ANDA SECOND BUDGET ADJUSTMENT 2019/20 20

SCHEDULE











Contents

1.	(CHAIRPERSONS REPORT	3
2.	F	RESOLUTIONS	4
3.		EXECUTIVE SUMMARY	4
	3.1	BACKGROUND	4
4.	A	ADJUSTMENT BUDGET TABLES	5
	4.1	. Table E1 Adjustments Budget Summary	8
	4.2	. Table E2 Adjustments Budget - Financial Performance (revenue and expenditure).	10
	4.3	. Table E3 Adjustments Capital Expenditure Budget by asset class and funding	. 12
	4.4	Table E4 Adjustments Budget - Financial Position	. 18
	4.5	. Table E5 Adjustments Budget - Cash Flows	20
P	ART	2 – SUPPORTING DOCUMENTATION	22
	5.	BUDGET ASSUMPTIONS	. 22
	6.	BUDGET FUNDING	22
	7.	ADJUSTMENTS TO EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES.	22

1. CHAIRPERSONS REPORT

The purpose of this report is to initially present the financial analysis of AND with a particular focus on the cashflows of the Development Agency and the implications thereof on service delivery targets.

As the Chairperson of the Board, I wish to draw attention of the members of the Board and the shareholder to an exercise that resulted in the Development Agency implementing an upward budget adjustment during December 2019. The upward adjustment was intended to recognise anticipated revenue from the following SETAs with the following financial implications:

Services SETA R 4 105 000.00
 FP & M SETA R 1 000 000.00
 NSF R 10 212 500.00

Pursuant to a detailed assessment of the financial cashflow position of the Development Agency and the implications of the Covid-19 pandemic on the implementation of skills development programmes of this nature a need has been identified to adjust the budget of the development Agency down as it is not anticipated that funding from the above stipulated SETA will be realised during the current financial year of the Development Agency.

Furthermore, as the Development Agency we wish to further stipulate that this downward adjustment does not imply or translate into a a withdrawal of the SETA to partner and work with the Development Agency as there are signed agreements in place between ANDA and the respective SETAs committing to the implementation of the programme. Instead this exercise is meant to ensure that monies anticipated to be received by the Development Agency are budgeted for in the correct budgeting cycle.

ANDA has therefore received full commitment that these programmes will be implemented in the next financial year once the regulations that place restrictions on the implementation of these programmes have been lifted.

Furthermore, as it has become well know across the country and across the globe that the world is faced with the challenges of the Covid-19 pandemic. As the Development Agency we recognise the fact that as a result of the effects of this pandemic there might unforeseen

and unavoidable expenditure that we might require to incur in order to implement institutional

preventative measures. Therefore, this proposed budget adjustment is aimed at accommodating expenses that are associated with the prevention of Covid-19 in line with the regulation.

Therefore, ANDM Grant received as at the 30 April 2020 is 100% of the budgeted amount and the overall total income received is 57% of the budgeted income. Total expenditure is 43% of the budgeted expenditure mainly due to an R 15 317 500.00 from National Skills Fund, FP & M SETA and Services SETA as explained above which has not been realised due to Covid-

19 implications on planned programmes. On Capital Expenditure only 16 % of the total budgeted has been spent as at 30 April 2020, General Expenditure 62% of the total budget has been spent and Personnel Expenditure 85% was spent in the same period.

In light of the above a need has been and due to the unexpected State of COVID Affairs there is a need to adjust the budget of the Entity in order to avoid irregular expenditure.

2. RESOLUTIONS

- That the Audit Committee considers and provides assurance in relation to the proposed second ANDA Budget Adjustment 2020/21
- That the Board of Directors approves the second ANDA Budget Adjustment 2020/21
- Board of Directors to recommend the adoption of Second Adjustment Budget by

Council through the office of the Executive Mayor

- That the Mayoral Committee approves the second ANDA Budget Adjustment 2020/21
- That the Board of Directors may approve the undertaking necessary revisions to the Service Delivery and Budget Implementation Plan 2019/20

3. EXECUTIVE SUMMARY

3.1 BACKGROUND

Section 29 (1) of the MFMA states that a Municipality may in an emergency authorise unforseen and unavoidable expenditure for which provision was made.

Due to the COVID 19 pandemic government there are regulations hat have been set by government which compel organisations such as ANDA to undertake necessary

safety precaustions in order to curb the spread and the effects of the deadly Corona Virus. It
has

been established that although no expenditure has been incurred the necessary precautionary measures will require the incurring of unforseen and unavoindable expenditure. Therefore in order to avoid such expenditure, and adjustment budget is proposed.

Furthermore, as articulated in the previous section, due to the effects of the Covid-19 pandemic monies anticipated to flow to the Development Agency will be delayed and will only be received in the next financial year. Therefore a need has been identified that such funds must find expression in the 2020/21 ANDA Budget and be adjusted down in the 2019/21 ANDA Budget.

Therefore, the total proposed funding to be shifted in favour of COVID-19 expenditure amounts to R 494 631.00. In addition, due to anticipated delays in the receipt of funding commitments from SETAs resulting from Covid-19 implications a had downward adjustment of the funding is proposed as followon the following funding

Services SETA R 4 105 000.00 FP & M SETA R 1 000 000.00 NSF R 10 212 500.00

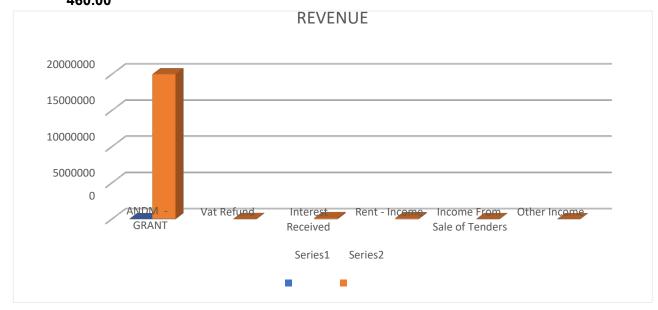
As a result of these downwards Grant Adjustments, there had to also be a downward adjustment of correspoding expenditure.

4. ADJUSTMENT BUDGET TABLES

REVENUE

ANDM -		
GRANT	20 000 000	.00
Vat Refund	30 000.	00
Interest		
Received	152 960.	00
Rent -		
Income	138 000.	00
Income		
From Sale		
of Tenders	20 000	00
Other		
Income	10 500.0	00

TOTAL 20 351 460.00

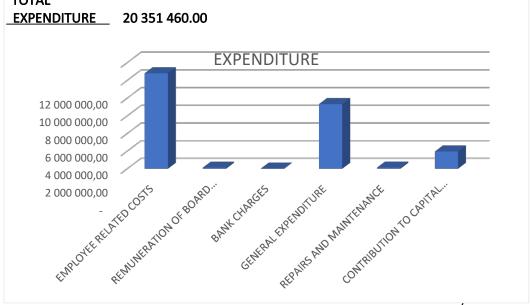


EMPLOY	
EE	
RELATED	
COSTS	10 797 878.00
REMUNERA	
TIO N OF	
BOARD	
MEMBERS	120 000.00
BANK	
CHARGES	20 000.00
GENERAL	
EXPENDITURE	7 323 996.75
REPAIRS &	
MAINTAIN	130 000.00
	100 000.00
CONTRIBUTI	
ON TO	

CAPITAL

OUTLAY 1 959 585.25

TOTAL



Alfred Nzo Development Centre - Table E1 Adjustments Budget Summary - 27 May 2020

Description				Budget Year +1 2020/21	Budget Year +2 2021/22					
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	А	1 A1	2 B	3 C	4 D	5 E	6 F	7 G		
Financial Performance										
Property rates	-	-	-	-	-	-	_	-	_	-
Service charges	_	-	-	_	-	_	_	-	_	-
Investment revenue	153	_	_	-	_	-	_	153	162	171
Transfers recognised - operational	35 318	-	818)	_	_	_	818)	500	730	084
Other own revenue	97	_	_	_	_	102	102	199	210	706
Total Revenue (excluding capital transfers and contributions)	35 567	-	818) (14	-	_	102	716)	20 851	103	39 961
Employee costs	048	10 798	(390)	_	_	390	_	10 798	11 446	132
Remuneration of Board Members	200	200	(80)	_	_	-	(80)	120	127	224
Depreciation and debt impairment	_	_	_	_	_	_	_	_	_	-
Finance charges	70	20	_	_	-	-	_	20	21	283
Materials and bulk purchases	_	_	_	_	-	_	_	-	_	-
Transfers and grants	_	_	_	_	_	_	_	_	_	_
Other expenditure	15 710	789 789	(17 261)	_	_	2 385	(14 876)	914	10 508	26 985
Total Expenditure	27 028	35 807	(17 731)	_	_	775 2	956) (14	20 851	22 103	39 624
Surplus/(Deficit)	539 8	(35 807)	913 2	-	-	673) (2	240	-	_	337
Transfers recognised - capital	6 455	_	_	_	_	213 11	(240)	215	728 18	19 852
Contributions recognised - capital & contributed assets	_	-	_	_	_	-	160	160	_	-

Surplus/(Deficit) after capital transfers & contributions	994	14	807)	(35	913	2	-		-		540	8	160		375	6	728	18	189	20
Taxation	-		-		-		-		-		-		(160)		(160)		-		-	
Surplus/ (Deficit) for the year	994	14	807)	(35	913	2	-		-		540	8	160		160		728	18	189	20
Capital expenditure & funds sources																				
Capital expenditure Transfers recognised - capital	150		061	1	_		490	1	-		650		140	2	201	3	_		-	
	-		-		-		-		_		_		-		-		-		-	
Borrowing	_		_		-		_		_		_		_		_		_		_	
Internally generated funds	_		_		_		_		_		_		_		_		_		-	
Total sources of capital funds	-		-		-		-		-		-		-		-		-		-	
Financial position																				
Total current assets	333	3	_		885)	(2	_		_		1		884)	(2	449	1	_		-	
Total non current assets	937	1	_		(105)		-		-		150		45		982	1	_		-	
Total current liabilities	260		_		_		_		-		328	1	328	1	588	1	_		-	
Total non current liabilities	_		_		_		-		_		_		_		_		_		-	
Community wealth/Equity	010	5	_		327)	(4	-		_		-		327)	(4	683		_		-	
Cash flows																				
Net cash from (used) operating	970)	(3	36		_		_		-		427)	(1	427)	(1	391)	(1	_		-	
Net cash from (used) investing	100		_		_		_		-		_		_		100		_		-	
Net cash from (used) financing	_	•	_	•	_	•	_		_	•	_		_	10	_	45	_	11	_	11
Cash/cash equivalents at the year end	333	3	369	3	369	3	369	3	369	3	942	1	048	12	417	15	893)	(1	893)	(1

4.1. Table E1 Adjustments Budget Summary

Alfred Nzo Development Centre - Table E2 Adjustments Budget - Financial Performance (revenue and expenditure) - 27 May 2020

	Re			Budget Year +1 2020/21	Budget Year +2 2021/22						
Description	f	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7		
R thousands		А	A1	В	С	D	E	F	G		
Revenue By Source											
Property rates		-	-		-			-	_		
Service charges - electricity revenue		-						-	_		
Service charges - water revenue		-	-					-	_		
Service charges - sanitation revenue		-	_					-	_		
Service charges - refuse revenue		_	-					-	_		
Rental of facilities and equipment		96					42	42	138	146	108
Interest earned - external investments		153						-	153	162	171
Interest earned - outstanding debtors		-	-					-	-	-	-
Dividends received		-	-					_	_	-	-
Fines, penalties and forfeits											

		-		-					_	_	-	-	
Licences and permits		-		-					-	-	_	_	
Agency services		_		_					_	_	_	_	
Transfers and subsidies		318	35	_	(14 818)				(14 818)	20 500	730 21	084	27
Other revenue		1		_				60	60	61	64	598	12
Gains on disposal of PPE		_		_					_	_	_	_	
Total Revenue (excluding capital transfers and contributions)		567	35	-	(14 818)	-	-	102	(14 716)	20 851	22 103	961	39
Expenditure By Type													
Employee related costs	-	048	11	10 798	(390)	_	_	390	_	10 798	11 446	132	12
Remuneration of Directors		200		200	(80)	_	_	_	(80)	120	127	224	
Debt impairment		-		_	_	_	-	_	-	_	_	-	
Depreciation & asset impairment		-		_	_	_	-	_	_	_	_	-	
Finance charges		70		20	-	-	-	-	-	20	21	283	
Bulk purchases		-		-	-	-	-	-	-	-	_	-	
Other materials		_		_	_	_	_	_	_	-	_	-	
Contracted services		_		-	-	-	-	-	-	-	_	_	
Transfers and subsidies		_		_	_	_	_	_	_	_	_	_	
Other expenditure		710	15	24 789	(17 261)	_	_	2 385	(14 876)	9 914	10 508	985	26
Loss on disposal of PPE		_		_	_		_	_	_	_	_	_	
Total Expenditure		028	27	35 807	(17 731)	_	_	2 775	(14 956)	20 851	22 103	624	39
Surplus/(Deficit)		539	8	(35 807)	2 913	_	_	(2 673)	240	_	_	337	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		455	6	-	-	_	_	11 213	240 11 213	_ 17 668	18 728		19

Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) Transfers and subsidies - capital (in-kind - all)	_		-	_		-	-	-		-		_		-		-	
Surplus/(Deficit) before taxation	994	14	(35 807)	913	2	_	_	540	8	453	11	668	17	728	18	189	20
Taxation	_		_	_		_	_	_		_		_		_		_	
Surplus/ (Deficit) for the year	994	14	(35 807)	913	2	-	_	540	8	453	11	668	17	728	18	189	20

Alfred Nzo Development Centre - Table E3 Adjustments Capital Expenditure Budget by asset class and funding - 27 May 2020

Description	Re f			Budget Year +1 2020/21	Budget Year +2 2021/22						
·	'	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7		
R thousands	1	А	A1	В	С	D	E	F	G		
Capital expenditure by Asset Class/Sub-class											
-											
<u>Infrastructure</u>		-	-	-	200	-	-	200	200	-	-
Roads Infrastructure		-	-	-	292	-	-	292	292	-	-
Roads		-	-	-	2	-	-	2	2	-	-
Road Structures		-	_	_	290	_	-	290	290	_	-
Road Furniture		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure Drainage Collection		-	-	-	-	-	-	-	-	-	-

	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	_	-	-	-	-	-
Attenuation	-	-	-	-	_	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	_	-	-	-	-	-
Power Plants	-	-	-	-	_	-	-	-	-	-
HV Substations	-	-	_	-	_	-	-	_	-	_
HV Switching Station	-	-	_	_	_	-	_	_	_	_
HV Transmission Conductors	_	_	_	_	_	_	_	_	_	_
MV Substations	_	_	_	_	_	_	_	_	_	_
MV Switching Stations	_	_	_	_	_	_	_	_	_	_
MV Networks	_	_	_	_	_	_	_	_	_	_
LV Networks	_	_	_	_	_	-	_	_	_	_
Capital Spares	_	_	_	_	_	-	_	_	_	_
Water Supply Infrastructure	_	_	_	908	_	-	908	908	_	_
Dams and Weirs	_	_	_	_	_	_	_	_	_	_
Boreholes	_	_	_	_	_	_	_	_	_	_
Reservoirs	_	_	_	_	_	_	_	_	_	_
Pump Stations	_	_	_	1	_	_	1	1	_	_
Water Treatment Works	_	_	_	1	_	_	1	1	_	_
Bulk Mains	_	_	_	25	_	_	25	25	_	_
Distribution	_	_	_	881	_	_	881	881	_	_
Distribution Points	_	_	_	_	_	_	_	_	_	_
PRV Stations	_	_	_	_	_	_	_	_	_	_
Capital Spares										

	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-	-
Attenuation MV Substations	-	-	-	-	-	-	-	-	-	-

	-	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	_	_	-	-	-	_	_
Piers	-	-	-	_	-	-	-	-	_	_
Revetments	-	-	-	_	-	-	-	-	_	_
Promenades	-	-	-	_	-	-	-	-	_	-
Capital Spares	-	-	-	-	-	_	_	-	_	_
Information and Communication Infrastructure	-	-	-	-	-	-	_	-	-	_
Data Centres	-	-	-	_	_	_	_	-	_	_
Core Layers	-	-	-	_	_	_	_	-	_	_
Distribution Layers	-	-	-	_	-	-	_	-	_	_
Capital Spares	_	_	_	_	_	_	_	_	_	_
Community Assets	-		-	-	_	-	-	-	-	_
Community Facilities	-	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	_	-	_	-
Crèches	-	-	-	-	-	-	_	-	_	_
Clinics/Care Centres	-	-	-	-	-	-	_	-	-	_
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	_	-	_	_	-	-	_
Museums	_	_	_	_	_	-	_	_	_	_

	ı	1	I	ı	I	I	l	I	l	1
Galleries	-	-	-	-	-	-	_	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	_	-
Purls	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	_	-	-	-	_	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	_	-	-	-	_	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	_	_	_	_	_	_	_	_	_	_
Monuments	_	_	_	_	_	_	_	_	_	_
Historic Buildings	_	_	_	_	_	_	_	_	_	_
Works of Art										

	-	_	-	-	-	-	-	-	-	-
Conservation Areas	_	_	_	_	_	-	-	-	_	-
Other Heritage	_	-	_	_	_	_	_	_	_	_
Investment properties	-	_	_	_	_	_	_	_	_	_
Revenue Generating	-	-	_	-	_	-	_	-	_	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	_	_	-	_	-	_	_	_	_
Others										
Other assets	-	-	_	_	_	-	-	-	-	-
Operational Buildings	-	-	_	-	_	-	_	-	_	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	_	_	_	-	_	_	_	_
Stores	-	-	_	_	_	-	_	_	_	_
Laboratories	-	-	-	-	-	-	_	_	_	_
Training Centres	-	-	-	-	-	-	_	-	_	-
Manufacturing Plant	-	-	-	-	-	-	_	-	_	-
Depots Capital Spares	-	-	_	_	-	-	_	-	-	-

		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	_	-
Staff Housing		-	-	-	-	_	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	_	-
Capital Spares		-	-	-	_	_	-	-	-	_	-
Biological or Cultivated Assets		-	-	_	_	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	_	-	-	-	-	-
Intangible Assets		50	110	_	_	_	150	150	260	_	_
Servitudes		-	-	-	-	-	-	-	-	_	-
Licences and Rights		50	110	-	-	-	150	150	260	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		50	110	-	-	_	150	150	260	_	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	_	-
Computer Equipment		50	651	_	290	_	300	590	1 241	_	_
Computer Equipment		50	651	-	290	_	300	590	1 241	_	-
Furniture and Office Equipment	-	50	300	_	_	_	200	200	500	_	-
Furniture and Office Equipment		50	300	-	-	_	200	200	500	-	-
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 to be adjusted	1	150	1 061	-	1 490	-	650	2 140	3 201	-	-
Funded by:											
National Government								-	_		
Provincial Government								-	-		
Parent Municipality								-	_		
District Municipality								-	-		
Transfers recognised - capital		-	-	-	_	-	-	-	_	-	-
Borrowing	3							-	-		
Internally generated funds								-	-		
Total Capital Funding	4	_	_	-	_	_	-	ı	_	_	-

Alfred Nzo Development Centre - Table E4 Adjustments Budget - Financial Position - 27 May 2020

T OSIMON ET MAY EVE	Re		Budget Year 2019/20								
Description	f	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	2020/21 Adjusted Budget	2021/22 Adjusted Budget
			1	2	3	4	5	6	7		
R thousands		A	A1	В	С	D	Е	F	G		
ASSETS											
Current assets											
Cash	1	333	-	(250)	-	-	-	(250)	83		
Call investment deposits	1	000	-	635)	-	-	-	(2 635)	365		
Consumer debtors		-	-	-	-	-	1	1	1		
Other debtors		-	-	-	-	-	-	-	_		
Current portion of long-term receivables		-	-	-	-	-	-	-	_		
Inventory		_	_	_	_	_	_	_	_		
Total current assets		3 333	_	(2 885)	_	_	1	(2 884)	449	_	_
Non current assets											
Non our ent assets											
Long-term receivables		-	_	-	-	-	-	-	-		
Investments		-	-	-	-	-	-	-	_		
Investment property		-	-	-	-	-	-	-	_		
Investment in Associate		-	_	-	-	_	-	-	_		
Property, plant and equipment		1							1		

		887	-	(88)	-	_	_	(88)	799		
								, ,			
Biological		_	_	_	_	_	_	_	_		
Intangible		50	-	(17)	_	-	150	133	183		
Other non-current assets		_	-	-	-	-	-	-	_		
Total non current assets		937	-	(105)	-	-	150	45	982 1	-	-
TOTAL ASSETS		5 270	-	990) (2	-	-	151	(2 839)	2 431	-	-
LIABILITIES											
Current liabilities	_										
Bank overdraft	1										
Bank overdrait	1	-	-	_	_	_	-	_	_		
Borrowing		-	-	-	-	-	-	_	_		
Consumer deposits		_	-	_	_	-	_	_	_		
		000					1	1	1		
Trade and other payables		260	-	_	-	-	328	328	588		
Provisions		_	-	-	-	-	-	-	_		
Total current liabilities		260	_	-	-	-	328	328 1	588	-	-
Non current liabilities											
Borrowing		_	_	_	_	_	_	_	_		
Provisions		-	-	_	_	-	_	_	_		
Total non current liabilities		_	_	_	_	_	_	_	_	_	_
TOTAL LIABILITIES		000					1	1	1		
TOTAL LIABILITIES		260 5	-	- (2	-	-	328 (1	328 (4	588	-	-
NET ASSETS	2	010	-	990)	-	-	177)	167)	843	-	-
COMMUNITY WEALTH/EQUITY											
		4		(4				(4			
Accumulated Surplus/(Deficit)		910	-	327)	_	-	-	327)	583		
Reserves		100	_	_	_	_	_	_	100		

		5		(4				(4			
TOTAL COMMUNITY WEALTH/EQUITY	2	010	_	327) `	_	_	_	327)	683	_	_

Alfred Nzo Development Centre - Table E5 Adjustments Budget - Cash Flows - 27 May 2020

	Re				Budget Ye	ear 2019/20				Budget Year +1 2020/21	Budget Year +2 2021/22
Description	f	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7		
R thousands		A	A1	В	С	D	E	F	G		
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		96	-	-	-	-	42	42	138		
Service charges		-						-	_		
Other revenue		- 7					60 9	60 9	60		
Government – operating		001					102	102	103		
Government – capital		9 655					17 696	17 696	27 351		
Interest		153			-	-	-	-	153		
Dividends								_	_		
Payments											
Suppliers and employees		(24 354)					(28 287)	(28 287)	(52 641)		
Finance charges		_	36				(40)	(40)	(4)		

Dividends paid									_	_		
Transfers and Grants		479	3						_	3 479		
NET CASH FROM/(USED) OPERATING ACTIVITIES		970)	(3	36	_	-	-	(1 427)	(1 427)	(5 361)	_	-
CASH FLOWS FROM INVESTING ACTIVITIES Receipts												
Proceeds on disposal of PPE		250				-		-	-	250		
Decrease (Increase) in non-current debtors		-		-		-		-	-	-		
Decrease (increase) other non-current receivables	-	-		-		-		-	-	_		
Decrease (increase) in non-current investments Payments		-		_		-		-	_	_		
Capital assets		(150)						_	-	(150)		
NET CASH FROM/(USED) INVESTING ACTIVITIES		100		-	_	-	-	-	-	100	_	-
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		870)	(3	36	_	-	-	(1 427)	(1 427)	(5 261)	-	-
Cash/cash equivalents at the year begin:	8	203	7	3 333	3 369	369	369	3 369	3 369	369	(1 893)	893) (1
Cash/cash equivalents at the year end:	8	333	3	3 369	3 369	3 369	3 369	942	942	(1 893)	(1 893)	(1 893)

PART 2 – SUPPORTING DOCUMENTATION

5. BUDGET ASSUMPTIONS

The budget assessment is conducted in line with Section 29 (1) of the MFMA 56 of 2003, and portrays the cumulative picture of the monthly Section 87 reports for the period ended 30 April 2020.

6. BUDGET FUNDING

The following decreases have been effected in the Budget Adjustments Budget

Services SETA R 4 105 000.00
 FP & M SETA R 1 000 000.00
 NSF R 10 212 500.00

7. ADJUSTMENTS TO EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES.

Grant Funding Decreases

TOTAL DECREASE	15 226 500.00
NSF	10 212 500.00
NP & F SETA	1 000 000.00
National Skills Fund	4 105 000.00