4,915	5,111	5,367
Vote 8 - Solid Waste		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Technical Services		41,470	-	-	-	-	-	7,371	7,371	48,841	35,073	40,170
Vote 10 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
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	2	112,650	-	-	-	-	-	7,371	7,371	120,021	110,552	118,308
Surplus/ (Deficit) for the year	2	(3,238)	-	-	-	-	-	(13,667)	(13,667)	(16,904)	2,176	5,881

Table B4 : Financial Performance

KZN226 Mkhambathini - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	14,272	-	-	-	-	-	-	-	14,272	14,843	15,437
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	562	-	-	-	-	-	(37)	(37)	525	596	632
Rental of facilities and equipment									-	-		
Interest earned - external investments		3,016						200	200	3,216	3,136	3,262
Interest earned - outstanding debtors		1,285						423	423	1,708	1,337	1,390
Dividends received									-	-		
Fines, penalties and forfeits									-	-		
Licences and permits		5,331						1,066	1,066	6,397	5,544	5,766
Agency services									-	-		
Transfers and subsidies		68,167					(7,950)		(7,950)	60,217	69,347	78,552
Other revenue	2	943	-	-	-	-	-	2	2	945	981	1,020
Gains on disposal of PPE									-	-		
Total Revenue (excluding capital transfers and contributions)		93,577	-	-	-	-	(7,950)	1,654	(6,296)	87,281	95,785	106,059
Expenditure By Type												
Employee related costs		32,227	-	-	-	-	-	-	-	32,227	34,483	36,897
Remuneration of councillors		5,864						(130)	(130)	5,734	6,747	7,085
Debt impairment		700						2,985	2,985	3,685	728	757
Depreciation & asset impairment		6,466	-	-	-	-	-	647	647	7,113	6,725	6,994
Finance charges		196							-	196	207	216
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials									-	-		
Contracted services		-	-	-	-	-	-	16,806	16,806	16,806	-	-
Transfers and subsidies									-	-		
Other expenditure		67,197	-	-	-	-	-	(12,937)	(12,937)	54,260	61,662	66,359
Loss on disposal of PPE									-	-		
Total Expenditure		112,650	-	-	-	-	-	7,370	7,370	120,020	110,552	118,308
Surplus/(Deficit)		(19,073)	-	-	-	-	(7,950)	(5,716)	(13,666)	(32,739)	(14,767)	(12,248)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		15,835							-	15,835	16,943	18,129
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		(3,238)	-	-	-	-	(7,950)	(5,716)	(13,666)	(16,904)	2,176	5,881
Taxation									-	-		
Surplus/(Deficit) after taxation		(3,238)	-	-	-	-	(7,950)	(5,716)	(13,666)	(16,904)	2,176	5,881
Attributable to minorities									-	-		
Surplus/(Deficit) attributable to municipality		(3,238)	-	-	-	-	(7,950)	(5,716)	(13,666)	(16,904)	2,176	5,881
Share of surplus/ (deficit) of associate									-	-		
Surplus/ (Deficit) for the year		(3,238)	-	-	-	-	(7,950)	(5,716)	(13,666)	(16,904)	2,176	5,881

Table B5: Capital Expenditure

KZN226 Mkhambathini - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Library		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Vehicle Registration and Testing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Solid Waste		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
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 to be adjusted	2											
Vote 1 - Executive and Council		400	-	-	-	-	-	-	-	400	428	458
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		2,050	-	-	-	-	-	300	300	2,350	107	114
Vote 5 - Community Services		7,452	-	-	-	-	-	-	-	7,452	7,974	8,532
Vote 6 - Library		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Vehicle Registration and Testing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Solid Waste		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Technical Services		9,383	-	-	-	-	-	11,235	11,235	20,618	8,970	9,598
Vote 10 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		19,285	-	-	-	-	-	11,535	11,535	30,820	17,478	18,702
Total Capital Expenditure - Vote		19,285	-	-	-	-	-	11,535	11,535	30,820	17,478	18,702
Capital Expenditure - Functional												
Governance and administration		2,450	-	-	-	-	-	300	300	2,750	535	572
Executive and council		400	-	-	-	-	-	-	-	400	428	458
Finance and administration		2,050	-	-	-	-	-	300	300	2,350	107	114
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		7,452	-	-	-	-	-	8,369	8,369	15,821	7,974	8,532
Community and social services		7,452	-	-	-	-	-	8,369	8,369	15,821	7,974	8,532
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		9,383	-	-	-	-	-	2,866	2,866	12,249	8,970	9,598
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		9,383	-	-	-	-	-	2,866	2,866	12,249	8,970	9,598
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	19,285	-	-	-	-	-	11,535	11,535	30,820	17,478	18,702
Funded by:												
National Government		15,835	-	-	-	-	-	-	-	15,835	16,943	18,129
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	15,835	-	-	-	-	-	-	-	15,835	16,943	18,129
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		3,450	-	-	-	-	-	11,535	11,535	14,985	535	572
Total Capital Funding		19,285	-	-	-	-	-	11,535	11,535	30,820	17,478	18,702

Table B5 : Capital Expenditure

KZN226 Mkhambathini - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description <i>[Insert departmental structure etc]</i> R thousands	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 Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
<u>Capital expenditure - Municipal Vote</u>												
<u>Single-year expenditure appropriation</u>												
Vote 1 - Executive and Council		400	-	-	-	-	-	-	-	400	428	458
Executive and Council		400							-	400	428	458
									-	-		
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
2.2 - Municipal Manager									-	-		
									-	-		
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-
3.3 - Budget and Treasury Office									-	-		
Vote 4 - Corporate Services		2,050	-	-	-	-	-	300	300	2,350	107	114
4.4 - Corporate Services		2,050						300	300	2,350	107	114
4.2 - Information Technology										-		
4.3 - Other Admin										-		
Vote 5 - Community Services		7,452	-	-	-	-	-	-	-	7,452	7,974	8,532
5.5 - Community Services		7,452							-	7,452	7,974	8,532
Vote 6 - Library		-	-	-	-	-	-	-	-	-	-	-
6.6 - Library										-		
Vote 7 - Vehicle Registration and Testing		-	-	-	-	-	-	-	-	-	-	-
7.7 - Vehicle Registration and Testing										-		
										-		
Vote 8 - Solid Waste		-	-	-	-	-	-	-	-	-	-	-
8.8 - Solid Waste										-		
Vote 9 - Technical Services		9,383	-	-	-	-	-	11,235	11,235	20,618	8,970	9,598
9.9 - Technical Services		9,383						11,235	11,235	20,618	8,970	9,598
										-		
										-		
Vote 10 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
10.10 - Technical Services										-		
Capital single-year expenditure sub-total		19,285	-	-	-	-	-	11,535	11,535	30,820	17,478	18,702
Total Capital Expenditure		19,285	-	-	-	-	-	11,535	11,535	30,820	17,478	18,702

Table B7: Financial Position

KZN226 Mkhambathini - Table B6 Adjustments Budget Financial Position -

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
		A	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Current assets												
Cash		2,000							-	2,000	2,000	2,000
Call investment deposits	1	52,737	-	-	-	-	-	-	-	52,737	45,858	40,000
Consumer debtors	1	2,820	-	-	-	-	-	-	-	2,820	1,720	(280)
Other debtors									-	-		
Current portion of long-term receivables									-	-		
Inventory									-	-		
Total current assets		57,557	-	-	-	-	-	-	-	57,557	49,578	41,720
Non current assets												
Long-term receivables									-	-		
Investments									-	-		
Investment property		5,251							-	5,251	5,251	5,251
Investment in Associate									-	-		
Property, plant and equipment	1	123,997	-	-	-	-	-	11,235	11,235	135,232	142,671	155,793
Biological									-	-		
Intangible									-	-		
Other non-current assets									-	-		
Total non current assets		129,248	-	-	-	-	-	11,235	11,235	140,483	147,922	161,044
TOTAL ASSETS		186,805	-	-	-	-	-	11,235	11,235	198,040	197,500	202,764
LIABILITIES												
Current liabilities												
Bank overdraft									-	-		
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits									-	-		
Trade and other payables		2,340	-	-	-	-	-	-	-	2,340	2,457	2,580
Provisions		2,000							-	2,000	2,200	2,400
Total current liabilities		4,340	-	-	-	-	-	-	-	4,340	4,657	4,980
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	2,800	-	-	-	-	-	-	-	2,800	3,000	3,200
Total non current liabilities		2,800	-	-	-	-	-	-	-	2,800	3,000	3,200
TOTAL LIABILITIES		7,140	-	-	-	-	-	-	-	7,140	7,657	8,180
NET ASSETS	2	179,665	-	-	-	-	-	11,235	11,235	190,900	189,843	194,584
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		185,955	-	-	-	-	-	4,945	4,945	190,900	189,843	194,584
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		185,955	-	-	-	-	-	4,945	4,945	190,900	189,843	194,584

Table B7: Cash Flow

KZN226 Mkhambathini - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2018/19									Budget Year	Budget Year
											+1 2019/20	+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												
A	A1	B	C	D	E	F	G	H				
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		11,846						–	11,846	12,320	12,813	
Service charges		481						–	481	510	540	
Other revenue		6,274						–	6,274	6,525	6,786	
Government - operating	1	68,167						–	68,167	69,347	78,552	
Government - capital	1	15,835						–	15,835	16,943	18,129	
Interest		4,237						–	4,237	4,406	4,582	
Dividends		–						–	–	–	–	
Payments												
Suppliers and employees		(82,943)						–	(82,943)	(85,286)	(92,327)	
Finance charges		(207)						–	(207)	(216)	(224)	
Transfers and Grants	1							–	–			
NET CASH FROM/(USED) OPERATING ACTIVITIES		23,690	–	–	–	–	–	–	23,690	24,550	28,852	
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE								–	–			
Decrease (Increase) in non-current debtors		6,500						–	6,500	7,150	7,865	
Decrease (increase) other non-current receivables								–	–			
Decrease (increase) in non-current investments								–	–			
Payments												
Capital assets		(19,285)					(11,535)	(11,535)	(30,820)	(17,478)	(18,702)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(12,785)	–	–	–	–	–	(11,535)	(11,535)	(24,320)	(10,328)	
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		10,905	–	–	–	–	–	(11,535)	(11,535)	(630)	14,222	
Cash/cash equivalents at the year begin:	2	47,668						–	47,668	58,573	72,795	
Cash/cash equivalents at the year end:	2	58,573	–	–	–	–	–	(11,535)	(11,535)	72,795	90,810	

Table B8: Cash Backed Reserve

KZN226 Mkhambathini - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2018/19								Budget Year +1 2019/20	Budget Year +2 2020/21	
		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
		3	4	5	6	7	8	9	10			
R thousands		A	A1	B	C	D	E	F	G	H		
<u>Cash and investments available</u>												
Cash/cash equivalents at the year end	1	58,573	-	-	-	-	-	(11,535)	(11,535)	47,038	72,795	90,810
Other current investments > 90 days		(3,836)	-	-	-	-	-	11,535	11,535	7,699	(24,937)	(48,810)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		54,737	-	-	-	-	-	-	-	54,737	47,858	42,000
<u>Applications of cash and investments</u>												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing									-	-		
Statutory requirements		400							-	400		
Other working capital requirements	2	(2)	-					143	143	140	1,028	2,812
Other provisions		4,800							-	4,800		
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		-	-					-	-	-	-	-
Total Application of cash and investments:		5,198	-	-	-	-	-	143	143	5,340	1,028	2,812
Surplus(shortfall)		49,539	-	-	-	-	-	(143)	(143)	49,397	46,830	39,188

Table B9 Asset Management

KZN226 Mkhambathini - Table B9 Asset Management -									
Description	Ref	Budget Year 2018/19						Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	12	13	14		
R thousands		A	A1	B	F	G	H		
CAPITAL EXPENDITURE									
Total New Assets to be adjusted	1	10,902	-	-	-	-	10,902	8,922	8,980
Community Facilities		7,452	-	-	-	-	7,452	8,387	8,407
Sport and Recreation Facilities		-	-	-	-	-	-	-	-
Community Assets		7,452	-	-	-	-	7,452	8,387	8,407
Operational Buildings		1,800	-	-	-	-	1,800	-	-
Housing		-	-	-	-	-	-	-	-
Other Assets	6	1,800	-	-	-	-	1,800	-	-
Computer Equipment		100	-	-	-	-	100	107	114
Furniture and Office Equipment		400	-	-	-	-	400	428	458
Transport Assets		1,150	-	-	-	-	1,150	-	-
Total Capital Expenditure to be adjusted	4	10,902	-	-	-	-	10,902	8,922	8,980
Community Facilities		7,452	-	-	-	-	7,452	8,387	8,407
Sport and Recreation Facilities		-	-	-	-	-	-	-	-
Community Assets		7,452	-	-	-	-	7,452	8,387	8,407
Operational Buildings		1,800	-	-	-	-	1,800	-	-
Other Assets		1,800	-	-	-	-	1,800	-	-
Computer Equipment		100	-	-	-	-	100	107	114
Furniture and Office Equipment		400	-	-	-	-	400	428	458
Transport Assets		1,150	-	-	-	-	1,150	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	10,902	-	-	-	-	10,902	8,922	8,980
ASSET REGISTER SUMMARY - PPE (WDV)	5	109,210	-	-	-	-	109,210	119,095	136,076
Roads Infrastructure		33,368	-	-	-	-	33,368	41,751	50,721
Information and Communication Infrastructure		16,846	-	-	-	-	16,846	16,846	16,846
Infrastructure		50,214	-	-	-	-	50,214	58,597	67,567
Community Assets		42,940	-	-	-	-	42,940	50,392	58,365
Heritage Assets		-	-	-	-	-	-	-	-
Investment properties		9,571	-	-	-	-	9,571	9,571	9,571
Intangible Assets		400	-	-	-	-	400	428	458
Computer Equipment		4,035	-	-	-	-	4,035	-	-
Furniture and Office Equipment		2,050	-	-	-	-	2,050	107	114
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	109,210	-	-	-	-	109,210	119,095	136,076
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment		6,100	-	-	-	-	6,100	6,466	6,725
Repairs and Maintenance by asset class	3	8,890	-	-	-	-	8,890	8,431	9,008
Roads Infrastructure		2,759	-	-	-	-	2,759	2,921	3,091
Infrastructure		2,759	-	-	-	-	2,759	2,921	3,091
Community Facilities		4,041	-	-	-	-	4,041	4,355	4,695
Sport and Recreation Facilities		-	-	-	-	-	-	-	-
Community Assets		4,041	-	-	-	-	4,041	4,355	4,695
Operational Buildings		1,000	-	-	-	-	1,000	-	-
Housing		695	-	-	-	-	695	744	796
Other Assets		1,695	-	-	-	-	1,695	744	796
Transport Assets		395	-	-	-	-	395	411	427
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		14,990	-	-	-	-	14,990	14,897	15,733
Renewal and upgrading of Existing Assets as % of total capex		0.0%	0.0%				0.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn"		0.0%	0.0%				0.0%	0.0%	0.0%
R&M as a % of PPE		8.1%	0.0%				8.1%	7.1%	6.6%
Renewal and upgrading and R&M as a % of PPE		8.1%	0.0%				8.1%	7.1%	6.6%

Table B10 : Service Delivery Measurement

KZN226 Mkhambathini - Table B10 Basic service delivery measurement -												
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
			7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
<u>Water:</u>												
Piped water inside dwelling		3195							-	3	3195	3195
Piped water inside yard (but not in dwelling)		10235							-	10	10235	10235
Using public tap (at least min.service level)	2	1640							-	2	1639	1639
Other water supply (at least min.service level)									-	-	-	-
Minimum Service Level and Above sub-total		15	-	-	-	-	-	-	-	15	15	15
Total number of households	5	15	-	-	-	-	-	-	-	15	15	15
<u>Sanitation/sewerage:</u>												
Flush toilet (connected to sewerage)		1857							-	1,857	1857	1857
Flush toilet (with septic tank)		1861							-	1,861	1861	1861
Chemical toilet		554							-	554	554	554
Pit toilet (ventilated)		8975							-	8,975	8975	8975
Other toilet provisions (> min.service level)									-	-	0	0
Minimum Service Level and Above sub-total		13,247	-	-	-	-	-	-	-	13,247	13,247	13,247
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	13,247	-	-	-	-	-	-	-	13,247	13,247	13,247
<u>Energy:</u>												
Removed at least once a week (min.service)		52							-	52	52	52
Minimum Service Level and Above sub-total		52	-	-	-	-	-	-	-	52	52	52
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	52	-	-	-	-	-	-	-	52	52	52
Property rates (R'000 value threshold)		2345							-	2,345	2487	2636.22
Electricity (kw per household per month)		50							-	50	50	50
Refuse (average litres per week)		106							-	106	112.36	119.1016
<u>Revenue cost of free services provided (R'000)</u>	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		300							-	300	300	300
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		1,608	-	-	-	-	-	-	-	1,608	1,672	1,739
Total revenue cost of subsidised services provided		1,908	-	-	-	-	-	-	-	1,908	1,972	2,039

The following are the supporting Schedules from B1 to B10

KZN226 Mkhambathini - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -											
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.	Trans. or Prov. Cont.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H	
R thousands											
REVENUE ITEMS											
Property rates											
Total Property Rates		15,881							–	15,881	16,516
and rebates and impermissible values in excess of section 17 of MPRA)		1,608							–	1,608	1,672
Net Property Rates		14,272	–	–	–	–	–	–	–	14,272	14,843
Total refuse removal revenue		562						(37)	(37)	525	596
Net Service charges - refuse revenue		562	–	–	–	–	–	(37)	(37)	525	596
Other Revenue By Source											
Tender Proposal		106							–	106	110
Building plans		378							–	378	393
Other Revenue		459					1800		2	461	478
Total 'Other' Revenue	1	943	–	–	–	–	–	2	2	945	981
EXPENDITURE ITEMS											
Employee related costs											
Basic Salaries and Wages		22,583							–	22,583	24,164
Pension and UIF Contributions		3,281							–	3,281	3,510
Medical Aid Contributions		1,417							–	1,417	1,516
Overtime		1,132							–	1,132	1,211
Performance Bonus		1,658							–	1,658	1,774
Motor Vehicle Allowance		223							–	223	238
Cellphone Allowance		70							–	70	75
Housing Allowances		281							–	281	300
Other benefits and allowances		405							–	405	433
Payments in lieu of leave		1,178							–	1,178	1,261
sub-total		32,227	–	–	–	–	–	–	–	32,227	34,483
Less: Employees costs capitalised to PPE									–		
Total Employee related costs	1	32,227	–	–	–	–	–	–	–	32,227	34,483
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		6,466						647	647	7,113	6,725
Total Depreciation & asset impairment	1	6,466	–	–	–	–	–	647	647	7,113	6,994
Contracted services											
Professional fees								16,806	16,806	16,806	
sub-total	1	–	–	–	–	–	–	16,806	16,806	16,806	–
Allocations to organs of state:											
Total contracted services??		–	–	–	–	–	–	16,806	16,806	16,806	–
Other Expenditure By Type											
Consultant fees								1,600	1,600	1,600	
Audit fees								1,401	1,401	1,401	
General expenses	3,5	52,276						(9,045)	(9,045)	43,231	51,921
NERVE CENTRE MEETINGS		15							–	15	16
MAYORAL GAMES TOURNAMENT		267							–	267	282
DISTRICT SALGA GAMES		525							–	525	557
PROVINCIAL SALGA GAMES		495							–	495	525
INDIGENOUS GAMES		243							–	243	258
MKHAMBATHINI YOUTH SUMMIT		497							–	497	527
Electrification		8,000						(8,000)	(8,000)	–	3,500
EPWP expenditure		1,034						1,107	1,107	2,141	–
Library expenditure		1,617							–	1,617	1,714
MKHAMBATHINI MATRICS' TERTIARY REGISTRATION SUP		98							–	98	104
GOLDEN GAMES WARD BASED SELECTION		145							–	145	154
GOLDEN GAMES DISTRICT SELECTION		175							–	175	186
GOLDEN GAMES PROVINCIAL COMPETITIONS		95							–	95	101
SENIOR CITIZENS SUPPORT CLUBS JOINT DIALOGUES		105							–	105	111
MKHAMBATHINI SENIOR CITIZENS CHRISTMAS CELEBRA		194							–	194	206
MKHAMBATHINI DISABILITY FORUM AWARENESS CAMPA		120							–	120	127
MKHAMBATHINI ANNUAL DISABILITY CELEBRATION		194							–	194	206
DISABILITY DISTRICT GAMES		255							–	255	270
MKHAMBATHINI ARTS AND CULTURE COMPETITIONS		650							–	650	689
REED DANCE ACT/VATION (AMAKHOSI)		20							–	20	21
REED DANCE (ENYOKENI)		108							–	108	114
CRAFTERS DEVELOPMENT TRAINING		70							–	70	74
Total Other Expenditure	1	67,197	–	–	–	–	–	(12,937)	(12,937)	54,260	61,662
Repairs and Maintenance											
by Expenditure Item	14										
Employee related costs		695							–	695	744
Other materials		395							–	395	411
Contracted Services									–		
Other Expenditure		7,800							–	7,800	7,276
Total Repairs and Maintenance Expenditure	15	8,890	–	–	–	–	–	–	–	8,890	8,431

KZN226 Mkhambathini - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Call investment deposits												
Call deposits									-	-		
Other current investments		52,737							-	52,737	45,858	40,000
Total Call investment deposits	1	52,737	-	-	-	-	-	-	-	52,737	45,858	40,000
Consumer debtors												
Consumer debtors		9,110							-	9,110	8,710	7,410
Less: provision for debt impairment		6,290	-	-	-	-	-	-	-	6,290	6,990	7,690
Total Consumer debtors	1	2,820	-	-	-	-	-	-	-	2,820	1,720	(280)
Debt impairment provision												
Balance at the beginning of the year		5,590							-	5,590	6,290	6,990
Contributions to the provision		700							-	700	700	700
Bad debts written off									-	-		
Balance at end of year		6,290	-	-	-	-	-	-	-	6,290	6,990	7,690
Property, plant & equipment												
PPE at cost valuation (excl. finance leases)		157,373						11,235	11,235	168,608	182,047	201,169
Leases recognised as PPE									-	-		
Less: Accumulated depreciation		33,376							-	33,376	39,376	45,376
Total Property, plant & equipment	1	123,997	-	-	-	-	-	11,235	11,235	135,232	142,671	155,793
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)									-	-		
Current portion of long-term liabilities									-	-		
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables												
Trade Payables	12	2,340							-	2,340	2,457	2,580
Other creditors									-	-		
Unspent conditional grants and receipts									-	-		
VAT									-	-		
Total Trade and other payables	1	2,340	-	-	-	-	-	-	-	2,340	2,457	2,580
Non current liabilities - Borrowing												
Borrowing	3								-	-		
Finance leases (including PPP asset element)									-	-		
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Provisions - non current												
Retirement benefits									-	-		
List other major items									-	-		
Refuse landfill site rehabilitation									-	-		
Other		2,800							-	2,800	3,000	3,200
Total Provisions - non current		2,800	-	-	-	-	-	-	-	2,800	3,000	3,200
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		185,955						4,945	4,945	190,900	189,843	194,584
Appropriations to Reserves									-	-		
Transfers from Reserves									-	-		
Depreciation offsets									-	-		
Other adjustments									-	-		
Accumulated Surplus/(Deficit)	1	185,955	-	-	-	-	-	4,945	4,945	190,900	189,843	194,584
Reserves												
Housing Development Fund									-	-		
Capital replacement									-	-		
Self-insurance									-	-		
Other reserves (list)									-	-		
Revaluation									-	-		
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	185,955	-	-	-	-	-	4,945	4,945	190,900	189,843	194,584
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services									-	-		
2010 World Cup									-	-		

KZN226 Mkhambathini - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted Budget	Adjusted Budget
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget		
		A	A1	B	C	D	E	F	G	H		
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Municipal Manager</i>		100							-	100	100	100
Sub-function 2 - (name)												
<i>Community</i>		100							-	100	100	100
Sub-function 3 - (name)												
<i>Budget and Treasury</i>		100										
									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Corporate</i>		100										
									-	-	-	-
Sub-function 2 - (name)												
<i>Technical</i>		100							-	100	100	100

KZN226 Mkhambathini - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

		2015/16	2016/17	2017/18	Budget Year 2018/19			Budget Year +1 2019/20	Budget Year +2 2020/21
Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.2%	0.0%	0.2%	0.2%	0.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities	2.0%	4.4%	2.6%	1326.2%	0.0%	1326.2%	1064.6%	837.8%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	1.2%	2.0%	2.6%	1326.2%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6%	1.13.1%		12.6	0.0	12.6	10.3	8.4
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	87.7%	75.9%	73.8%	85.1%	85.1%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		75.9%	73.8%	92.8%	83.1%	83.1%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.3%	10.9%	7.4%	3.0%	0.0%	3.2%	1.8%	-0.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		18.8%	12.8%	14.1%	4.0%	0.0%	5.0%	3.4%	2.8%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				34.4%	0.0%	36.9%	36.0%	34.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				9.5%	0.0%	10.2%	8.8%	8.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				7.1%	0.0%	8.4%	7.2%	6.8%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				12260.0%	0.0%	13058.1%	12265.2%	12761.4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				3.0%	0.0%	3.2%	1.8%	-0.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

KZN226 Mkhambathini - Supporting Table SBS Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2015/16	2016/17	2017/18	Budget Year 2018/19	2018/19 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population						59	59	59	59	59		
Females aged 5 - 14						8	8	8	8	8		
Males aged 5 - 14						7	7	7	7	7		
Females aged 15 - 34						11	11	11	11	11		
Males aged 15 - 34						10	10	10	10	10		
Unemployment						8	8	8	8	8		
Household/demographics (000)												
Number of people in municipal area						59	59	59	59	59		
Definition of poor household (R per month)						2,160	2,160	2,160	2,160	2,160		
Housing statistics	3											
Formal						3,797	3,797	3,797	3,797	3,797		
Informal						481	481	481	481	481		
Total number of households						4,278	4,278	4,278	4,278	4,278		
Total new housing dwellings						-	-	-	-	-		
Economic	6											
Inflation/inflation outlook (CPI)						5.4%	6.0%	6.1%	5.9%	5.8%		
Interest rate - borrowing						8.0%	6.0%	6.0%	6.0%	6.0%		
Interest rate - investment						7.0%	6.0%	7.3%	5.9%	5.8%		
Remuneration increases												
Collection rates	7											
Property tax/service charges						%	65.0%	70.0%	80.0%	90.0%		
Rental of facilities & equipment						%						
Interest - external investments						%	8.0%	6.0%	6.0%	6.0%		
Interest - debtors						%	6.0%	0.0%	1.0%	1.0%		

Detail on the provision of municipal services for B10

Total municipal services	Ref		2015/16	2016/17	2017/18	Budget Year 2018/19			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	3,071	3,132	3,195	3,071	3,132	3,195	3,071	3,132	3,195
		Piped water inside yard (but not in dwelling)	9,838	10,035	10,235	9,838	10,035	10,235	9,838	10,035	10,235
8		Using public tap (at least min.service level)	1,576	1,608	1,640	1,576	1,608	1,640	1,576	1,608	1,640
10		Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	14,485	14,775	15,070	14,485	14,775	15,070	14,485	14,775	15,070
		Using public tap (< min.service level)	340	204	208	212	212	212	212	212	212
10		Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	544	299	305	311	311	311	311	311	311
		Below Minimum Service Level sub-total	884	503	513	523	523	523	523	523	523
		Total number of households	15,369	15,278	15,583	15,008	15,298	15,594	15,008	15,298	15,594
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	1,684	1,785	1,821	1,857	1,857	1,857	1,857	1,857	1,857
		Flush toilet (with septic tank)	1,688	1,789	1,825	1,861	1,861	1,861	1,861	1,861	1,861
		Chemical toilet	503	533	544	555	555	555	555	555	555
		Pit toilet (ventilated)	8,138	8,627	8,800	8,976	8,976	8,976	8,976	8,976	8,976
		Other toilet provisions (> min.service level)	45	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	12,058	12,734	12,989	13,248	13,248	13,248	13,248	13,248	13,248
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	12,058	12,734	12,989	13,248	13,248	13,248	13,248	13,248	13,248
		Energy:									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Refuse:									
		Removed at least once a week	480	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	480	-	-	-	-	-	-	-	-
		Removed less frequently than once a week	52	52	52	52	52	52	52	52	52
		Below Minimum Service Level sub-total	52	52	52	52	52	52	52	52	52
		Total number of households	532	52	52	52	52	52	52	52	52
		Municipal in-house services									
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	2,742	3,071	3,132	3,195	3,195	3,195	3,195	3,195	3,195
		Piped water inside yard (but not in dwelling)	8,944	9,838	10,035	10,235	10,235	10,235	10,235	10,235	10,235
8		Using public tap (at least min.service level)	1,472	1,576	1,608	1,640	1,640	1,640	1,640	1,640	1,640
10		Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	13,158	14,485	14,775	15,070	15,070	15,070	15,070	15,070	15,070
		Using public tap (< min.service level)	340	204	208	212	212	212	212	212	212
10		Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	544	299	305	311	311	311	311	311	311
		Below Minimum Service Level sub-total	884	503	513	523	523	523	523	523	523
		Total number of households	14,042	14,988	15,288	15,594	15,594	15,594	15,594	15,594	15,594
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	1,684	1,785	1,821	1,857	1,857	1,857	1,857	1,857	1,857
		Flush toilet (with septic tank)	1,688	1,789	1,825	1,861	1,861	1,861	1,861	1,861	1,861
		Chemical toilet	503	533	544	555	555	555	555	555	555
		Pit toilet (ventilated)	8,138	8,627	8,800	8,976	8,976	8,976	8,976	8,976	8,976
		Other toilet provisions (> min.service level)	45	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	12,058	12,734	12,989	13,248	13,248	13,248	13,248	13,248	13,248
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	12,058	12,734	12,989	13,248	13,248	13,248	13,248	13,248	13,248
		Energy:									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Refuse:									
		Removed at least once a week	480	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	480	-	-	-	-	-	-	-	-
		Removed less frequently than once a week	52	52	52	52	52	52	52	52	52
		Below Minimum Service Level sub-total	52	52	52	52	52	52	52	52	52
		Total number of households	532	52	52	52	52	52	52	52	52

KZN226 Mkhambathini - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2015/16	2016/17	2017/18	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands										
<u>Funding measures</u>										
Cash/cash equivalents at the year end - R'000	1	18(1)b				58,573	-	47,038	72,795	90,810
Cash + investments at the yr end less applications - R'000	2	18(1)b				49,539	-	49,397	46,830	39,188
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				(3,238)	-	(16,904)	2,176	5,881
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-1.7%	-1.9%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	83.1%	0.0%	78.0%	83.1%	83.1%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				4.7%	0.0%	24.9%	4.7%	4.7%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				100.0%	0.0%	152104.0%	101.0%	101.5%
Current consumer debtors % change - incr(decr)	11	18(1)a							-39.0%	-116.3%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				8.1%	0.0%	8.1%	7.1%	6.6%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%

KZN226 Mkhambathini - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2018/19							Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F		
R thousands										
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		66,550	-	-	-	-	-	66,550	67,383	75,985
Local Government Equitable Share		55,546					-	55,546	61,448	66,718
Finance Management	3	1,970					-	1,970	2,435	2,867
Municipal Systems Improvement							-	-		
Integrated National Electrification Programme		8,000					-	8,000	3,500	6,400
EPWP Incentive		1,034					-	1,034	-	-
Other transfers and grants [insert description]							-	-		
Provincial Government:		1,617	-	-	-	50	50	1,667	1,964	2,567
library grant		1,617					-	1,617	1,714	1,817
	4						-	-	250	
Sport and Recreation						50	50	50	-	750
Other transfers and grants [insert description]	5						-	-		-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Total Operating Transfers and Grants	6	68,167	-	-	-	50	50	68,217	69,347	78,552
<u>Capital Transfers and Grants</u>										
National Government:		15,835	-	-	-	-	-	15,835	16,943	18,129
Municipal Infrastructure Grant (MIG)		15,835					-	15,835	16,943	18,129
Other capital transfers [insert description]							-	-		
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]							-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Total Capital Transfers and Grants	6	15,835	-	-	-	-	-	15,835	16,943	18,129
TOTAL RECEIPTS OF TRANSFERS & GRANTS		84,002	-	-	-	50	50	84,052	86,290	96,681

KZN226 Mkhambathini - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2018/19							Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		66,550	-	-	-	-	-	66,550	67,383	75,985
Local Government Equitable Share		55,546					-	55,546	61,448	66,718
Finance Management		1,970					-	1,970	2,435	2,867
Municipal Systems Improvement							-	-		
Integrated National Electrification Programme		8,000					-	8,000	3,500	6,400
EPWP Incentive		1,034					-	1,034	-	-
Other transfers and grants [insert description]							-	-		
Provincial Government:		1,617	-	-	-	-	-	1,617	1,964	2,567
library grant		1,617					-	1,617	1,714	1,817
							-	-	250	
Sport and Recreation							-	-		750
Other transfers and grants [insert description]							-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Total operating expenditure of Transfers and Grants:		68,167	-	-	-	-	-	68,167	69,347	78,552
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)							-	-		
							-	-		
							-	-		
Other capital transfers [insert description]							-	-		
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]							-	-		
							-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		68,167	-	-	-	-	-	68,167	69,347	78,552

KZN226 Mkhambathini - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2018/19							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
			2	3	4	5	6	7		
		A	A1	B	C	D	E	F		
R thousands										
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

KZN226 Mkhambathini - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		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																
Vote 1 - Executive and Council													6,110	6,110	6,759	7,339
Vote 2 - Municipal Manager													-	-	-	-
Vote 3 - Budget and Treasury Office									617				28,660	29,277	31,386	33,398
Vote 4 - Corporate Services									1,096				5,599	6,696	7,405	8,039
Vote 5 - Community Services									36				14,350	14,386	14,769	16,035
Vote 6 - Library													1,617	1,617	1,714	1,817
Vote 7 - Vehicle Registration and Testing													5,331	5,331	5,544	5,766
Vote 8 - Solid Waste													562	562	596	632
Vote 9 - Technical Services													-	-	-	-
Vote 10 - Technical Services													39,138	39,138	44,554	51,163
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		-	-	-	-	-	-	-	1,749	-	-	-	101,368	103,117	112,728	124,189
Expenditure by Vote																
Vote 1 - Executive and Council									5				5,859	5,864	6,747	7,085
Vote 2 - Municipal Manager									1,626				9,816	11,442	12,492	11,678
Vote 3 - Budget and Treasury Office									897				17,814	18,711	19,012	19,957
Vote 4 - Corporate Services									278				14,713	14,991	15,885	16,785
Vote 5 - Community Services													13,642	13,642	14,517	15,449
Vote 6 - Library													1,617	1,617	1,714	1,817
Vote 7 - Vehicle Registration and Testing													4,915	4,915	5,111	5,367
Vote 8 - Solid Waste													-	-	-	-
Vote 9 - Technical Services													48,841	48,841	35,073	40,170
Vote 10 - Technical Services													-	-	-	-
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		-	-	-	-	-	-	-	2,805	-	-	-	117,216	120,021	110,552	118,308
Surplus/ (Deficit)		-	-	-	-	-	-	-	(1,056)	-	-	-	(15,848)	(16,904)	2,176	5,881

KZN226 Mkhambathini - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		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>		-	-	-	-	-	-	-	1,713	-	-	-	39,405	41,118	51,095	54,542
Executive and council													6,110	6,110	6,759	7,339
Finance and administration									1,713				33,295	35,008	44,335	47,203
Internal audit													-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	36	-	-	-	15,967	16,003	16,483	17,852
Community and social services									36				15,967	16,003	16,483	17,852
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	28	-	-	-	45,405	45,433	44,554	51,163
Planning and development													-	-	-	-
Road transport									28				45,405	45,433	44,554	51,163
Environmental protection													-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	562	562	596	632
Energy sources													-	-	-	-
Water management													-	-	-	-
Waste water management													-	-	-	-
Waste management													562	562	596	632
<i>Other</i>													-	-	-	-
Total Revenue - Functional		-	-	-	-	-	-	-	1,777	-	-	-	101,340	103,117	112,728	124,189
Expenditure - Functional																
<i>Governance and administration</i>		-	-	-	-	-	-	-	2,805	-	-	-	53,117	55,922	59,248	60,872
Executive and council									1,630				15,675	17,305	19,239	18,763
Finance and administration									1,175				37,442	38,616	40,009	42,109
Internal audit													-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	18,709	18,709	16,231	17,266
Community and social services													15,259	15,259	16,231	17,266
Sport and recreation													-	-	-	-
Public safety													3,450	3,450	-	-
Housing													-	-	-	-
Health													-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-	45,391	45,391	35,073	40,170
Planning and development													-	-	-	-
Road transport													45,391	45,391	35,073	40,170
Environmental protection													-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources													-	-	-	-
Water management													-	-	-	-
Waste water management													-	-	-	-
Waste management													-	-	-	-
<i>Other</i>													-	-	-	-
Total Expenditure - Functional		-	-	-	-	-	-	-	2,805	-	-	-	117,216	120,021	110,552	118,308
Surplus/ (Deficit) 1.		-	-	-	-	-	-	-	(1,028)	-	-	-	(15,877)	(16,904)	2,176	5,881

KZN226 Mkhambathini - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		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													14,272	14,272	14,843	15,437
Service charges - electricity revenue													-	-	-	-
Service charges - water revenue													-	-	-	-
Service charges - sanitation revenue													-	-	-	-
Service charges - refuse									37				488	525	586	632
Rental of facilities and equipment													-	-	-	-
Interest earned - external investments									200				3,016	3,216	3,136	3,262
Interest earned - outstanding debtors									423				1,285	1,708	1,337	1,390
Dividends received													-	-	-	-
Fines, penalties and forfeits													-	-	-	-
Licences and permits									1,066				5,331	6,397	5,544	5,766
Agency services													-	-	-	-
Transfers and subsidies									(7,950)				68,167	60,217	69,347	78,552
Other revenue									2				943	945	981	1,020
Gains on disposal of PPE													-	-	-	-
Total Revenue		-	-	-	-	-	-	-	(6,222)	-	-	-	93,503	87,281	95,785	106,059
Expenditure By Type																
Employee related costs													32,227	32,227	34,483	36,897
Remuneration of councillors									(130)				5,864	5,734	6,747	7,085
Debt impairment									2,985				700	3,685	728	757
Depreciation & asset impairment													7,113	7,113	6,725	6,994
Finance charges													196	196	207	216
Bulk purchases													-	-	-	-
Other materials													-	-	-	-
Contracted services													16,806	16,806	-	-
Grants and subsidies													-	-	-	-
Other expenditure									4,516				49,744	54,260	61,662	66,359
Loss on disposal of PPE													-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	7,372	-	-	-	112,649	120,020	110,552	118,308
Surplus/(Deficit)		-	-	-	-	-	-	-	(13,593)	-	-	-	(19,146)	(32,739)	(14,767)	(12,248)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)													15,835	15,835	16,943	18,129
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		-	-	-	-	-	-	-	(13,593)	-	-	-	(3,311)	(16,904)	2,176	5,881

Monthly cash flows	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		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	1												11,846	11,846	12,320	12,813
Property rates													-	-	-	-
Service charges - electricity revenue													-	-	-	-
Service charges - water revenue													-	-	-	-
Service charges - sanitation revenue													-	-	-	-
Service charges - refuse									36				445	481	510	540
Rental of facilities and equipment													-	-	-	-
Interest earned - external investments									617				2,399	3,016	3,136	3,262
Interest earned - outstanding debtors													1,221	1,221	1,270	1,321
Dividends received													-	-	-	-
Fines, penalties and forfeits													-	-	-	-
Licences and permits									1,096				4,235	5,331	5,544	5,766
Agency services													-	-	-	-
Transfer receipts - operational									28				68,139	68,167	69,347	70,552
Other revenue													943	943	981	1,020
Cash Receipts by Source		-	-	-	-	-	-	-	1,777	-	-	-	89,228	91,005	93,108	103,274
Other Cash Flows by Source																
Transfers receipts - capital													15,835	15,835	16,943	18,129
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													6,500	6,500	7,150	7,865
Decrease (increase) in non-current debtors													-	-	-	-
Decrease (increase) other non-current receivables													-	-	-	-
Decrease (increase) in non-current investments													-	-	-	-
Total Cash Receipts by Source		-	-	-	-	-	-	-	1,777	-	-	-	111,563	113,340	117,202	129,268
Cash Payments by Type																
Employee related costs													31,175	31,175	33,669	37,036
Remuneration of councillors													5,864	5,864	6,747	7,085
Finance charges													207	207	216	224
Bulk purchases - Electricity													-	-	-	-
Bulk purchases - Water & Sewer													-	-	-	-
Other materials													-	-	-	-
Contracted services													-	-	-	-
Transfers and grants - other municipalities													-	-	-	-
Transfers and grants - other													-	-	-	-
Other expenditure									(2,805)				48,709	45,904	44,869	48,206
Cash Payments by Type		-	-	-	-	-	-	-	(2,805)	-	-	-	85,955	83,150	85,501	92,552
Other Cash Flows/Payments by Type																
Capital assets									(11,535)				30,820	19,285	17,478	18,702
Repayment of borrowing													-	-	-	-
Other Cash Flows/Payments													-	-	-	-
Total Cash Payments by Type		-	-	-	-	-	-	-	(14,340)	-	-	-	116,775	102,435	102,980	111,253
NET INCREASE/(DECREASE) IN CASH HELD		-	-	-	-	-	-	-	16,117	-	-	-	(5,212)	10,905	14,222	18,015
Cash/cash equivalents at the monthly year beginning:		58,573	58,573	58,573	58,573	58,573	58,573	58,573	58,573	74,690	74,690	74,690	74,690	58,573	69,478	83,700
Cash/cash equivalents at the monthly year end:		58,573	58,573	58,573	58,573	58,573	58,573	58,573	74,690	74,690	74,690	74,690	69,478	69,478	83,700	101,715

KZN226 Mkhambathini - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		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	1															
Vote 1 - Executive and Council													-	-	-	-
Vote 2 - Municipal Manager													-	-	-	-
Vote 3 - Budget and Treasury Office													-	-	-	-
Vote 4 - Corporate Services													-	-	-	-
Vote 5 - Community Services													-	-	-	-
Vote 6 - Library													-	-	-	-
Vote 7 - Vehicle Registration and Testing													-	-	-	-
Vote 8 - Solid Waste													-	-	-	-
Vote 9 - Technical Services													-	-	-	-
Vote 10 - Technical Services													-	-	-	-
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																
Vote 1 - Executive and Council													400	400	428	458
Vote 2 - Municipal Manager													-	-	-	-
Vote 3 - Budget and Treasury Office													-	-	-	-
Vote 4 - Corporate Services									300				2,050	2,350	107	114
Vote 5 - Community Services													7,452	7,452	7,974	8,532
Vote 6 - Library													-	-	-	-
Vote 7 - Vehicle Registration and Testing													-	-	-	-
Vote 8 - Solid Waste													-	-	-	-
Vote 9 - Technical Services									11,235				9,383	20,618	8,970	9,598
Vote 10 - Technical Services													-	-	-	-
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	-	-	-	-	-	-	-	11,535	-	-	-	19,285	30,820	17,478	18,702
Total Capital Expenditure	2	-	-	-	-	-	-	-	11,535	-	-	-	19,285	30,820	17,478	18,702

KZN226 Mkhambathini - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Ref	Budget Year 2018/19											
		July	August	Sept.	October	November	December	January	February	March	April	May	June
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands													
Capital Expenditure - Functional													
<i>Governance and administration</i>		-	-	-	-	-	-	-	300	-	-	-	2,450
Executive and council													400
Finance and administration									300				2,050
Internal audit													-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	15,821
Community and social services													15,821
Sport and recreation													-
Public safety													-
Housing													-
Health													-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	11,235	-	-	-	1,014
Planning and development													-
Road transport									11,235				1,014
Environmental protection													-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-
Energy sources													-
Water management													-
Waste water management													-
Waste management													-
<i>Other</i>													-
Total Capital Expenditure - Functional		-	-	-	-	-	-	-	11,535	-	-	-	19,285

KZN226 Mkhambathini - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Assets		7,452	-	-	-	-	-	-	-	7,452	8,387	8,407
Community Facilities		7,452	-	-	-	-	-	-	-	7,452	8,387	8,407
Halls		7,452							-	7,452	5,928	8,407
Centres									-	-		
Crèches									-	-	2,459	
Other assets		1,800	-	-	-	-	-	-	-	1,800	-	-
Operational Buildings		1,800	-	-	-	-	-	-	-	1,800	-	-
Municipal Offices		1,800							-	1,800		
Computer Equipment		100	-	-	-	-	-	-	-	100	107	114
Computer Equipment		100							-	100	107	114
Furniture and Office Equipment		400	-	-	-	-	-	-	-	400	428	458
Furniture and Office Equipment		400							-	400	428	458
Transport Assets		1,150	-	-	-	-	-	-	-	1,150	-	-
Transport Assets		1,150							-	1,150		
Total Capital Expenditure on new assets	1	10,902	-	-	-	-	-	-	-	10,902	8,922	8,980

KZN226 Mkhambathini - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

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
		7	8	9	10	11	12	13	14			
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-		
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes									-	-		
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment									-	-		
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									-	-		
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment									-	-		
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets									-	-		
Land		-	-	-	-	-	-	-	-	-	-	-
Land									-	-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
Total Capital expenditure on renewal of existing assets to be	1	-	-	-	-	-	-	-	-	-	-	-

KZN226 Mkhambathini - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -												
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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>												
<u>Infrastructure</u>		2,759	-	-	-	-	-	-	-	2,759	2,921	3,091
Roads Infrastructure		2,759	-	-	-	-	-	-	-	2,759	2,921	3,091
Roads		2,759							-	2,759	2,921	3,091
<u>Community Assets</u>		4,041	-	-	-	-	-	-	-	4,041	4,355	4,695
Community Facilities		4,041	-	-	-	-	-	-	-	4,041	4,355	4,695
Halls		3,122							-	3,122	2,247	3,378
Centres									-	-		
Crèches		919							-	919	1,107	1,317
Libraries									-	-	1,000	
<u>Other assets</u>		1,695	-	-	-	-	-	-	-	1,695	744	796
Operational Buildings		1,000	-	-	-	-	-	-	-	1,000	-	-
Municipal Offices		1,000							-	1,000		
Housing		695	-	-	-	-	-	-	-	695	744	796
Capital Spares		695							-	695	744	796
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-		
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		395	-	-	-	-	-	-	-	395	411	427
Transport Assets		395							-	395	411	427
<u>Land</u>		-	-	-	-	-	-	-	-	-	-	-
Land									-	-		
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
Total Repairs and Maintenance Expenditure to be adjusted	1	8,890	-	-	-	-	-	-	-	8,890	8,431	9,008

KZN226 Mkhambathini - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
<u>Depreciation by Asset Class/Sub-class</u>												
<u>Infrastructure</u>		2,678	-	-	-	-	-	-	-	2,678	2,965	3,142
Roads Infrastructure		2,678	-	-	-	-	-	-	-	2,678	2,965	3,142
Roads		2,678							-	2,678	2,965	3,142
<u>Community Assets</u>		2,822	-	-	-	-	-	-	-	2,822	2,989	3,162
Community Facilities		2,069	-	-	-	-	-	-	-	2,069	2,191	2,318
Halls		2,069							-	2,069	2,191	2,318
Sport and Recreation Facilities		753	-	-	-	-	-	-	-	753	798	844
Indoor Facilities									-	-		
Outdoor Facilities		753							-	753	798	844
Capital Spares									-	-		
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-	-	-
<u>Other assets</u>		600	-	-	-	-	-	-	-	600	512	421
Operational Buildings		600	-	-	-	-	-	-	-	600	512	421
Municipal Offices		600							-	600	512	421
Total Depreciation to be adjusted	1	6,100	-	-	-	-	-	-	-	6,100	6,466	6,725

KZN226 Mkhambathini - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

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
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls									-	-		
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Other assets		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-		
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes									-	-		
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment									-	-		
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									-	-		
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment									-	-		
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets									-	-		
Land		-	-	-	-	-	-	-	-	-	-	-
Land									-	-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	-	-	-	-	-	-	-	-	-	-	-

KZN226 Mkhambathini - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -										
Function	Project Description	Project Number	Type	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework	
									Budget Year 2018/19	
R thousands									Original Budget	Adjusted Budget
Parent municipality:										
List all capital projects grouped by Function										
Dwengu Hall	Dwengu Hall	2017MIGFK226261990	New	Community Facility	Halls	6	30° 2'37.00"S	30°33'37.00"E	-	2,626
Camperdown Hall	Camperdown Hall	2017MIGFK226268520	New	Community Facility	Halls	3	29°43'42.63"S	30°32'9.99"E	3,295	3,882
Mkhishwa Road	Mkhishwa Road	2018MIGFK226280146	New	Roads Infrastructure	Roads	6	29°43'42.63"S	30°32'9.99"E	2,776	1,151
Mdala Road	Mdala Road	2018MIGFK226282182	New	Roads Infrastructure	Roads	4	29°43'42.63"S	30°32'9.99"E	2,757	1,714
Nkosi Mdluli Hall	Nkosi Mdluli Hall	2018MIGFK226280996	New	Community Facility	Halls	5	29°43'42.63"S	30°32'9.99"E	4,307	1,862
Ezinembeni Creche	Ezinembeni Creche		New	Community Facility	Crèches	5	29°43'42.63"S	30°32'9.99"E	2,700	

KZN226 Mkhambathini - Supporting Table SB20 Not required -

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
		A	3 A1	4 B	5 C	6 D	8 E	9 F	10 G	11 H		
R thousands												
Revenue By Municipal Entity												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

RECOMMENDATIONS

- a) That Council takes note and adopt schedule B report attached
- b) That Council take note of the Provincial Treasury's assessment report on Mid-Year Assessment.
- c) That Council approves the adjusted budget for 2018/2019 financial year.
- d) That Municipal Manager to submit the 2018/2019 Financial Year Adjusted budget to the relevant stakeholders as per MFMA for approval.

Signature: -----

Mrs TC Ndlela
Municipal Manager