

ELIAS MOTSOALEDI LOCAL MUNICIPALITY



ADJUSTMENT BUDGET

2014/15 FINANCIAL YEAR

PART 1 – ADJUSTMENT BUDGET

EXECUTIVE SUMMARY

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

Section 28 of Municipal Finance Management Act requires Municipality to revise its approved annual budget through an adjustment budget. The format and contents of the adjustment budget and supporting documentation must in terms of MFMA, be in the format as specified in Schedule B of the Municipal Budget and Reporting Regulations. The adjustment budget as submitted herewith contains the applicable adjustment budget tables.

It should be noted that municipal tax and tariffs may not be increased during a financial year and any amendments to the annual budget must remain funded in accordance with section 18 of the MFMA.

The impact of adjustment budget on the approved annual budget is as follows:

- Revenue budget increased from R330, 957, 600 to R344, 936, 270 reflecting 4, 22% increase.
- There was a slight upward adjustment on operational expenditure from R291, 496, 838 to R304, 786, 694 reflecting a 4, 56% increase.
- Capital expenditure budget has been adjusted from R77, 290, 000 million to R84, 383, 370 reflecting 9, 18% increase.

DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	BUDGET ADJUSTMENT	BUDGET 2015/16	BUDGET 2016/17
Revenue	R -330 957 600	R -13 978 670	R -344 936 270	R -392 498 547	R -401 736 490
Operational Expenditure	R 291 496 838	R 13 289 859	R 304 786 697	R 306 932 320	R 323 976 409
Capital Expenditure	R 77 290 000	R 7 093 370	R 84 383 370	R 97 343 715	R 91 622 729

ADJUSTMENT BUDGET TABLES

Table B1 Sum: Adjustment Budget Summary

Description	Budget Year 2014/15									Budget Year +1	Budget Year +2
	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
Financial Performance											
Property rates	30 000	-	-	-	-	-	(5 500)	(5 500)	24 500	31 620	33 327
Service charges	62 974	-	-	-	-	-	4 835	4 835	67 809	66 454	74 452
Investment revenue	2 800	-	-	-	-	-	1 480	1 480	4 280	2 951	3 111
Transfers recognised - operational	170 641	-	-	-	-	-	-	-	170 641	215 509	219 761
Other own revenue	13 703	-	-	-	-	-	4 309	4 309	18 012	14 364	15 140
Total Revenue excluding capital transfers	280 118	-	-	-	-	-	6 104	6 104	286 222	330 898	346 791
Employee costs	97 177	-	-	-	-	-	(3 569)	(3 569)	93 609	103 309	109 392
Remuneration of councillors	16 273	-	-	-	-	-	1 316	1 316	17 590	17 163	18 090
Depreciation & asset impairment	35 000	-	-	-	-	-	(1 500)	(1 500)	33 500	36 890	38 882
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	50 013	-	-	-	-	-	6 019	6 019	56 032	52 714	55 580
Transfers and grants	9 800	-	-	-	-	-	(7 660)	(7 660)	1 940	10 118	10 665
Other expenditure	83 433	-	-	-	-	-	18 183	18 183	101 616	48 148	50 707
Total Expenditure	291 497	-	-	-	-	-	12 790	12 790	304 287	268 342	283 297
Surplus/(Deficit)	(11 379)	-	-	-	-	-	(7 686)	(7 686)	(19 064)	62 556	62 495
Transfers recognised - capital	50 840	-	-	-	-	-	8 873	8 873	59 713	61 601	55 945
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers	39 461	-	-	-	-	-	1 188	1 188	40 649	124 167	118 440
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	39 461	-	-	-	-	-	1 188	1 188	40 649	124 167	118 440
Capital expenditure & funds sources											
Capital expenditure	77 290	-	-	-	2 000	-	5 693	7 693	84 983	97 344	91 623
Transfers recognised - capital	50 840	-	-	-	-	-	8 873	8 873	59 713	61 601	55 945
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 450	-	-	-	-	-	(1 180)	(1 180)	25 270	35 743	35 678
Total sources of capital funds	77 290	-	-	-	-	-	7 693	7 693	84 983	97 344	91 623
Financial position											
Total current assets	72 289	-	-	-	-	-	38 052	38 052	110 321	62 715	58 929
Total non current assets	1 077 247	-	-	-	-	-	(218 291)	(218 291)	859 956	1 155 342	1 235 931
Total current liabilities	43 000	-	-	-	-	-	(1 693)	(1 693)	41 307	34 500	28 800
Total non current liabilities	40 000	-	-	-	-	-	-	-	40 000	40 000	40 000
Community wealth/Equity	1 066 516	-	-	-	-	-	(178 546)	(178 546)	887 970	1 143 557	1 226 061
Cash flows											
Net cash from (used) operating	72 559	-	-	-	-	-	37 688	37 688	110 247	95 306	93 270
Net cash from (used) investing	(72 290)	-	-	-	-	-	(11 693)	(11 693)	(83 983)	(96 944)	(89 823)
Net cash from (used) financing	500	-	-	-	-	-	(490)	(490)	10	500	1 000
Cash/cash equivalents at the year end	20 769	-	-	-	-	-	40 752	40 752	61 521	19 631	24 078
Cash backing/surplus reconciliation											
Cash and investments available	20 769	-	-	-	-	-	40 752	40 752	61 521	19 631	24 078
Application of cash and investments	(3 650)	-	-	-	-	-	11 599	11 599	7 949	(3 343)	(1 240)
Balance - surplus (shortfall)	24 419	-	-	-	-	-	29 153	29 153	53 572	22 974	25 318
Asset Management											
Asset register summary (WDV)	1 077 247	-	-	-	-	-	-	1 077 247	1 077 247	1 155 342	1 235 931
Depreciation & asset impairment	35 000	-	-	-	-	-	(1 500)	(1 500)	33 500	36 890	38 882
Renewal of Existing Assets	24 951	-	-	-	-	-	(1 027)	(1 027)	23 924	35 314	46 623
Repairs and Maintenance	8 776	-	-	-	-	-	2 185	2 185	10 961	9 250	9 754
Free services											
Cost of Free Basic Services provided	1 800	-	-	-	-	-	-	-	1 800	1 897	2 000
Revenue cost of free services provided	6 800	-	-	-	-	-	-	-	6 800	7 167	7 554
Households below minimum service level											
Water:	40	-	-	-	-	-	(40)	(40)	-	-	-
Sanitation/sewerage:	5	-	-	-	-	-	(5)	(5)	-	-	-
Energy:	2	-	-	-	-	-	-	-	2	2	2
Refuse:	54	-	-	-	-	-	-	-	54	54	54

The above B1 table summarizes the impact of adjustment budget on the approved annual budget.

Operating revenue

For Municipality to continue improving the quality of services provided to its citizens it needs to generate the reasonable revenue and as a result, strong revenue management and stringent expenditure management is fundamental to the financial sustainability of the municipality. The reality is that the municipality is faced with development backlogs and growing debt book.

The actual revenue received for the period July 2014 to December 2014 was used as departure point to determine whether the original revenue budget was realistic and whether it can be achieved. Where this was found not to be the case, an adjustment was made to the revenue budget for the 2014/15 financial period to ensure a true reflection of the actual amounts to be received.

- **Property rates** – this revenue line item has decreased from R30 million to R24, 500 million and the decrease resulted from an increase in revenue forgone and correction of municipalities own properties been levied.
- **Service charges** – This line item reflects a net increase of R 4, 8 million with the increase of R 7, 4 million from electricity and a decrease from refuse and other service charges of R 1, 2 and R 1, 3 million respectively.
- **Rental of facilities** – the budget increased by R2, 030 million to R 3,060 million as it was originally under-budgeted.
- **Interest earned on external investments** – the budget is increased by R1, 460 million to R4, 280 million and the budget was originally under-budgeted.
- **Interest on outstanding debtors** – the budget was originally understated and it was therefore increased by R2 million to R7 million.
- **Fines** – the budget was originally over-stated and it was therefore adjusted downward to reflect realistically anticipated revenue.
- **Licenses and Permits** – this line item has a slight increase of R353 thousand as a result of more vehicle being registered.
- **Other revenue** – the budget had a slight downwards adjustment and this budget was decreased by R 73 thousand. The line items affected includes building plan fess, consent use and subdividing costs.

Operating expenditure

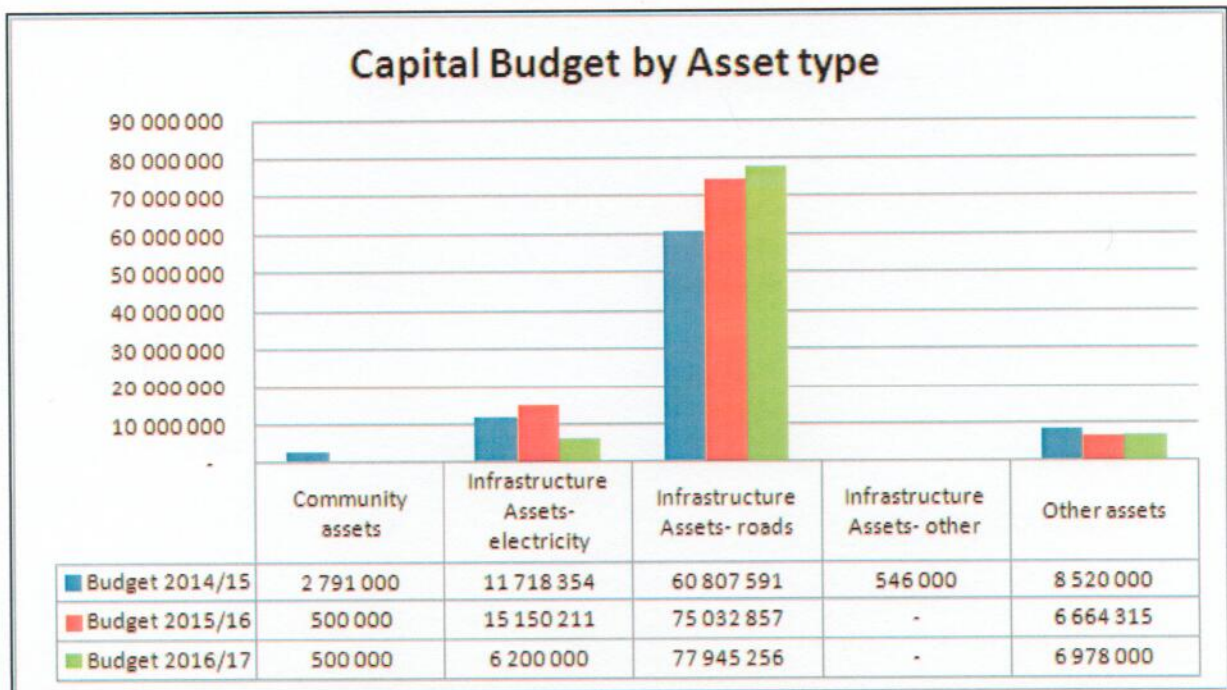
- **Employee related cost** – the budget has been adjusted downwards by R3, 569 million to R93, 609 million and this adjustment was informed by savings from vacant positions that were budgeted for and were not filled in the half of the financial year and this gave rise to downward budget adjustment of 3, 6% decrease. The errors were however, corrected in this adjustment budget.
- **Bulk purchase** – the budget for bulk purchase has increased from R 47 million to R 54, 3 million which reflects a 15, 53% or R 7, 3 million increases. The bulk purchase pertains to purchase of electricity.

- **Other materials** – Other materials has decreased from R 3 million to R 1, 7 million which reflects R 1, 300 million decrease from the original budget.
- **Contracted services** – the original budget appeared to have been under budgeted as compared to the actual expenditure incurred and the budget was therefore increased by R 10, 805 million to R 19, 505 million.
- **Transfers and Grants** – transfers and grants have been adjusted downward from R 9, 6 million to R 1, 9 million which results from of indigents correctly mapped on the system
- **Other expenditure** – there is a slight decrease on this line item of R622 thousand to R 71, 111 million

Capital expenditures

The capital projects are classified as according to their asset type and the proportion thereof for 2014/15 financial year is as follows:

- Community assets (3, 31%)
- Infrastructure assets – Electricity (13, 89%)
- Infrastructure assets – Road transport (72, 06%)
- Infrastructure assets – Other (0, 65%)
- Other assets (9, 78%)



Capital expenditure

The capital expenditure budget has increased from R 77, 290 million to R 84, 383 million reflecting a 9, 18% increase. The additions that caused an increased capital budget include amongst others:

- Upgrading of ICT network system R 300, 000
- Air cons R 100, 000
- ICT disaster recovery site R 1, 000, 000
- Moteti Liberty Phase 2 R 811, 000 (INEP roll-over)
- Tafelkop Electrification Dikgalaopeng R 2, 290, 000 (INEP roll over)
- Waalkraal RDP R 886,000 (INEP roll over)
- Makwana Village Electrification R 1,000,000
- Elandsdoorn cemetery R 1,500,000
- Hlogotlou cemetery R 991, 000 (MIG roll over)
- Groblersdal Landfill site R 546, 000 (MIG roll over)
- Nyakelang Bus Route R 2 000,000 (MIG roll over)
- Roads to Kgoshu Mahlangu R 1, 248, 000 (MIG roll over)
- Upgrading of home affairs building R 2,000,000

Table B2: Adjustment Budget – Standard Classification

Description	Budget Year 2014/15									Budget Year +1	Budget Year +2
	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
Revenue - Standard											
Governance and administration	207 929	-	-	-	-	-	(1 909)	(1 909)	206 020	256 062	262 503
Executive and council	934	-	-	-	-	-	-	-	934	987	1 018
Budget and treasury office	206 890	-	-	-	-	-	(1 954)	(1 954)	204 936	254 984	261 369
Corporate services	105	-	-	-	-	-	45	45	150	111	117
Community and public safety	7 686	-	-	-	-	-	(6 515)	(6 515)	1 171	8 101	8 538
Community and social services	1 353	-	-	-	-	-	(842)	(842)	511	1 426	1 503
Sport and recreation	25	-	-	-	-	-	35	35	60	26	28
Public safety	6 308	-	-	-	-	-	(5 708)	(5 708)	600	6 648	7 007
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	52 357	-	-	-	-	-	13 990	13 990	66 347	55 200	57 630
Planning and development	77	-	-	-	-	-	1 485	1 485	1 562	81	86
Road transport	52 280	-	-	-	-	-	12 506	12 506	64 786	55 119	57 545
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Trading services	62 986	-	-	-	-	-	8 412	8 412	71 398	73 137	73 065
Electricity	56 430	-	-	-	-	-	11 048	11 048	67 478	67 478	67 100
Water	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Waste management	6 556	-	-	-	-	-	(2 636)	(2 636)	3 920	5 659	5 965
Other	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	330 958	-	-	-	-	-	13 979	13 979	344 936	392 499	401 736
Expenditure - Standard											
Governance and administration	140 374	-	-	-	-	-	16 755	16 755	157 129	148 209	156 384
Executive and council	35 246	-	-	-	-	-	6 503	6 503	41 749	37 172	39 216
Budget and treasury office	64 053	-	-	-	-	-	7 730	7 730	71 783	67 591	71 212
Corporate services	41 074	-	-	-	-	-	2 522	2 522	43 597	43 445	45 955
Community and public safety	50 987	-	-	-	-	-	(11 432)	(11 432)	39 555	54 110	57 302
Community and social services	20 771	-	-	-	-	-	(2 913)	(2 913)	17 858	22 122	23 469
Sport and recreation	445	-	-	-	-	-	(273)	(273)	172	472	499
Public safety	29 771	-	-	-	-	-	(8 246)	(8 246)	21 525	31 516	33 333
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	30 947	-	-	-	-	-	5 213	5 213	36 160	32 780	34 504
Planning and development	12 158	-	-	-	-	-	654	654	12 812	12 884	13 654
Road transport	18 789	-	-	-	-	-	4 559	4 559	23 348	19 897	20 850
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Trading services	69 190	-	-	-	-	-	2 253	2 253	71 443	71 833	75 787
Electricity	56 772	-	-	-	-	-	2 513	2 513	59 285	59 857	63 115
Water	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Waste management	12 418	-	-	-	-	-	240	240	12 658	11 976	12 672
Other	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	291 497	-	-	-	-	-	12 790	12 790	304 787	306 932	323 976
Surplus/ (Deficit) for the year	39 461	-	-	-	-	-	1 189	1 189	40 650	85 566	77 761

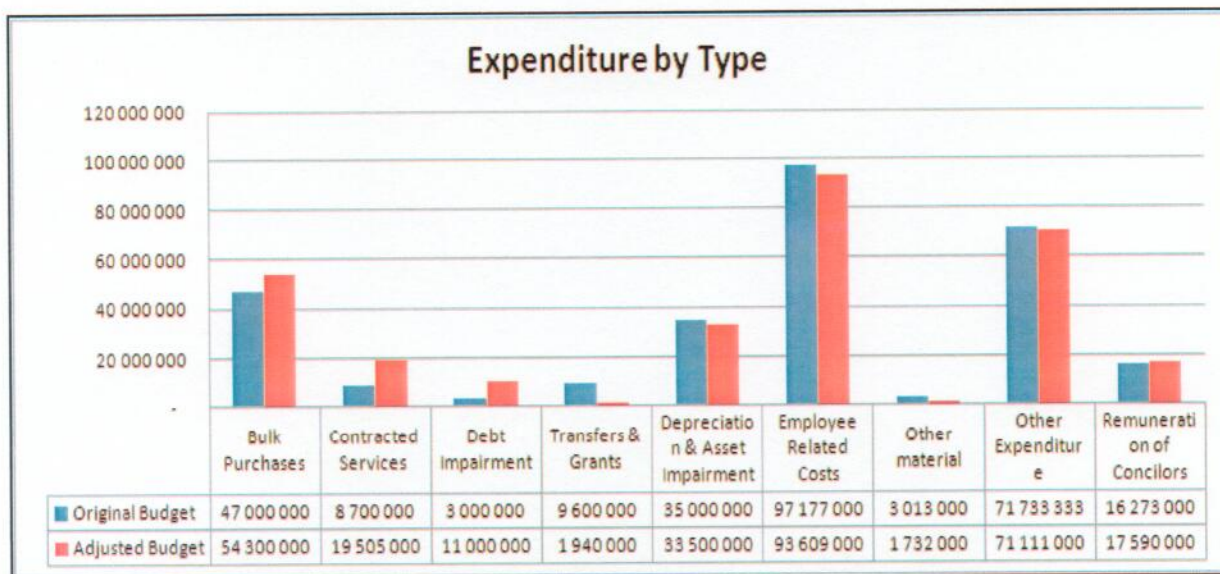
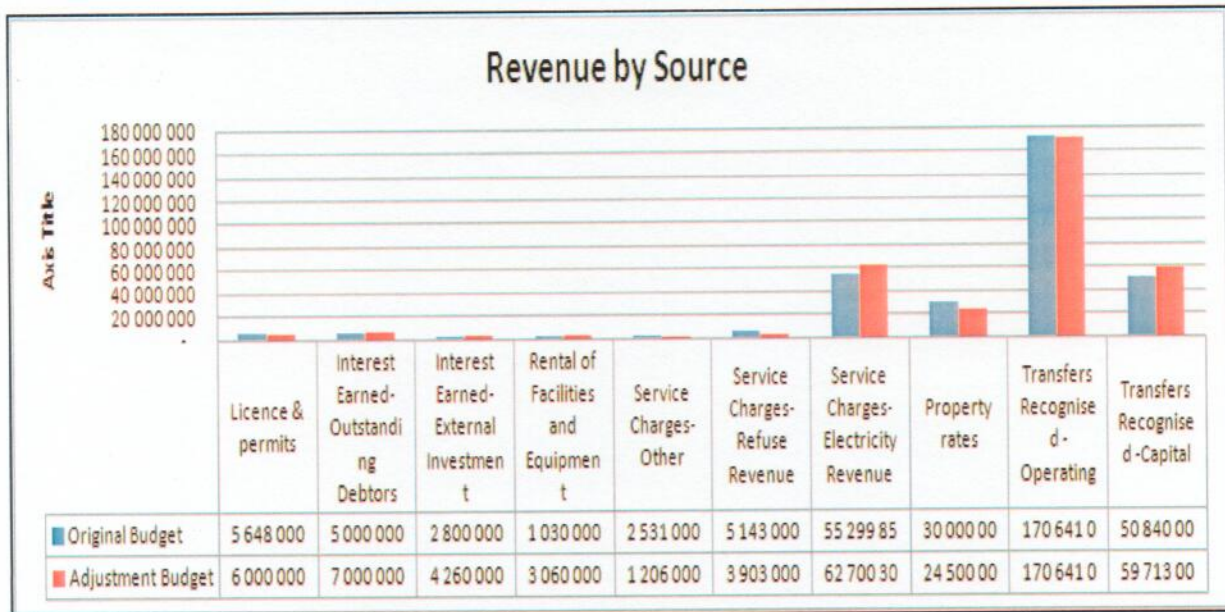
Table B3: Adjustment Budget – Municipal Vote

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	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
Revenue by Vote											
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	934	-	-	-	-	-	-	-	934	967	1 018
Vote 3 - Budget & Treasury	206 890	-	-	-	-	-	(1 954)	(1 954)	204 936	254 984	261 369
Vote 4 - Corporate Services	105	-	-	-	-	-	45	45	150	111	117
Vote 5 - Community Services	14 242	-	-	-	-	-	(3 151)	(3 151)	11 091	13 760	14 503
Vote 6 - Technical Services	108 710	-	-	-	-	-	17 553	17 553	126 263	122 596	124 645
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	77	-	-	-	-	-	1 485	1 485	1 562	81	86
Total Revenue by Vote	330 958	-	-	-	-	-	13 979	13 979	344 936	392 499	401 736
Expenditure by Vote											
Vote 1 - Executive and Council	25 556	-	-	-	-	-	1 731	1 731	27 287	26 947	28 402
Vote 2 - Office of the Municipal Manager	9 690	-	-	-	-	-	4 772	4 772	14 461	10 225	10 814
Vote 3 - Budget & Treasury	64 053	-	-	-	-	-	7 730	7 730	71 783	67 591	71 212
Vote 4 - Corporate Services	41 074	-	-	-	-	-	2 522	2 522	43 597	43 445	45 955
Vote 5 - Community Services	63 405	-	-	-	-	-	(7 202)	(7 202)	56 202	66 087	69 974
Vote 6 - Technical Services	75 560	-	-	-	-	-	3 083	3 083	78 643	79 754	83 965
Vote 7 - Strategic Development	6 223	-	-	-	-	-	59	59	6 281	6 594	6 988
Vote 8 - Development Planning	5 936	-	-	-	-	-	595	595	6 531	6 290	6 666
Total Expenditure by Vote	291 497	-	-	-	-	-	13 290	13 290	304 786	306 932	323 976
Surplus/ (Deficit) for the year	39 461	-	-	-	-	-	1 189	1 189	40 650	85 566	77 761

The above two tables (Table B2 and B3) summarize present comparison of original budget and adjusted budget for both revenue and operating expenditure. The budgeted revenue has increased from R330, 958 million to R344, 936 million reflecting 4.22% increase while operating expenditure has increased from R291, 497 million to R304, 786 million showing 4, 56% increase. The net effect of the adjusted budget is a surplus of R40, 650 million that took into consideration non cash item (depreciation and debt impairment) amounting to R 44, 500 million. Taking off the depreciation and debt impairment amounts, the budget reflects a surplus of R85, 150 million. Cognizance should be taken that revenue presented in the above two tables takes into account transfer recognized capital and so it does not balance to operating revenue shown in Table B4.

Table B4: Adjustment Budget – Revenue & Expenditure

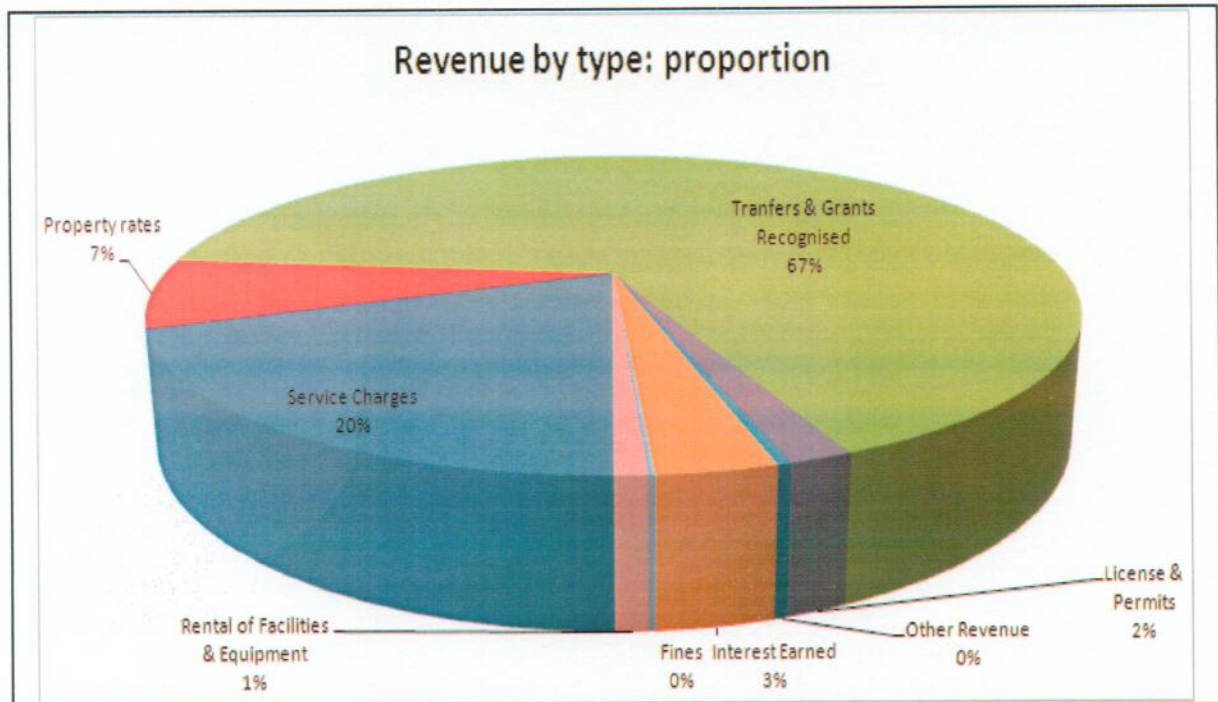
Description	Budget Year 2014/15									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source											
Property rates	30 000	-	-	-	-	-	(5 500)	(5 500)	24 500	31 620	33 327
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	55 300	-	-	-	-	-	7 400	7 400	62 700	58 286	65 877
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 143	-	-	-	-	-	(1 240)	(1 240)	3 903	5 468	5 763
Service charges - other	2 531	-	-	-	-	-	(1 325)	(1 325)	1 206	2 699	2 812
Rental of facilities and equipment	1 030	-	-	-	-	-	2 030	2 030	3 080	1 112	1 172
Interest earned - external investments	2 800	-	-	-	-	-	1 480	1 480	4 280	2 951	3 111
Interest earned - outstanding debtors	5 000	-	-	-	-	-	2 000	2 000	7 000	5 270	5 555
Dividends received	-	-	-	-	-	-	-	-	-	-	-
Fines	610	-	-	-	-	-	-	-	610	643	678
Licences and permits	5 648	-	-	-	-	-	353	353	6 000	5 952	6 274
Agency services	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operating	170 641	-	-	-	-	-	-	-	170 641	216 509	219 761
Other revenue	1 416	-	-	-	-	-	(73)	(73)	1 342	1 387	1 462
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Total Revenue excluding capital transfers	280 118	-	-	-	-	-	5 104	5 104	285 222	330 898	345 791
Expenditure By Type											
Employee related costs	97 177	-	-	-	-	-	(3 589)	(3 589)	93 609	103 309	109 392
Remuneration of councillors	16 273	-	-	-	-	-	1 316	1 316	17 590	17 163	18 090
Debt impairment	3 000	-	-	-	-	-	8 000	8 000	11 000	3 162	3 333
Depreciation & asset impairment	35 000	-	-	-	-	-	(1 500)	(1 500)	33 500	36 890	38 882
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	47 000	-	-	-	-	-	7 300	7 300	54 300	49 538	52 213
Other materials	3 013	-	-	-	-	-	(1 281)	(1 281)	1 732	3 176	3 347
Contracted services	8 700	-	-	-	-	-	10 805	10 805	19 505	9 170	9 665
Transfers and grants	9 600	-	-	-	-	-	(7 660)	(7 660)	1 940	10 118	10 665
Other expenditure	71 733	-	-	-	-	-	(622)	(622)	71 111	35 816	37 710
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	291 497	-	-	-	-	-	12 790	12 790	304 287	268 342	283 297
Surplus/(Deficit)	(11 379)	-	-	-	-	-	(7 686)	(7 686)	(19 064)	62 556	62 495
Transfers recognised - capital	50 840	-	-	-	-	-	8 873	8 873	59 713	61 601	55 945
Contributions	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	39 461	-	-	-	-	-	1 188	1 188	40 649	124 157	118 440
Taxation	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	39 461	-	-	-	-	-	1 188	1 188	40 649	124 157	118 440
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 461	-	-	-	-	-	1 188	1 188	40 649	124 157	118 440
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	39 461	-	-	-	-	-	1 188	1 188	40 649	124 157	118 440



The above graphs present comparison of original and adjusted budget for revenue (by source) and expenditure (by type).

Revenue

Revenue to be generated from property rates, service charges and transfers and grants form a significant percentage of the revenue basket of the municipality. These revenue sources comprise 91, 77% of the total revenue mix. From the below diagram, one would notice that the municipality is reliant on grants since the transfers recognized operational alone contribute 59, 83% to the budgeted revenue while 70, 26% of the capital budget is funded from grants.



The impact of revenue budget adjustment on revenue sources is as follows:-

Revenue sources not affected by budget adjustments:

- Fines; and
- Transfers Recognized- operational

Revenue sources adjusted upwards:

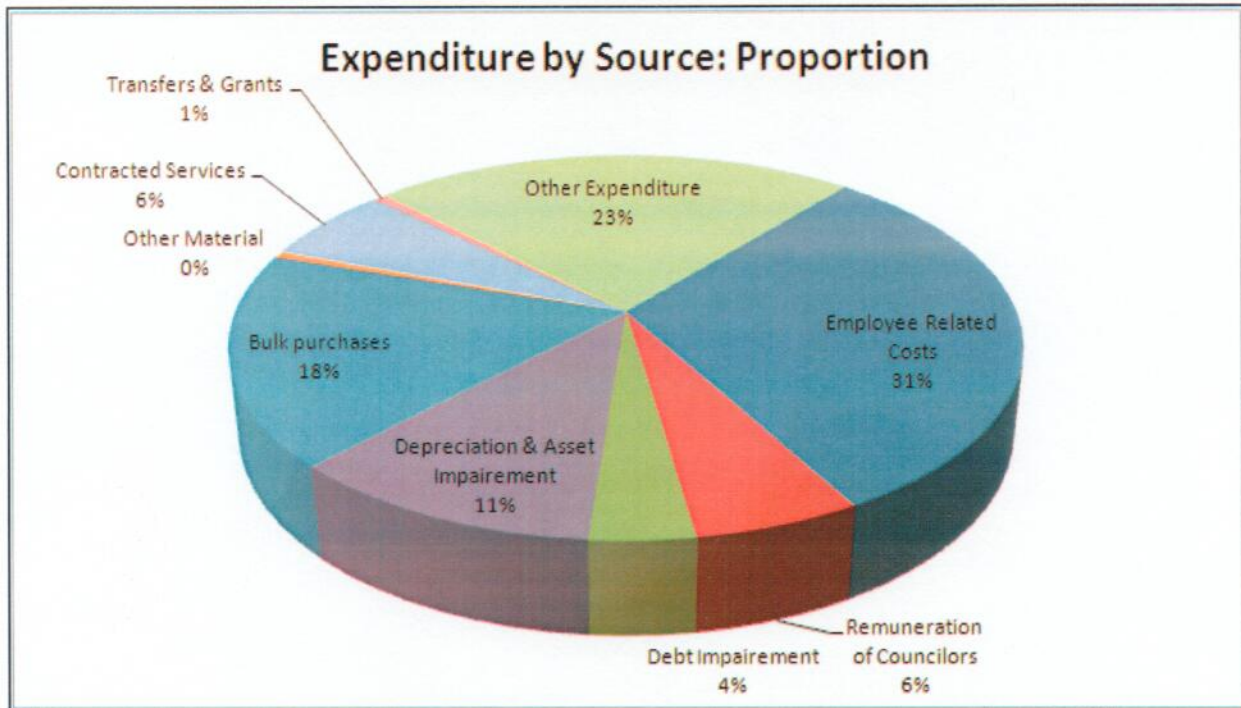
- Service charges – electricity (13, 38%)
- Rental of facilities and equipment (197, 08%);
- Interest on external investment (52, 14%); and
- Interest on outstanding debtors (40%).
- License and permits (6, 23%)

Revenue sources adjusted downwards:

- Property rates (18, 33%);
- Service charge – refuse (24, 11%)
- Service charge – other (52, 35%)
- Other revenue (5, 23%).

Expenditure

Employee related cost, other/general expenditure and bulk purchases are the major components or expenditure types under operating budget.



The impact of operating expenditure budget adjustment on expenditure types is as follows:-

All operational expenditure items were affected by an adjustment:

Expenditure items adjusted upwards:

- Remuneration of Councilors' (8, 09%)
- Debt impairment (266, 67%)
- Bulk purchases (15, 53%)
- Contracted services (124, 20%)

Expenditure items adjusted downwards:

- Employee related cost (3, 67%)
- Depreciation (4, 29%)
- Other material (42, 52%)
- Transfers and grants (79, 79%)
- Other expenditure (0, 87%)

Table B5: Adjustment Capital Budget – vote and funding

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	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
Capital Expenditure - Standard											
Governance and administration	1 300	-	-	-	-	-	1 100	1 100	2 400	1 964	1 978
Executive and council	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office	-	-	-	-	-	-	-	-	-	-	-
Corporate services	1 300	-	-	-	-	-	1 100	1 100	2 400	1 964	1 978
Community and public safety	500	-	-	-	-	-	-	-	500	500	500
Community and social services	500	-	-	-	-	-	-	-	500	500	500
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	66 940	-	-	-	2 000	-	2 776	4 776	71 716	79 030	82 945
Planning and development	1 500	-	-	-	-	-	-	-	1 500	-	-
Road transport	65 440	-	-	-	2 000	-	2 776	4 776	70 216	79 030	82 945
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Trading services	7 950	-	-	-	-	-	1 818	1 818	9 768	15 850	6 200
Electricity	7 950	-	-	-	-	-	1 818	1 818	9 768	15 850	6 200
Water	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-
Other	600	-	-	-	-	-	(600)	(600)	-	-	-
Total Capital Expenditure - Standard	77 290	-	-	-	2 000	-	5 693	7 693	84 383	97 344	91 623
Funded by:											
National Government	50 840	-	-	-	-	-	4 986	4 986	55 826	61 601	55 945
Provincial Government	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	3 988	3 988	3 988	-	-
Total Capital transfers recognised	50 840	-	-	-	-	-	8 974	8 974	59 814	61 601	55 945
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 450	-	-	-	-	-	(1 881)	(1 881)	24 569	35 743	35 678
Total Capital Funding	77 290	-	-	-	-	-	7 093	7 093	84 383	97 344	91 623

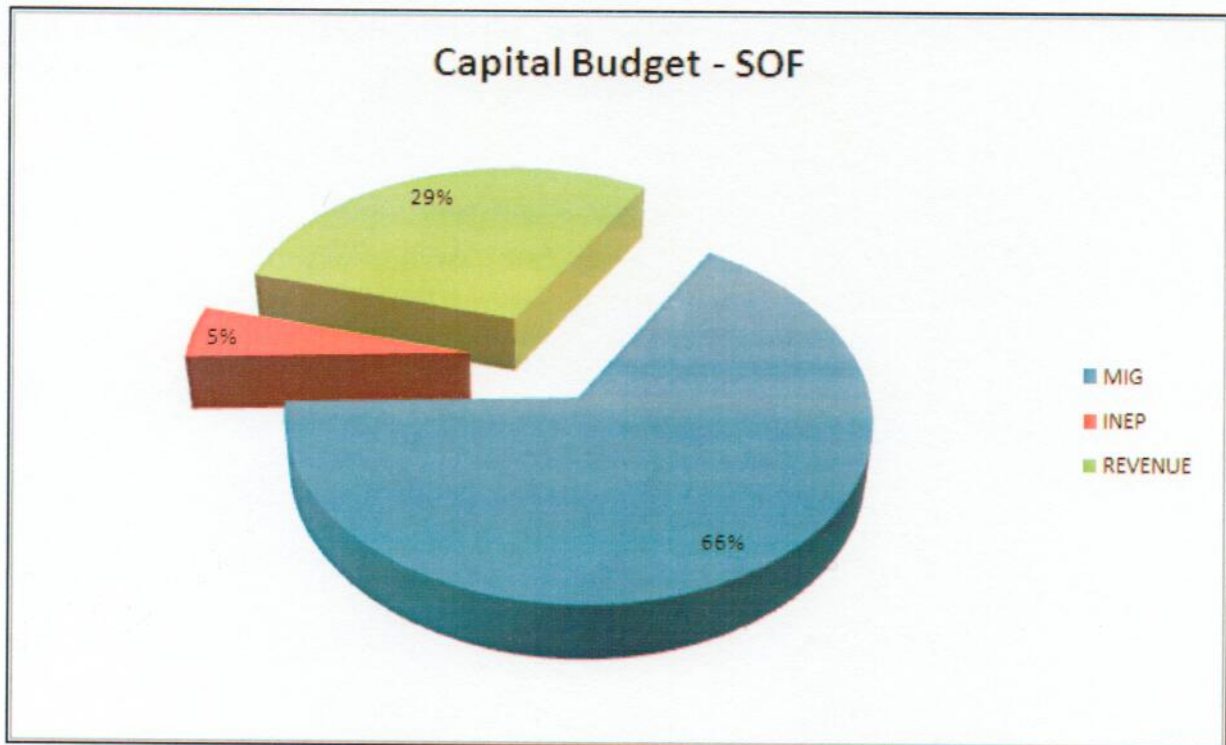
Description	Budget Year 2014/15									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation											
4.1 - Corporate Services	1 300	-	-	-	-	-	(200)	(200)	1 100	1 964	1 978
5.7 - Parks and Cemetry - 405 & 425	500	-	-	-	-	-	-	-	500	500	500
6.1 - Electricity-260	1 150	-	-	-	-	-	4 038	4 038	5 188	1 150	1 200
6.6 - Technical Services-645	42 229	-	-	-	-	-	1 744	1 744	43 974	75 601	82 945
Capital multi-year expenditure sub-total	45 179	-	-	-	-	-	5 682	5 682	50 761	79 216	86 623
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation											
4.1 - Corporate Services	-	-	-	-	-	-	1 300	1 300	1 300	-	-
6.1 - Electricity-260	4 500	-	-	-	-	-	80	80	4 580	9 700	4 000
6.6 - Technical Services-645	26 111	-	-	-	2 000	-	(1 869)	131	26 242	8 429	1 000
8.1 - Planning and LED	1 500	-	-	-	-	-	-	-	1 500	-	-
Capital single-year expenditure sub-total	32 111	-	-	-	2 000	-	(489)	1 511	33 622	18 129	5 000
Total Capital Expenditure	77 290	-	-	-	2 000	-	5 093	7 093	84 383	97 344	91 623

Table B5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations), capital expenditure by standard classification, and the funding sources necessary to fund the capital budget, including information on capital transfers from national departments.

The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year budget appropriations for 2014/15 financial year, R50, 761 million has been allocated of the total R84, 383 million capital budget, which totals to 60, 16%. This allocation escalates to R79, 215 million in 2015/16 and then to R86, 623 million in 2016/17.

The single-year capital expenditure budget has been appropriated at R33, 622 million (39, 84% of the total capital budget) for the 2014/15 financial year and decreases to R18, 129 million in 2015/16 and then R 5, 000 million in 2016/17

Unlike the multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as office furniture, ICT equipment, other equipment, vehicles, etc. The budget appropriations for two outer years are indicative allocations based on departmental needs and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer years.



The above graph reflects how the capital expenditure budget will be funded after the adjustment budget. The sources of funding for capital budget are as follows:

- Municipal Infrastructure Grant R 50, 840 million
- Municipal Infrastructure Grant Roll Over R 4, 986 million
- Integrated National Electrification Programme Grant R3, 988 million
- Internally Generated Revenue R24, 569 million

DESCRIPTION	CURRENT FINANCIAL YEAR		OUTER FINANCIAL YEARS	
	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET 2015/16	BUDGET 2016/17
Revenue	280 118 100	285 222 400	330 897 736	345 791 490
operating Expenditure	291 612 598	304 286 721	306 932 445	323 975 883
Less: Depreciation	35 000 000	33 500 000	36 890 000	3 882 060
Less: Debt Impairment	3 000 000	11 000 000	3 162 000	3 332 748
Operating Expenditure	253 612 598	259 786 721	266 880 445	281 761 075
(Surplus)/Deficit	26 505 502	25 435 679	64 017 291	64 030 416
Capital Budget - own Funding	26 450 000	24 569 312	35 742 715	35 677 729

The above sub-table indicate that surplus on operating budget after taking out non cash item (depreciation) amounts to R24, 435, 679 that is sufficient enough to fund internally funded projects of R24, 569, 312 (2014/15), R64, 017, 291 to fund internally funded projects of R35, 742,715, and R64, 030, 416 to fund internally funded projects of R35, 677, 729. The surplus from operating budget appear to be exceedingly high relative to portion of capital projects to be funded internally implying that more capital projects can still be accommodated into the capital budget since funding is not a challenge. The table above portrays a picture that clearly shows that the municipality does not need to secure external borrowings in order for it to fully fund the capital budget.

Table B6: Adjustment Budget - Financial Position

Description	Budget Year 2014/15									Budget Year +1 2016/16	Budget Year +2 2016/17	
	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	
ASSETS												
Current assets												
Cash	5 769	-	-	-	-	-	5 000	5 000	10 769	4 631	9 078	
Call investment deposits	15 000	-	-	-	-	-	35 752	35 752	50 752	15 000	15 000	
Consumer debtors	30 000	-	-	-	-	-	-	-	30 000	24 184	17 851	
Other debtors	16 500	-	-	-	-	-	-	-	16 500	14 400	13 000	
Current portion of long-term receivables	-	-	-	-	-	-	-	-	-	-	-	
Inventory	5 000	-	-	-	-	-	(2 700)	(2 700)	2 300	4 500	4 000	
Total current assets	72 269	-	-	-	-	-	38 052	38 052	110 321	62 715	58 929	
Non current assets												
Long-term receivables	-	-	-	-	-	-	-	-	-	-	-	
Investments	-	-	-	-	-	-	-	-	-	-	-	
Investment property	220 000	-	-	-	-	-	(132 618)	(132 618)	87 382	220 000	220 000	
Investment in Associate	-	-	-	-	-	-	-	-	-	-	-	
Property, plant and equipment	830 229	-	-	-	-	-	(58 655)	(58 655)	771 574	908 324	988 913	
Agricultural	-	-	-	-	-	-	-	-	-	-	-	
Biological	18	-	-	-	-	-	(18)	(18)	-	18	18	
Intangible	27 000	-	-	-	-	-	(27 000)	(27 000)	-	27 000	27 000	
Other non-current assets	-	-	-	-	-	-	-	-	-	-	-	
Total non current assets	1 077 247	-	-	-	-	-	(218 291)	(218 291)	858 966	1 155 342	1 235 931	
TOTAL ASSETS	1 149 516	-	-	-	-	-	(180 239)	(180 239)	969 277	1 218 057	1 294 861	
LIABILITIES												
Current liabilities												
Bank overdraft	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Consumer deposits	5 000	-	-	-	-	-	(1 693)	(1 693)	3 307	5 500	6 500	
Trade and other payables	38 000	-	-	-	-	-	-	-	38 000	29 000	22 300	
Provisions	-	-	-	-	-	-	-	-	-	-	-	
Total current liabilities	43 000	-	-	-	-	-	(1 693)	(1 693)	41 307	34 500	28 800	
Non current liabilities												
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Provisions	40 000	-	-	-	-	-	-	-	40 000	40 000	40 000	
Total non current liabilities	40 000	-	-	-	-	-	-	-	40 000	40 000	40 000	
TOTAL LIABILITIES	83 000	-	-	-	-	-	(1 693)	(1 693)	81 307	74 500	68 800	
NET ASSETS	1 066 516	-	-	-	-	-	(178 546)	(178 546)	887 970	1 143 557	1 226 061	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)	1 066 516	-	-	-	-	-	(178 546)	(178 546)	887 970	1 143 557	1 226 061	
Reserves	-	-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	1 066 516	-	-	-	-	-	(178 546)	(178 546)	887 970	1 143 557	1 226 061	

Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (previously known as balance sheet).

This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "Accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

Table B6 is supported by an extensive table of notes (supporting table SB2) that provide detailed analysis of the major components of a number of items, including:

- Call investments deposits;
- Consumer debtors;
- Property, plant and equipment;
- Trade and other payables;
- Provisions non-current;
- Changes in net assets; and
- Reserves.

The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table B7: Adjustment Budget – Cash Flows

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	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
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other	107 021	-	-	-	-	-	(12 000)	(12 000)	95 021	108 821	112 913
Government - operating	170 841	-	-	-	-	-	-	-	170 841	216 480	220 780
Government - capital	50 840	-	-	-	-	-	8 873	8 873	59 713	61 901	56 245
Interest	8 105	-	-	-	-	-	3 155	3 155	11 260	8 543	9 004
Dividends	-	-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees	(254 448)	-	-	-	-	-	30 000	30 000	(224 448)	(280 301)	(295 007)
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and Grants	(9 600)	-	-	-	-	-	7 660	7 660	(1 940)	(10 118)	(10 665)
NET CASH FROM/(USED) OPERATING ACTIVITIES	72 559	-	-	-	-	-	37 688	37 688	110 247	95 306	93 270
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	5 000	-	-	-	-	-	(4 000)	(4 000)	1 000	400	1 800
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets	(77 290)	-	-	-	-	-	(7 093)	(7 093)	(84 383)	(97 344)	(91 623)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(72 290)	-	-	-	-	-	(11 093)	(11 093)	(84 383)	(96 944)	(89 823)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	-	-	-	-	-	(490)	(490)	10	500	1 000
Payments											
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	500	-	-	-	-	-	(490)	(490)	10	500	1 000
NET INCREASE/ (DECREASE) IN CASH HELD	769	-	-	-	-	-	26 105	26 105	26 874	(1 138)	4 447
Cash/cash equivalents at the year begin:	20 000	-	-	-	-	-	15 247	15 247	35 247	20 789	19 631
Cash/cash equivalents at the year end:	20 769	-	-	-	-	-	41 352	41 352	62 121	19 631	24 078

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget. The cash and cash equivalents increase because of healthy increases in operational activities due to implementations of various interventions, i.e. extensive debt collection drive. The 2014/15 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term. Cash and cash equivalents totals to R15, 247 million (Actual) as at the beginning of the 2014/15 financial year and escalates to R41, 352 (Budgeted) as at end the financial year after the adjustment budget.

Table B8: Adjustment Budget – Cash Backed Reserves

Description	Budget Year 2014/15									Budget Year +1	Budget Year +2
	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
Cash and investments available											
Cash/cash equivalents at the year end	20 769	-	-	-	-	-	40 752	40 752	61 521	19 631	24 078
Other current investments > 90 days	-	-	-	-	-	-	-	-	-	-	0
Non current assets - Investments	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:	20 769	-	-	-	-	-	40 752	40 752	61 521	19 631	24 078
Applications of cash and investments											
Unspent conditional transfers	-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing	-	-	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	5 000	5 000	5 000	-	-
Other working capital requirements	(3 650)	-	-	-	-	-	6 599	6 599	2 949	(3 343)	(1 240)
Other provisions	-	-	-	-	-	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:	(3 650)	-	-	-	-	-	11 599	11 599	7 949	(3 343)	(1 240)
Surplus(shortfall)	24 419	-	-	-	-	-	29 153	29 153	63 672	22 974	25 318

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality’s budget must be “funded”.

The end objective of the medium-term framework is to ensure the budget is funded aligned to section 18 of the MFMA. As part of the budgeting and planning guidelines that informed the compilation of the 2014/15 MTREF and considering the requirements of section 18 of the MFMA, it can be concluded that the 2014/15 MTREF is funded due to the significant cash surplus.

Table B9: Adjustment Budget – Asset Management

Description	Budget Year 2014/15									Budget Year +1	Budget Year +2
	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
CAPITAL EXPENDITURE											
Total New Assets to be adjusted	62 339	-	-	-	-	-	7 120	7 120	69 459	62 030	45 000
Infrastructure - Road transport	49 239	-	-	-	-	-	(809)	(809)	48 430	48 530	44 500
Infrastructure - Electricity	2 000	-	-	-	-	-	5 238	5 238	7 238	13 000	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	51 239	-	-	-	-	-	-	-	-	-	-
Community	500	-	-	-	-	-	4 429	4 429	55 688	61 530	44 500
Heritage assets	-	-	-	-	-	-	2 291	2 291	2 791	500	500
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	600	-	-	-	-	-	400	400	1 000	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	24 961	-	-	-	-	-	(27)	(27)	24 924	35 314	46 623
Infrastructure - Road transport	13 601	-	-	-	-	-	(1 223)	(1 223)	12 378	26 500	33 445
Infrastructure - Electricity	6 250	-	-	-	-	-	(1 770)	(1 770)	4 480	2 150	6 200
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	19 851	-	-	-	-	-	546	546	546	-	-
Community	-	-	-	-	-	-	(2 447)	(2 447)	17 404	28 650	39 645
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	5 100	-	-	-	-	-	2 420	2 420	7 520	6 664	6 978
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	62 840	-	-	-	-	-	(2 032)	(2 032)	60 808	75 030	77 945
Infrastructure - Road transport	8 250	-	-	-	-	-	3 468	3 468	11 718	15 150	6 200
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	71 090	-	-	-	-	-	546	546	546	-	-
Community	500	-	-	-	-	-	1 982	1 982	73 072	90 180	84 145
Heritage assets	-	-	-	-	-	-	2 291	2 291	2 791	500	500
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	5 700	-	-	-	-	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	2 820	2 820	8 520	6 664	6 978
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	77 290	-	-	-	-	-	7 093	7 093	84 383	97 344	91 623

Table B9: Adjustment Budget – Asset Management (continued)

Description	Budget Year 2014/15									Budget Year +1 2016/16	Budget Year +2 2016/17
	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
ASSET REGISTER SUMMARY - PPE (WDV)											
<i>Infrastructure - Road transport</i>	645 779	-	-	-	-	-	(281 545)	(281 545)	364 234	690 800	750 891
<i>Infrastructure - Electricity</i>	85 838	-	-	-	-	-	(60 772)	(60 772)	25 066	61 873	72 217
<i>Infrastructure - Water</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure - Sanitation</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure - Other</i>	-	-	-	-	-	-	1 175	1 175	1 175	-	-
Infrastructure	731 617	-	-	-	-	-	(341 142)	(341 142)	390 474	752 674	823 108
Community	98 612	-	-	-	-	-	(57 806)	(57 806)	41 006	155 650	165 805
Heritage assets	-	-	-	-	-	-	362	362	362	-	-
Investment properties	220 000	-	-	-	-	-	(133 068)	(133 068)	86 932	220 000	220 000
Other assets	-	-	-	-	-	-	267 332	267 332	267 332	-	-
Intangibles	27 000	-	-	-	-	-	(27 000)	(27 000)	-	27 000	27 000
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	18	-	-	-	-	-	(18)	(18)	-	18	18
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	1 077 247	-	-	-	-	-	(291 141)	(291 141)	786 106	1 155 342	1 235 931
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment	35 000	-	-	-	-	-	(1 500)	(1 500)	33 500	36 890	38 882
Repairs and Maintenance by asset class	8 776	-	-	-	-	-	2 185	2 185	10 961	9 260	9 754
<i>Infrastructure - Road transport</i>	1 200	-	-	-	-	-	50	50	1 250	1 265	1 333
<i>Infrastructure - Electricity</i>	1 000	-	-	-	-	-	300	300	1 300	1 054	1 111
<i>Infrastructure - Water</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure - Sanitation</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure - Other</i>	1 000	-	-	-	-	-	520	520	1 520	1 054	1 111
Infrastructure	3 200	-	-	-	-	-	870	870	4 070	3 373	3 555
Community	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	5 576	-	-	-	-	-	1 315	1 315	6 891	5 877	6 199
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	43 776	-	-	-	-	-	685	685	44 461	46 140	48 636
<i>% of capital exp on renewal of assets</i>	0.0%	0.0%							0.0%	0.0%	0.0%
<i>Renewal of existing assets as % of deprecn</i>	0.0%	0.0%							0.0%	0.0%	0.0%
<i>R&M as a % of PPE</i>	0.8%	0.0%							1.4%	0.8%	0.8%
<i>Renewal and R&M as a % of PPE</i>	0.0%	0.0%							0.0%	0.0%	0.0%

Table B10: Adjustment Budget – Service Delivery Measurement

Description	Budget Year 2014/15										Budget Year +1	Budget Year +2
	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	
Household service targets												
Water:												
Piped water inside dwelling	1874						(2)	(2)	-	-	-	-
Piped water inside yard (but not in dwelling)	12178						(12)	(12)	-	-	-	-
Using public tap (at least min. service level)									-	-	-	-
Other water supply (at least min. service level)	6089						-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	20	-	-	-	-	-	(6)	(6)	-	-	-	-
Using public tap (< min. service level)									-	-	-	-
Other water supply (< min. service level)	40110						-	-	-	-	-	-
No water supply							(40)	(40)	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	40	-	-	-	-	-	-	-	-	-	-	-
Total number of households	60	-	-	-	-	-	(60)	(60)	-	-	-	-
Sanitation/sewage:												
Flush toilet (connected to sewerage)	6085						(6 085)	(6 085)	-	-	-	-
Flush toilet (with septic tank)	942						(942)	(942)	-	-	-	-
Chemical toilet	786						(786)	(786)	-	-	-	-
Pit toilet (ventilated)	4949						(4 949)	(4 949)	-	-	-	-
Other toilet provisions (> min. service level)	42683						(42 683)	(42 683)	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	55 425	-	-	-	-	-	(55 425)	(55 425)	-	-	-	-
Bucket toilet	460						(460)	(460)	-	-	-	-
Other toilet provisions (< min. service level)	1686						(1 686)	(1 686)	-	-	-	-
No toilet provisions	2680						(2 680)	(2 680)	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	4 826	-	-	-	-	-	(4 826)	(4 826)	-	-	-	-
Total number of households	60 261	-	-	-	-	-	(60 261)	(60 261)	-	-	-	-
Energy:												
Electricity (at least min. service level)	58750								58 750	58 750	58 750	58 750
Electricity - prepaid (> min. service level)									-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	58 750	-	-	-	-	-	-	-	58 750	58 750	58 750	58 750
Electricity (< min. service level)									-	-	-	-
Electricity - prepaid (< min. service level)									-	-	-	-
Other energy sources	1501								-	-	-	-
<i>Below Minimum Service Level sub-total</i>	1 501	-	-	-	-	-	-	-	1 501	1 501	1 501	1 501
Total number of households	60 261	-	-	-	-	-	-	-	60 261	60 261	60 261	60 261
Refuse:												
Removed at least once a week (min. service)	6122								6 122	6 122	6 122	6 122
<i>Minimum Service Level and Above sub-total</i>	6 122	-	-	-	-	-	-	-	6 122	6 122	6 122	6 122
Removed less frequently than once a week	405								405	405	405	405
Using communal refuse dump	1993								1 993	1 993	1 993	1 993
Using own refuse dump	42524								42 524	42 524	42 524	42 524
Other rubbish disposal									-	-	-	-
No rubbish disposal	9207								9 207	9 207	9 207	9 207
<i>Below Minimum Service Level sub-total</i>	54 129	-	-	-	-	-	-	-	54 129	54 129	54 129	54 129
Total number of households	60 261	-	-	-	-	-	-	-	60 261	60 261	60 261	60 261
Households receiving Free Basic Service												
Water (6 kilolitres per household per month)	1874						(1 874)	(1 874)	-	-	-	-
Sanitation (free minimum level service)	6085						(6 085)	(6 085)	-	-	-	-
Electricity/other energy (50kwh per household per month)	726								726	726	726	
Refuse (removed at least once a week)	6122								6 122	6 122	6 122	
Cost of Free Basic Services provided (R'000)												
Water (6 kilolitres per household per month)									-	-	-	-
Sanitation (free sanitation service)									-	-	-	-
Electricity/other energy (50kwh per household per month)	1 300								1 300	1 370	1 444	
Refuse (removed once a week)	500								500	527	555	
Total cost of FBS provided (minimum social package)	1 800	-	-	-	-	-	-	-	1 800	1 897	2 000	
Highest level of free service provided												
Property rates (R'000 value threshold)	30000								30 000	30 000	30 000	
Water (kilolitres per household per month)	6						(6)	(6)	-	0	0	
Sanitation (kilolitres per household per month)	0								-	0	0	
Sanitation (Rand per household per month)	0								-	0	0	
Electricity (kw per household per month)	50								-	0	0	
Refuse (average litres per week)	150								50	50	50	
Revenue cost of free services provided (R'000)												
Property rates (R15 000 threshold rebates)	5 000								5 000	5 270	5 555	
Property rates (other exemptions, reductions and rebates)									-	-	-	
Water									-	-	-	
Sanitation									-	-	-	
Electricity/other energy	1 300								1 300	1 370	1 444	
Refuse	500								500	527	555	
Municipal Housing - rental rebates									-	-	-	
Housing - top structure subsidies									-	-	-	
Other									-	-	-	
Total revenue cost of free services provided (total social package)	6 800	-	-	-	-	-	-	-	6 800	7 167	7 554	

PART 2 – SUPPORTING DOCUMENTATION

Departmental Revenue Adjustment budget

Department	Sum of Original Budget	Sum of Reduction	Sum of Addition	Sum of Adjusted Budget
Budget and Treasury	-206 890 000	5 540 000	-3 586 000	-204 936 000
Finance	-206 890 000	5 540 000	-3 586 000	-204 936 000
Community and Social Services	-14 241 600	3 955 000	-804 500	-11 091 100
Administration - East - Hlogotlou	-500 000	80 000		-420 000
Administration - East - Walkraal	-200 000	190 000		-10 000
Administration - North - Motetema	-100 000	85 000		-15 000
Administration - Rossenekal	-500 000	500 000		-
Cemetries	-		-4 000	-4 000
Disaster Management	-30 000	30 000		-
Fleet Management	-30 000	30 000		-
Library	-3 100		-1 000	-4 100
Licensing	-5 647 500		-352 500	-6 000 000
Parks	-50 000		-12 000	-62 000
Refuse	-6 556 000	3 040 000	-400 000	-3 916 000
Sports and Recreation	-25 000		-35 000	-60 000
Traffic	-600 000			-600 000
Corporate Services	-105 000		-45 100	-150 100
Corporate Services	-105 000		-45 100	-150 100
Development Planning	-77 000	54 500	-1 539 200	-1 561 700
Planning and LED	-77 000	54 500	-1 539 200	-1 561 700
Infrastructure	-108 710 000	3 950 000	-21 503 370	-126 263 370
Electricity	-56 430 000	3 540 000	-14 587 600	-67 477 600
Infrastructure	-52 280 000	410 000	-6 915 770	-58 785 770
Office of MM	-934 000			-934 000
Office of Municipal Manager	-934 000			-934 000
Grand Total	-330 957 600	13 499 500	-27 478 170	-344 936 270

The above table presents an overview of how departments' revenue budget was adjusted and shows that the budget had an upward adjustment to R 344, 936 million reflecting a 4, 22%.

Departmental Expenditure Adjustment Budget

Department	Sum of Original Budget	Sum of Reduction	Sum of Addition	Sum of Adjusted Budget
Budget and Treasury	64 053 489	-4 422 682	12 152 500	71 783 307
Finance	64 053 489	-4 422 682	12 152 500	71 783 307
Community and Social Services	63 404 710	-16 372 849	9 170 750	56 202 610
Administration - East - Hlogotlou	3 486 369	-1 392 267	81 000	2 225 102
Administration - East - Walkraal	3 195 712	-504 867	109 000	2 749 844
Administration - North - Motetema	3 047 308	-318 201	417 500	3 146 607
Administration - Rossenekal	5 069 338	-277 281	1 020 000	5 812 058
Cemetries	5 736	-5 736	162 250	162 250
Disaster Management	1 378 905	-555 176	24 000	847 729
Fleet Management	15 585 407	-7 016 355	3 451 000	12 020 051
Library	1 981 090	-982 633		998 457
Licensing	4 140 959	-358 358	207 000	3 989 601
Parks	3 985 283	-1 371 536	150 000	2 763 747
Refuse	12 417 976	-2 743 841	2 984 000	12 658 136
Sports and Recreation	445 272	-273 411		171 861
Traffic	8 665 354	-573 186	565 000	8 657 168
Corporate Services	41 074 250	-5 739 676	8 262 144	43 596 718
Corporate Services	41 074 250	-5 739 676	8 262 144	43 596 718
Development Planning	5 935 561	-1 481 517	2 077 000	6 531 044
Planning and LED	5 935 561	-1 481 517	2 077 000	6 531 044
Executive and Council	25 556 459	-2 674 006	4 405 400	27 287 853
Council General	16 678 477	-857 402	3 535 000	19 356 076
Mayor	2 691 569	-389 596	220 600	2 522 573
Office of the Speaker	6 186 412	-1 427 008	649 800	5 409 204
Infrastructure	75 560 174	-7 928 774	11 011 392	78 642 792
Electricity	56 771 552	-5 158 776	7 672 000	59 284 776
Infrastructure	18 788 622	-2 769 999	3 339 392	19 358 015
Office of MM	9 689 621	-1 663 312	6 435 000	14 461 309
Office of Municipal Manager	9 689 621	-1 663 312	6 435 000	14 461 309
Strategic Development	6 222 575	-988 280	1 046 792	6 281 088
Strategic Development	6 222 575	-988 280	1 046 792	6 281 088
Grand Total	291 496 838	-41 271 096	54 560 978	304 786 721

The table presents an overview of how departments' expenditure budget was adjusted and shows how the budget increased to R304, 787 million.

2014/15 Capital Project List – Adjusted Budget

Department	Sum of Original Budget	Sum of Reduction	Sum of Addition	Sum of Adjusted Budget
Community and Social Services	500 000	-200 000	200 000	500 000
Refuse	500 000	-200 000	200 000	500 000
Development of parks	500 000	-200 000		300 000
Other equipment			200 000	200 000
Corporate Services	1 300 000	-500 000	1 600 000	2 400 000
Aircons			100 000	100 000
Furniture	300 000		200 000	500 000
Hardware and softwares	500 000			500 000
ICT Disaster recovery site			1 000 000	1 000 000
Other equipment	500 000	-500 000		-
Upgrading of ICT network system			300 000	300 000
Development Planning	1 500 000			1 500 000
Game farm development	1 500 000			1 500 000
Infrastructure	73 990 000	-11 936 066	17 929 436	79 983 370
Electricity	5 650 000	-1 500 000	5 617 600	9 767 600
Crane Truck	200 000	-200 000		-
Electrification design	1 000 000	-1 000 000		-
Fencing - Groblersdal main substation	300 000			300 000
Groblersdal Bulk meters	500 000	-300 000		200 000
Main and Kruger station upgrade	3 000 000		280 000	3 280 000
Makwana village electrification			1 000 000	1 000 000
Mini subs	650 000		350 000	1 000 000
Moteti Liberty - electrification	-		810 832	810 832
Tafelkop (HH ELEC) Dikgalaopeng			2 290 304	2 290 304
Waalkraal RDP electrification PH3	-		886 464	886 464
Infrastructure	68 340 000	-10 436 066	12 311 836	70 215 770
Cemetery - Elandsdoorn			1 500 000	1 500 000
Cemetery - Hlogotlou	-		990 737	990 737
Construction of speed humps	500 000	-130 000		370 000
Construction of stormwater channels	1 500 000	-500 000		1 000 000
Groblersdal landfill site	-		546 117	546 117
JJ Zaaiplaas Bus Route	5 485 000			5 485 000
Karnaal street - Groblersdal	4 500 000	-1 000 000		3 500 000
Kgapamadi road	5 350 909		156 662	5 507 571
Mathula road upgrade	3 250 000	-2 250 000		1 000 000
Mobile offices	1 500 000		300 000	1 800 000
Mogaung road upgrade	3 250 000	-2 250 000		1 000 000
Mosterlus to Makgopheng road	4 110 591		181 516	4 292 107
Motetema street phase 2	6 060 500		341 942	6 402 442
Moteti Bus Route	4 000 000			4 000 000
Mpheleng construction Bus route	5 118 000		174 880	5 292 880
Nyakelang road	-		2 000 000	2 000 000
Other equipment			320 000	320 000
Phuchukani Bus road construction	2 365 000	-965 000		1 400 000
Plant and machinery	600 000	-600 000		-
Regravelling	1 800 000	-1 800 000		-
Road to Kgoshi - Mahlangu	-		1 248 228	1 248 228
Road to Kgoshi - Matlala	5 425 000		300 000	5 725 000
Road to Kgoshi - Rammupudu	5 425 000			5 425 000
Tafelkop Highmast lights	2 000 000		251 754	2 251 754
Tourism centre	600 000	-600 000		-
Upgrading of Dikgalaopeng road			1 000 000	1 000 000
Upgrading of Home Affairs Building	-		2 000 000	2 000 000
Upgrading of Ramogwerane road			1 000 000	1 000 000
Walter Sisulu and Tambo road construction	5 500 000	-341 066		5 158 934
Grand Total	77 290 000	-12 636 066	19 729 436	84 383 370

Capital expenditure budget has been adjusted from R 77, 290 to R 84 383 million

Table SB 1: Adjustment Budget – Budgeted Financial Performance

Description	Budget Year 2014/15									Budget	Budget
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	2015/16	2016/17
REVENUE ITEMS											
Property rates											
Total Property Rates	35 000									30 850	36 882
less Revenue Foregone	5 000						(8 000)	(8 000)	20 000	5 270	6 555
Net Property Rates	30 000						(8 000)	(8 000)	24 500	31 620	33 327
Service charges - electricity revenue											
Total Service charges - electricity revenue	56 600						6 100	6 100	62 700	69 866	67 325
less Revenue Foregone	1 300						(1 300)	(1 300)	-	1 370	1 444
Net Service charges - electricity revenue	55 300								62 700	68 286	66 877
Service charges - water revenue											
Total Service charges - water revenue							7 400	7 400	7 400		
less Revenue Foregone											
Net Service charges - water revenue											
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
less Revenue Foregone											
Net Service charges - sanitation revenue											
Service charges - refuse revenue											
Total refuse removal revenue	3 903						400	400	3 903	3 740	3 942
less Revenue Foregone	2 140						(2 140)	(2 140)	-	2 256	2 377
Net Service charges - refuse revenue	500						(500)	(500)		527	656
Other Revenue By Source	5 143						(1 240)	(1 240)	3 603	5 468	6 763
Advertising	40									43	45
Building plan fees	400									422	444
Carriery fees	60						(100)			58	56
Other	248						16			124	131
Clearance certificates	20						37			21	22
Consent use	60						(47)			63	66
Internet fees	1									1	1
Reasoning & zoning fees/certificates	22						(3)			23	24
Sale of tender documents	500									527	656
Subdividing fees	5						(3)			5	6
Training	30						(30)			63	67
Vendor database forms	60									63	66
Total Other Revenue	1 416						(73)	50		1 387	1 462
EXPENDITURE ITEMS											
Employee related costs											
Basic Salaries and Wages	66 376									69 659	73 727
Pension and UIF Contributions	13 423						(2 902)	(2 902)	10 705	14 443	16 316
Medical Aid Contributions	3 076						(28)	(28)	3 050	3 156	3 214
Overtime	775						634	634	1 609	817	881
Performance Bonus											
Motor Vehicle Allowance	5 743						335	335	6 077	6 110	6 501
Cellphone Allowance											
Housing Allowances	120						19	19	139	120	121
Other benefits and allowances	7 550						900	900	8 450	8 139	8 637
Payments in lieu of leave	915						190	190	1 105	964	1 016
Long service awards											
Post-retirement benefit obligations											
sub-total	97 177						(3 668)	(3 668)	93 609	103 308	106 382
Less Employees costs capitalized to PPE											
Total Employee related costs	97 177						(3 668)	(3 668)	93 609	103 308	106 382
Contributions recognised - capital											
Land contributions by contract											
Total Contributions recognised - capital											
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment	35 000						(1 500)	(1 500)	33 500	30 850	36 892
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE											
Total Depreciation & asset impairment	35 000						(1 500)	(1 500)	33 500	30 850	36 892
Bulk purchases											
Electricity	47 000						7 300	7 300	54 300	49 538	52 213
Water											
Total bulk purchases	47 000						7 300	7 300	54 300	49 538	52 213
Contracted services											
Security	6 000										
Rent of equipment							1 200	1 200	7 200	6 324	6 685
Standardization of tender documents							1 100	1 100	1 100		
Maintenance of landfill site	38						1 385	1 385	1 385		
Leasing of vehicles							1 520	1 520	1 520		
Rental of radios and cameras							4 420	4 420	4 420		
Refuse removal	2 700						900	900	2 800	2 999	
sub-total	8 700						10 605	1 200	19 605	9 170	9 665
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services	8 700						10 605	1 200	19 605	9 170	9 665
Other Expenditure By Type											
Repairs and maintenance											
Collection costs											
Contributions to other provisions											
Consultant fees											
Audit fees											
General expenses	5 000						(138)	(138)	4 862	5 270	6 566
Asset management plans	30 119						(484)	(484)	29 635	30 540	32 165
Bank charges	50						460	460	600	53	66
Books and periodicals	300						20	20	320	316	333
Conferences and congress	100								100	105	111
Employee assistance program	2 065						1 626	1 526	3 600	2 177	2 204
Entertainment	200								200	211	222
Repairs and maintenance	38								36	38	40
IT related cost	8 778						602	602	8 378	9 250	9 754
Landfill site cost	5 535						(2 129)	(2 129)	3 406	5 834	6 145
Legal cost	1 600						(800)	(800)	600	1 881	1 689
Licenses - Vehicles	2 000						2 120	2 120	4 120	2 108	2 222
Postage	200						235	235	435	211	222
Printing and stationery	307						(102)	(102)	205	324	341
Rental of facilities	1 360						162	162	1 522	1 465	1 533
Risk management	3 620						460	460	4 000	3 710	3 910
Seeds and plants	600								500	527	565
Telephone	250						(100)	(100)	150	264	278
Training	640						135	135	775	675	711
Uniforms	1 000								1 000	1 054	1 111
Ward committee program	155								155	163	172
Valuations	5 600						(800)	(800)	4 800	5 797	6 110
Water and sanitation	1 800						(800)	(800)	1 000	1 807	2 000
Total Other Expenditure	71 738						(622)	(604)	71 129	36 916	37 710

Table SB2: Adjustment Budget – Financial Position Budget

Description	Budget Year 2014/15									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS											
Call investment deposits											
Call deposits < 90 days	15 000										
Other current investments > 90 days							35 752	35 752	50 752	15 000	15 000
Total Call investment deposits	15 000	-	-	-	-	-	35 752	35 752	50 752	15 000	15 000
Consumer debtors											
Consumer debtors	55 654								55 654	53 000	50 000
Less: provision for debt impairment	25 654								25 654	28 816	32 148
Total Consumer debtors	30 000	-	-	-	-	-	-	-	30 000	24 184	17 851
Debt impairment provision											
Balance at the beginning of the year	22 654								22 654	25 654	28 816
Contributions to the provision	3 000								3 000	3 162	3 333
Bad debts written off											
Balance at end of year	25 654	-	-	-	-	-	-	-	25 654	28 816	32 149
Property, plant & equipment											
PPE at cost/valuation (excl. finance leases)	1 100 229										
Leases recognised as PPE							(58 655)	(58 655)	1 041 574	1 188 324	1 278 913
Less: Accumulated depreciation	270 000										
Total Property, plant & equipment	830 229	-	-	-	-	-	(58 655)	(58 655)	771 574	908 324	988 913
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											
Creditors	43 000										
Unspent conditional grants and receipts									43 000	34 000	27 100
VAT	(5 000)										
Total Trade and other payables	38 000	-	-	-	-	-	-	-	(5 000)	(5 000)	(4 800)
Non current liabilities - Borrowing											
Borrowing											
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing	-	-	-	-	-	-	-	-	-	-	-
Provisions - non current											
Retirement benefits	40 000										
List other major items									40 000	40 000	40 000
Refuse landfill site rehabilitation											
Other											
Total Provisions - non current	40 000	-	-	-	-	-	-	-	-	-	-
CHANGES IN NET ASSETS											
Accumulated surplus/(Deficit)											
Accumulated surplus/(Deficit) - opening balance	1 066 516										
Appropriations to Reserves							(178 546)	(178 546)	887 970	1 143 557	1 226 061
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1 066 516	-	-	-	-	-	(178 546)	(178 546)	887 970	1 143 557	1 226 061
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves (list)											
Revaluation											
Total Reserves	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	1 066 516	-	-	-	-	-	(178 546)	(178 546)	887 970	1 143 557	1 226 061

Table SB3: Adjustment Budget – SDBIP Performance Objectives

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	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
Vote 1 - Municipal Manager											
Municipal Manager											
Municipal Manager											
Municipal systems improvements grant	934	-	-	-	-	-	-	-	934	934	934
Vote 2 - Budget and Treasury											
Finance											
Finance											
Financial Management Grant	1 800						-	-	1 800	1 850	1 700
Valuations	1 800						(800)	(800)	200	-	-
Asset Management plan	50						450	450	500	500	500
Vote 3 - Corporate Services											
Corporate Services											
ICT											
Website	-						-	-	-	-	-
Software and Licencing	1 000						457	457	1 457	1 457	1 457
IT Disaster recovery plan	800						(800)	(800)	(800)	-	-
IT Support Services	2 500						(614)	(614)	1 886	1 886	1 886
Network support and maintenance	200										
Computers and printers	500								500	500	500
ICT Disaster Recovery Site	-						1 000	1 000	1 000	-	-
Upgrading of ICT Network System	-						300	300	300	-	-
Human Resource											
Training	1 000										
Air conditioning							100	100	100	100	100
Office furniture	300						200	300	500	500	500
Other equipment	500						(500)	(500)	-	-	-
Vote 5 - Technical Services											
Infrastructure											
Electricity											
Electrification of various villages											
Infrastructure											
Municipal infrastructure Grant and other projects	50 840						4 886	4 886	55 726	55 726	55 726
EPWP	1 187						-	-	-	-	-
Vote 8 - Planning & LED											
Planning & LED							1 187	1 187	1 187	1 187	1 187
Planning & LED											
And so on for the rest of the Votes											

Table SB 4: Adjustment Budget – Budgeted Financial Performance Indicators

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Budget Year 2014/15			Budget Year +1	Budget Year +2
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				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%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities				168.1%	0.0%	267.1%	181.8%	204.6%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				2430.8%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.5	0.0	1.5	0.6	0.8
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing				102.8%			100.3%	98.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				16.8%	0.0%	16.3%	11.7%	8.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))				100.0%			100.0%	100.0%
Creditors to Cash					183.0%	0.0%	61.8%	147.7%	92.6%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000)								
Water Distribution Losses (2)	Total Volume Losses (kt) Total Cost of Losses (Rand '000)								
Employee costs	Employee costs/(Total Revenue - capital revenue)				34.7%	0.0%	32.8%	31.2%	31.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				3.1%	0.0%	3.8%	2.8%	2.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				12.5%	0.0%	11.7%	11.1%	11.2%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				10.7%	0.0%	10.6%	7.3%	5.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.1	0.0	0.3	0.1	0.1

Table SB 5: Adjustment Budget – Statistics Assumptions

Description of economic indicator	1996 Census	2001 Census	2007 Survey	2011/12	2012/13	2013/14	Current year	Original Budget	Adjusted Budget
Demographics									
Population				221 647	248 965	248 965	248 965	248 363	249 363
Females aged 5 - 14				31 531	28 186	28 186	28 186	28 178	28 178
Males aged 5 - 14				30 928	28 679	28 679	28 679	28 677	28 677
Females aged 15 - 34				41 223	44 668	44 668	44 668	72 814	72 814
Males aged 15 - 34				33 812	41 248	41 248	41 248	70 320	70 320
Unemployment								106 977	106 977
Monthly Household Income (no. of households)									
None								8 456	8 456
R1 - R1 600									
R1 601 - R3 200									
R3 201 - R6 400									
R6 401 - R12 800									
R12 801 - R25 600									
R25 601 - R51 200									
R52 201 - R102 400									
R102 401 - R204 800									
R204 801 - R409 600									
R409 601 - R819 200									
> R819 200									
Poverty profiles (no. of households)									
< R2 060 per household per month									
Insert description									
Household/demographics (000)									
Number of people in municipal area								249	249
Number of poor people in municipal area									
Number of households in municipal area								60	60
Number of poor households in municipal area									
Definition of poor household (R per month)									
Housing statistics									
Formal									
Informal								56 778	56 778
Total number of households								3 475	3 475
Dwellings provided by municipality								60 251	60 251
Dwellings provided by province/s									
Dwellings provided by private sector									
Total new housing dwellings									
Economic									
Inflation/inflation outlook (CPIX)									
Interest rate - borrowing									
Interest rate - investment									
Remuneration increases									
Consumption growth (electricity)								6.8%	6.8%
Consumption growth (water)									
Collection rates									
Property tax/service charges				%	%	%	%	%	%
Rental of facilities & equipment				%	%	%	%	%	%
Interest - external investments				%	%	%	%	%	%
Interest - debtors				%	%	%	%	%	%
Revenue from agency services				%	%	%	%	0.0%	%

Table SB 6: Adjustment Budget – Funding Measurement

Description	MFMA section	2011/12	2012/13	2013/14	Medium Term Revenue and Expenditure Framework				
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2015/16	Budget Year +2 2016/17
Funding measures									
Cash/cash equivalents at the year end - R'000	18(1)b				20 789	-	61 521	19 631	24 078
Cash + investments at the yr end less applications - R'000	18(1)b				24 419	-	53 572	22 974	25 318
Cash year end/monthly employee/supplier payments	18(1)b				0	-	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)				39 461	-	40 649	124 157	118 440
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)				0.0%	0.0%	0.0%	0.2%	3.9%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	0.0%	0.0%	0.0%	100.3%	0.0%	86.1%	96.8%	91.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)				3.2%	0.0%	11.5%	3.2%	3.1%
Capital payments % of capital expenditure	18(1)c,19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a							-17.0%	-20.0%
Long term receivables % change - incr(decr)	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)				0.8%	0.0%	1.4%	0.8%	0.8%
Asset renewal % of capital budget	20(1)(vi)				32.3%	0.0%	28.2%	36.3%	50.9%

Table SB 7: Adjustment Budget – Transfers and Grants Receipts

Description	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
RECEIPTS:									
Operating Transfers and Grants									
National Government:	170 641	-	-	-	-	-	-	215 509	219 761
Local Government Equitable Share	166 920							212 892	217 043
Finance Management	1 600							1 650	1 700
Municipal Systems Improvement	934							967	1 018
EPWP Incentive	1 187							-	-
Other transfers and grants [insert description]									
Provincial Government:	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]									
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]									
Total Operating Transfers and Grants	170 641	-	-	-	-	-	-	215 509	219 761
Capital Transfers and Grants									
National Government:	50 840	-	-	-	8 873	8 873	3 987	61 601	55 945
Municipal Infrastructure Grant (MIG)	50 840				4 886	4 886		53 601	55 945
Integrated National Electrification Grant					3 987	3 987	3 987	8 000	
Provincial Government:	-	-	-	-	-	-	-	-	-
[insert description]									
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]									
Total Capital Transfers and Grants	50 840	-	-	-	8 873	8 873	3 987	61 601	55 945
TOTAL RECEIPTS OF TRANSFERS & GRANTS	221 481	-	-	-	8 873	8 873	3 987	277 110	275 706

Table SB 8: Adjustment Budget – Transfers and Grants Expenditure

Description	Budget Year 2014/15						Budget Year +1	Budget Year +2	
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	2015/16	2016/17	
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:									
Operating expenditure of Transfers and Grants									
National Government:	170 641	-	-	-	-	-	170 641	215 609	219 761
Local Government Equitable Share	166 920						166 920	212 892	217 043
Finance Management	1 600						1 600	1 650	1 700
Municipal Systems Improvement	934						934	967	1 018
EPWP Incentive	1 187						1 187	-	-
Other transfers and grants [insert description]									
Provincial Government:	-	-	-	-	-	-	-	-	-
0									
Other transfers and grants [insert description]									
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]									
Total operating expenditure of Transfers and Grants:	170 641	-	-	-	-	-	170 641	215 609	219 761
Capital expenditure of Transfers and Grants									
National Government:	60 840	-	-	-	8 873	8 873	69 713	61 601	55 945
Municipal Infrastructure Grant (MIG)	50 840				4 886	4 886	55 726	53 601	55 945
Integrated National Electrification Grant					3 987	3 987	3 987	8 000	
Provincial Government:	-	-	-	-	-	-	-	-	-
0									
[insert description]									
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]									
0									
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]									
0									
Total capital expenditure of Transfers and Grants	60 840	-	-	-	8 873	8 873	69 713	61 601	55 945
Total capital expenditure of Transfers and Grants	221 481	-	-	-	8 873	8 873	230 354	277 110	275 706

Table SB 9: Adjustment Budget – Grants Performance

Description	Budget Year 2014/15							Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	-	-	-	-	-	-	-	-	-
Current year receipts	170 841	-	-	-	-	-	170 841	215 509	219 761
Conditions met - transferred to revenue	170 841	-	-	-	-	-	170 841	215 509	219 761
Total operating transfers and grants revenue	170 841	-	-	-	-	-	170 841	215 509	219 761
Total operating transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	-	-	-	-	-	-	-	-	-
Current year receipts	50 840	-	-	-	8 873	8 873	59 713	61 601	65 946
Conditions met - transferred to revenue	50 840	-	-	-	8 873	8 873	59 713	61 601	65 946
Total capital transfers and grants revenue	50 840	-	-	-	8 873	8 873	59 713	61 601	65 946
Total capital transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE	221 481	-	-	-	8 873	8 873	230 354	277 110	276 706

The above table presents the budget for grants and transfers and how the receipts are going to be spent. The table shows that all gazetted allocations to be transferred to the municipality will be spent in full by year end. The only adjustment done the grants amounts to R8, 873 million and this pertains to roll over amounting to R 4, 886 million and R 3, 987 million from MIG and INEP grants respectively.

Table SB 10: Adjustment Budget – Transfers and Grants Made by Municipality

Description	Budget Year 2014/15									Budget Year +1	Budget Year +2
	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
Non-cash transfers to other Organs of State											
<i>[insert description]</i>											
<i>[insert description]</i>								-	-		
<i>[insert description]</i>								-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations											
<i>[insert description]</i>											
<i>[insert description]</i>								-	-		
<i>[insert description]</i>								-	-		
Groups of Individuals	9 600	-	-	-	-	-	(7 660)	(7 660)	1 940	10 118	10 665
<i>Indigents and pensioners</i>	9 600						(7 660)	(7 660)	1 940	10 118	10 665
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:	9 600	-	-	-	-	-	(7 660)	(7 660)	1 940	10 118	10 665

Table SB 11: Adjustment Budget – Councillors and Staff Benefits

Summary of remuneration	Budget Year 2014/15									
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	10 586	-	-	-	-	-	1 475	1 475	12 061	13.9%
Pension and UIF Contributions	1 417	-	-	-	-	-	(425)	(425)	992	-30.0%
Medical Aid Contributions	160	-	-	-	-	-	120	120	280	75.4%
Motor Vehicle Allowance	4 066	-	-	-	-	-	(150)	(150)	3 916	-3.7%
Cellphone Allowance	-	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-	-
Other benefits and allowances	45	-	-	-	-	-	295	295	340	-
Sub Total - Councillors	16 273	-	-	-	-	-	1 316	1 316	17 590	8.1%
% Increase										
Senior Managers of the Municipality										
Basic Salaries and Wages	5 131	-	-	-	-	-	130	130	5 261	2.5%
Pension and UIF Contributions	400	-	-	-	-	-	75	75	475	18.8%
Medical Aid Contributions	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	1 282	-	-	-	-	-	115	115	1 407	8.9%
Cellphone Allowance	-	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-	-
Other benefits and allowances	87	-	-	-	-	-	256	256	323	-
Payments in lieu of leave	60	-	-	-	-	-	90	90	150	-
Long service awards	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	6 949	-	-	-	-	-	666	666	7 615	9.6%
% Increase		(0)							0	
Other Municipal Staff										
Basic Salaries and Wages	60 245	-	-	-	-	-	(2 903)	(2 903)	57 342	-4.8%
Pension and UIF Contributions	13 223	-	-	-	-	-	(1 628)	(1 628)	11 595	-12.3%
Medical Aid Contributions	3 076	-	-	-	-	-	(26)	(26)	3 050	-0.8%
Overtime	775	-	-	-	-	-	835	835	1 610	107.7%
Performance Bonus	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	4 451	-	-	-	-	-	219	219	4 670	4.9%
Cellphone Allowance	-	-	-	-	-	-	-	-	-	-
Housing Allowances	120	-	-	-	-	-	19	19	139	-
Other benefits and allowances	7 483	-	-	-	-	-	(850)	(850)	6 633	-
Payments in lieu of leave	855	-	-	-	-	-	100	100	955	11.7%
Long service awards	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	90 228	-	-	-	-	-	(4 235)	(4 235)	85 994	-4.7%
% Increase										
Total Parent Municipality	113 451	-	-	-	-	-	(2 252)	(2 252)	111 199	-2.0%

Table SB 12: Adjustment Budget – Monthly Revenue and Expenditure

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2014/15	Budget Year+1 2015/16	Budget Year+2 2016/17
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - Executive and Council													-	-	-	-
Vote 2 - Office of the Municipal Manager	-	88	-	294	48	255	127	55	35	15	-	36	934	934	967	1 018
Vote 3 - Budget & Treasury	68 504	2 888	2 586	4 541	57 781	1 415	3 888	11 781	46 258	2 146	1 456	1 751	204 936	204 936	254 984	261 369
Vote 4 - Corporate Services	0	47	2	0	12	0	0	15	13	25	13	23	150	150	111	117
Vote 5 - Community Services	341	872	862	877	911	806	1 699	976	1 204	909	988	649	11 091	11 091	13 780	14 503
Vote 6 - Technical Services	4 753	5 870	4 970	6 239	7 805	4 920	15 800	14 976	15 589	14 547	15 589	15 246	126 263	126 263	122 596	124 645
Vote 7 - Strategic Development													-	-	-	-
Vote 8 - Development Planning	1	2	0	0	5	0	0	379	211	357	246	361	1 562	1 562	81	86
Total Revenue by Vote	73 800	9 727	8 400	11 951	66 563	7 396	21 495	28 181	63 289	17 998	18 269	18 067	344 936	344 936	392 499	401 736
Expenditure by Vote																
Vote 1 - Executive and Council	2 785	1 969	2 267	1 788	2 827	2 115	1 923	1 654	2 146	2 690	2 457	2 867	27 287	27 287	26 947	28 402
Vote 2 - Office of the Municipal Manager	208	161	372	865	1 436	527	1 840	1 788	1 457	1 568	1 679	2 580	14 461	14 461	10 225	10 814
Vote 3 - Budget & Treasury	1 841	1 191	3 273	1 778	1 953	3 393	9 556	9 696	9 858	9 502	9 985	9 788	71 783	71 783	67 591	71 212
Vote 4 - Corporate Services	3 021	6 224	4 277	3 816	2 737	5 292	3 807	2 786	3 570	2 988	2 476	2 606	43 567	43 567	43 445	45 955
Vote 5 - Community Services	3 662	3 622	3 825	3 756	4 799	5 595	4 714	4 898	5 463	4 690	5 685	5 465	56 202	56 202	66 087	69 974
Vote 6 - Technical Services	7 249	7 698	6 455	7 506	658	10 476	5 967	4 564	6 779	7 465	7 459	6 370	78 643	78 643	79 754	83 965
Vote 7 - Strategic Development	568	408	439	376	416	758	397	558	666	746	280	671	6 281	6 281	6 594	6 988
Vote 8 - Development Planning	337	349	339	425	344	472	370	786	998	856	746	511	6 531	6 531	6 290	6 666
Total Expenditure by Vote	19 701	21 623	21 247	20 309	14 968	26 618	28 572	26 726	30 934	30 805	30 745	30 839	304 786	304 786	306 932	323 976
Surplus/ (Deficit)	63 899	(11 896)	(12 847)	(8 358)	51 595	(21 222)	(7 077)	1 456	32 356	(12 507)	(12 477)	(12 772)	40 151	40 151	85 566	77 761

Table SB 13: Adjustment Budget – Monthly Revenue and Expenditure

Description - Standard classification	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year+1 2015/16	Budget Year+2 2016/17
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Standard															
Governance and administration	68 606	2 983	2 668	4 835	57 841	1 670	3 996	11 862	46 306	2 186	1 469	1 811	206 020	256 062	262 603
Executive and council	-	68	-	294	48	255	127	55	35	15	-	36	934	967	1 018
Budget and treasury office	68 504	2 888	2 586	4 541	57 781	1 415	3 868	11 781	46 258	2 146	1 456	1 751	204 938	254 984	261 388
Corporate services	0	47	2	0	12	0	0	15	13	25	13	23	150	111	117
Community and public safety	64	64	64	63	74	64	110	133	142	123	114	166	1 171	8 101	8 638
Community and social services	41	29	36	37	26	31	59	48	68	59	48	31	511	1 426	1 503
Sport and recreation	-	-	-	-	-	20	-	7	8	7	10	9	60	26	28
Public safety	24	35	18	26	48	13	51	79	68	58	56	126	600	6 648	7 007
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	78	1 968	729	1 660	3 729	560	11 842	10 224	9 805	9 418	9 497	7 237	66 347	55 200	67 630
Planning and development	1	2	0	0	5	0	0	378	211	357	246	361	1 562	81	86
Road transport	77	1 567	729	1 660	3 723	560	11 841	9 845	9 594	9 062	9 251	6 876	64 786	55 119	67 545
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	4 953	5 111	5 049	5 392	4 919	5 101	5 547	5 974	7 037	6 271	7 189	8 883	71 398	73 137	73 065
Electricity	4 676	4 834	4 772	5 098	4 616	4 359	5 258	5 688	6 746	5 976	6 895	8 582	67 478	67 478	67 100
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	277	277	277	296	303	742	291	286	291	295	294	291	3 920	5 659	5 985
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	73 600	9 727	8 400	11 951	66 863	7 396	21 495	28 181	63 289	17 998	18 269	18 067	344 936	392 499	401 736
Expenditure - Standard															
Governance and administration	7 855	9 646	10 189	8 247	8 754	11 317	17 126	14 632	19 204	17 884	17 329	15 048	157 129	148 209	166 384
Executive and council	2 993	2 130	2 639	2 653	4 064	2 642	3 783	2 151	5 778	5 394	4 888	2 654	41 749	37 172	39 216
Budget and treasury office	1 841	1 191	3 273	1 778	1 953	3 383	9 556	9 696	9 858	9 502	9 985	9 788	71 783	67 591	71 212
Corporate services	3 021	6 224	4 277	3 816	2 737	5 292	3 807	2 786	3 570	2 988	2 476	2 606	43 597	43 445	45 955
Community and public safety	2 896	2 441	2 495	2 625	3 609	4 080	3 054	3 667	2 535	3 942	3 668	4 642	39 555	54 110	67 302
Community and social services	1 379	1 348	1 308	1 385	1 299	2 132	1 216	1 430	1 255	1 457	1 504	2 144	17 858	22 122	23 469
Sport and recreation	-	-	-	-	-	-	43	13	24	36	28	30	172	472	499
Public safety	1 518	1 093	1 187	1 240	2 210	1 947	1 795	2 224	1 256	2 450	2 137	2 468	21 525	31 516	33 333
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	2 227	2 162	2 356	3 585	2 288	3 549	3 324	3 346	2 878	3 101	3 412	3 931	36 160	32 780	34 604
Planning and development	936	915	933	1 017	990	1 455	1 280	1 200	980	1 000	1 050	1 076	12 812	12 884	13 654
Road transport	1 291	1 248	1 423	2 568	1 299	2 084	2 064	2 146	1 898	2 101	2 362	2 858	23 348	19 897	20 850
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	6 721	7 474	6 207	5 853	417	9 673	5 069	5 080	6 318	5 578	6 336	7 219	71 943	71 833	75 787
Electricity	5 958	6 451	5 033	4 938	(643)	8 382	4 262	4 104	5 423	4 563	5 102	5 712	59 285	59 857	63 115
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	762	1 023	1 174	914	1 080	1 290	807	976	895	1 015	1 234	1 507	12 658	11 976	12 672
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	19 701	21 623	21 247	20 309	14 958	28 618	28 672	26 726	30 934	30 505	30 745	30 840	304 787	306 932	323 976
Surplus/ (Deficit) 1.	53 899	(11 896)	(12 847)	(8 358)	51 595	(21 222)	(7 077)	1 456	32 356	(12 507)	(12 477)	(12 773)	40 180	85 566	77 761

Table SB 14: Adjustment Budget – Monthly Revenue and Expenditure

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source															
Property rates	1 342	1 095	1 961	971	1 297	871	2 826	1 961	3 420	1 678	3 262	3 817	24 500	31 620	33 327
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 572	3 825	5 813	4 100	3 963	2 952	4 790	3 886	4 988	5 979	5 879	11 958	62 700	58 288	65 877
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse	273	223	308	243	218	181	355	413	245	388	457	602	3 903	5 488	5 763
Service charges - other	63	63	(7)	253	23	27	89	79	176	198	138	103	1 206	2 699	2 812
Rental of facilities and equipment	57	46	110	114	88	65	257	380	478	569	370	526	3 060	1 112	1 172
Interest earned - external investments	-	444	1 082	724	-	38	378	297	654	124	286	223	4 280	2 951	3 111
Interest earned - outstanding debtors	88	84	729	59	58	56	787	885	696	1 208	788	1 576	7 000	5 270	5 555
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	24	34	18	26	50	14	60	75	64	102	65	79	610	843	678
Licences and permits	-	531	532	517	534	347	596	534	525	579	451	854	6 000	5 952	6 274
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	66 140	84	42	476	55 962	-	-	-	47 898	38	-	(0)	170 641	215 509	219 761
Other revenue	232	286	301	52	221	98	64	22	26	18	20	22	1 342	1 387	1 462
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	72 800	6 676	10 889	7 535	62 414	4 647	10 202	8 632	59 170	10 876	11 723	19 757	285 222	330 898	345 791
Expenditure By Type															
Employee related costs	6 941	6 937	6 388	7 120	7 071	11 317	7 289	8 181	7 385	7 146	8 568	9 267	93 609	103 309	108 392
Remuneration of councillors	1 931	1 324	1 324	1 349	1 343	1 331	1 373	1 296	1 347	1 339	1 378	2 255	17 580	17 183	18 090
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	11 000	11 000	3 162	3 333
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-	33 500	33 500	36 890	38 882
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	5 635	6 018	4 084	4 580	(860)	7 854	3 878	5 678	3 699	4 296	4 527	5 093	54 300	49 538	52 213
Other materials	290	136	130	141	180	3	176	132	143	136	133	131	1 732	3 176	3 347
Contracted services	872	872	887	887	-	1 675	1 041	1 875	1 665	1 459	1 797	6 490	19 505	9 170	9 695
Grants and subsidies	94	53	55	55	(55)	164	731	179	106	164	177	218	1 940	10 118	10 665
Other expenditure	9 583	6 282	595	17 523	13 588	7 292	6 484	1 260	3 008	2 290	1 259	1 969	71 111	35 816	37 710
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	26 326	21 623	13 482	31 644	21 267	29 636	20 772	18 600	17 372	16 829	17 838	69 929	304 287	268 342	283 297
Surplus/(Deficit)	47 474	(14 946)	(2 593)	(24 109)	41 148	(24 989)	(10 570)	(10 068)	41 798	(5 953)	(6 114)	(50 171)	(19 064)	62 556	62 495
Transfers recognised - capital	126	-	91	1 532	3 181	8 488	12 158	6 055	9 659	7 856	5 469	5 099	59 713	61 601	55 945
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers	47 600	(14 946)	(2 472)	(22 578)	44 328	(16 500)	1 588	(4 013)	51 457	1 903	(646)	(45 073)	40 649	124 157	118 440

Table SB 15: Adjustment Budget – Monthly Cash Flow

Monthly cash flows	Budget Year 2014/15												Medium Term Revenue and		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source															
Property rates	1 342	1 095	1 981	971	1 297	871	2 826	1 961	3 420	1 678	3 262	3 817	24 500	32 674	33 438
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 572	3 825	5 813	4 100	3 983	2 852	5 790	5 886	5 988	6 479	6 879	6 456	62 700	57 170	58 255
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse	273	223	308	243	218	181	355	413	245	388	457	602	3 903	6 475	8 824
Service charges - other	83	83	(7)	253	23	27	89	79	176	198	139	103	1 208	2 884	3 039
Rental of facilities and equipment	57	48	110	114	88	65	257	380	478	569	370	526	3 080	1 091	1 150
Interest earned - external investments	-	444	1 082	724	-	38	378	297	654	124	295	223	4 280	3 273	3 449
Interest earned - outstanding debtors	98	64	729	59	58	56	787	885	898	1 208	786	1 576	7 000	5 270	5 555
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	24	34	18	26	50	14	60	75	64	102	65	79	610	1 065	1 122
Licences and permits	-	531	532	517	534	347	596	534	525	579	451	854	6 000	5 810	6 124
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational	66 140	84	42	478	55 962	-	-	-	47 898	38	-	(0)	170 641	216 460	220 780
Other revenue	232	286	301	52	221	98	64	22	26	18	20	22	1 342	1 480	1 580
Cash Receipts by Source	72 800	6 676	10 869	7 535	62 414	4 647	11 202	10 632	60 170	11 376	12 723	14 257	285 222	333 651	341 297
Other Cash Flows by Source															
Transfers receipts - capital	126	-	91	1 532	3 181	8 488	12 158	6 055	9 659	7 856	5 489	5 098	59 713	61 901	58 245
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	3 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	3 000	400	1 800
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	20	30	(150)	35	41	24	80	56	98	88	102	97	500	500	1 000
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	72 946	6 706	10 830	9 102	65 636	16 160	23 420	16 642	69 926	19 320	18 294	19 452	348 435	396 452	400 342
Cash Payments by Type															
Employee related costs	6 941	6 937	6 388	7 120	7 071	11 317	7 289	8 181	7 385	7 146	8 568	9 267	93 809	112 826	119 245
Remuneration of councillors	1 931	1 324	1 324	1 349	1 343	1 331	1 373	1 296	1 347	1 339	1 378	2 255	17 590	17 183	18 090
Collection costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	5 635	6 018	4 094	4 590	(880)	7 854	3 678	5 678	3 899	4 296	4 527	5 093	54 300	49 538	52 213
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	290	136	130	141	180	3	176	132	143	136	133	131	1 732	1 918	2 022
Contracted services	872	872	867	867	-	1 675	1 041	1 876	1 685	1 459	1 797	6 486	19 505	11 067	11 865
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	94	53	55	55	(55)	164	731	179	106	184	177	218	1 940	12 859	13 553
General expenses	4 583	6 282	595	9 523	13 588	7 292	595	802	652	581	811	3 019	47 902	89 486	90 373
Cash Payments by Type	20 326	21 623	13 452	23 644	21 267	28 636	14 884	17 942	15 016	15 120	17 190	26 478	236 678	294 888	307 160
Other Cash Flows/Payments by Type															
Capital assets	126	-	91	1 532	3 181	8 488	12 158	6 055	9 659	7 856	5 489	5 098	59 713	61 901	58 245
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	20 452	21 623	13 544	25 176	24 447	38 125	27 042	23 997	24 674	22 976	22 658	26 576	321 561	391 082	397 749
NET INCREASE/(DECREASE) IN CASH HELD	62 494	(14 916)	(2 713)	(16 074)	41 189	(21 965)	(3 822)	(7 355)	45 252	(3 656)	(4 365)	(37 394)	26 874	8 370	2 892
Cash/cash equivalents at the month/year beginning	35 247	87 741	72 825	70 112	54 038	95 226	73 261	69 640	62 285	107 537	103 880	99 515	35 247	62 121	67 481
Cash/cash equivalents at the month/year end	87 741	72 825	70 112	54 038	95 226	73 261	69 640	62 285	107 537	103 880	99 515	62 121	62 121	67 481	70 083

Table SB 16: Adjustment Budget – Monthly Capital Expenditure

Description - Municipal Vote	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year+1 2015/16	Budget Year+2 2016/17
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation															
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	126	-	-	457	5	40	246	50	46	40	45	46	1 100	1 964	1 978
Vote 5 - Community Services	-	-	-	-	-	-	-	-	300	-	100	100	500	500	500
Vote 6 - Technical Services	-	-	91	495	1 932	2 037	4 506	8 796	7 445	8 897	7 897	7 086	49 181	76 751	84 145
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	126	-	91	952	1 937	2 077	4 762	8 846	7 791	8 936	8 042	7 212	50 761	79 215	86 623
Single-year expenditure appropriation															
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	-	-	-	-	-	146	237	221	279	254	164	1 300	-	-
Vote 5 - Community Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services	-	-	-	579	853	4 975	5 913	4 256	3 979	2 790	3 215	4 262	30 822	18 129	5 000
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	-	-	-	-	-	395	327	225	-	325	-	230	1 500	-	-
Capital single-year expenditure sub-total	-	-	-	579	853	5 369	6 385	4 717	4 200	3 393	3 469	4 666	33 622	18 129	5 000
Total Capital Expenditure	126	-	91	1 532	2 790	7 446	11 137	13 563	11 991	12 329	11 510	11 868	84 383	97 344	91 623

Table SB 17: Adjustment Budget – Monthly Capital Expenditure

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2016/16	Budget Year +2 2016/17
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Standard															
Governance and administration	126	-	-	457	5	40	392	287	267	319	299	209	2400	1964	1978
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate services	126	-	-	457	5	40	392	287	267	319	299	209	2400	1964	1978
Community and public safety	-	-	-	-	-	-	-	-	300	-	100	100	600	600	600
Community and social services	-	-	-	-	-	-	-	-	300	-	100	100	600	600	600
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	-	91	928	2756	7406	8668	11133	9458	10465	10125	10495	71716	79030	82945
Planning and development						395	327	225		325		230	1500	-	-
Road transport	-	-	91	928	2756	7012	8532	10909	9458	10140	10125	10285	70216	79030	82945
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	-	-	-	147	29	-	1887	2143	1965	1546	986	1064	9768	15850	6200
Electricity	-	-	-	147	29	-	1887	2143	1965	1546	986	1064	9768	15850	6200
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	126	-	91	1532	2790	7446	11137	13563	11991	12329	11510	11668	84383	97344	91623

Table SB 18a: Adjustment Budget – Capital – New Assets

Description	Budget Year 2014/15									Budget Year+1	Budget Year+2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure	51 239	-	-	-	-	-	5 430	5 430	56 669	61 530	44 500
Infrastructure - Road transport	49 239	-	-	-	-	-	191	191	49 430	48 530	44 500
Roads, Pavements & Bridges	47 739	-	-	-	-	-	691	691	48 430	39 030	32 500
Storm water	1 500	-	-	-	-	-	(500)	(500)	1 000	9 500	12 000
Infrastructure - Electricity	2 000	-	-	-	-	-	5 239	5 239	7 239	13 000	-
Generation											
Transmission & Retioulation							4 988	4 988	4 988	8 000	
Street Lighting	2 000						252	252	2 252	5 000	
Community	500	-	-	-	-	-	2 291	2 291	2 791	500	500
Parks & gardens	500						(200)	(200)	300	500	500
Cemeteries	-	-	-	-	-	-	2 491	2 491	2 491	-	-
Social rental housing	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Other assets	600	-	-	-	-	-	1 000	1 000	1 600	-	-
General vehicles	-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	1 600	1 600	1 600	-	-
Other	600						(600)	(600)	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-	-	-
Intangible	-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	52 339	-	-	-	-	-	8 721	8 721	61 060	62 030	45 000

Table SB 18b: Adjustment Budget – Capital – Renewal of Existing Assets

Description	Budget Year 2014/15									Budget Year +1	Budget Year +2
	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
Capital expenditure on renewal of existing assets											
Infrastructure	19 851	-	-	-	-	-	(3 147)	(3 147)	16 704	28 650	39 645
Infrastructure - Road transport	13 601	-	-	-	-	-	(2 223)	(2 223)	11 378	26 500	33 445
Roads, Pavements & Bridges	13 601	-	-	-	-	-	(2 223)	(2 223)	11 378	26 500	33 445
Storm water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	6 250	-	-	-	-	-	(1 470)	(1 470)	4 780	2 150	6 200
Generation	-	-	-	-	-	-	-	-	-	-	-
Transmission & Retoolation	6 250	-	-	-	-	-	(1 470)	(1 470)	4 780	2 150	6 200
Infrastructure - Other	-	-	-	-	-	-	546	546	546	-	-
Refuse	-	-	-	-	-	-	546	546	546	-	-
Community	-	-	-	-	-	-	-	-	-	-	-
Parks & gardens	-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia	-	-	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	2 000	2 000	2 000	-	-
Housing development	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 000	2 000	2 000	-	-
Other assets	5 100	-	-	-	-	-	120	120	6 220	6 664	6 978
General vehicles	200	-	-	-	-	-	(200)	(200)	-	700	-
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment	600	-	-	-	-	-	(600)	(600)	-	4 000	5 000
Computers - hardware/equipment	500	-	-	-	-	-	300	300	800	1 000	1 000
Furniture and other office equipment	300	-	-	-	-	-	200	200	500	500	500
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	1 500	-	-	-	-	-	300	300	1 800	-	-
Other Buildings	-	-	-	-	-	-	-	-	-	-	-
Other Land	1 500	-	-	-	-	-	-	-	1 500	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-	-	-
Other	500	-	-	-	-	-	120	120	620	464	478
Agricultural assets	-	-	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	24 951	-	-	-	-	-	(1 027)	(1 027)	23 924	35 314	46 623

National Treasury has set a benchmark of 39% to 40% of the capital budget to be spent on renewal projects and this requirement is however not met since only 32, 28% is allocated to renewal of existing assets and this is partly attributed to the fact that the major capital budget funding (Municipal Infrastructure Grant) does not fund the rehabilitation of existing assets. The variance of 7,72% in meeting the renewal of existing assets benchmark will however be given thorough consideration in the 2015/16 budget cycle by ensuring that the municipality prioritize on these capital projects taking into account the available and excessive internal funding.

Table SB 18c: Adjustment Budget – Repairs and Maintenance

Description	Budget Year 2014/15									Budget Year +1	Budget Year +2	
	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	
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure	3 200	-	-	-	-	-	870	870	4 070	3 373	3 666	
Infrastructure - Road transport	1 200	-	-	-	-	-	50	50	1 250	1 285	1 333	
Roads, Pavements & Bridges	1 000	-	-	-	-	-	(100)	(100)	900	1 054	1 111	
Storm water	200	-	-	-	-	-	150	150	350	211	222	
Infrastructure - Electricity	1 000	-	-	-	-	-	300	300	1 300	1 054	1 111	
Generation	-	-	-	-	-	-	-	-	-	-	-	
Transmission & Retoolation	1 000	-	-	-	-	-	300	300	1 300	1 054	1 111	
Infrastructure - Other	1 000	-	-	-	-	-	520	520	1 520	1 054	1 111	
Refuse	1 000	-	-	-	-	-	520	520	1 520	1 054	1 111	
Transportation	-	-	-	-	-	-	-	-	-	-	-	
Gas	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
Community	-	-	-	-	-	-	-	-	-	-	-	
Parks & gardens	-	-	-	-	-	-	-	-	-	-	-	
Sports Fields & stadia	-	-	-	-	-	-	-	-	-	-	-	
Swimming pools	-	-	-	-	-	-	-	-	-	-	-	
Community halls	-	-	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	-	-	
Recreational facilities	-	-	-	-	-	-	-	-	-	-	-	
Fire, safety & emergency	-	-	-	-	-	-	-	-	-	-	-	
Security and policing	-	-	-	-	-	-	-	-	-	-	-	
Buses	-	-	-	-	-	-	-	-	-	-	-	
Clinics	-	-	-	-	-	-	-	-	-	-	-	
Museums & Art Galleries	-	-	-	-	-	-	-	-	-	-	-	
Cemeteries	-	-	-	-	-	-	-	-	-	-	-	
Social rental housing	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	-	-	
Housing development	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
Other assets	5 576	-	-	-	-	-	1 252	1 252	6 828	5 877	6 199	
General vehicles	2 087	-	-	-	-	-	1 460	1 460	3 527	2 178	2 206	
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-	
Plant & equipment	500	-	-	-	-	-	180	180	680	527	555	
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-	-	-	
Furniture and other office equipment	-	-	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings	-	-	-	-	-	-	-	-	-	-	-	
Other Buildings	1 250	-	-	-	-	-	350	350	1 600	1 318	1 389	
Other Land	-	-	-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-	-	-	
Other	1 759	-	-	-	-	-	(738)	(738)	1 021	1 854	1 959	
Agricultural assets	-	-	-	-	-	-	-	-	-	-	-	
List sub-class	-	-	-	-	-	-	-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	-	-	-	
List sub-class	-	-	-	-	-	-	-	-	-	-	-	
Intangibles	-	-	-	-	-	-	63	63	63	-	-	
Computers - software & programming	-	-	-	-	-	-	-	-	-	-	-	
Website maintenance	-	-	-	-	-	-	63	63	63	-	-	
Total Repairs and Maintenance Expenditure to be adjusted	8 776	-	-	-	-	-	2 185	2 185	10 961	9 250	9 754	

Table SB 19: Adjustment Budget – List of Capital Projects

Program/Project description	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework						
			Budget Year 2014/15		Budget Year +1		Budget Year +2		
			Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
Upgrading of ICT network system	Other Assets	Computers - hardware/equipment	-	300	-	-	-	-	-
Furniture	Other Assets	Furniture and other office equipment	300	500	500	500	500	500	
Aircons	Other Assets	Other	-	100	264	264	278	278	
Other equipment	Other Assets	Other	500	-	-	-	-	-	
ICT Disaster recovery site	Other Assets	Computers - hardware/equipment	-	1 000	-	-	-	-	
Hardware and softwares	Other Assets	Computers - hardware/equipment	500	500	1 000	1 000	1 000	1 000	
Cherry Picker - Electrical	Other Assets	General vehicles	-	-	700	700	-	-	
Crane truck	Other Assets	General vehicles	200	-	-	-	-	-	
Electrification of various villages	Infrastructure - Electricity	Transmission & Reticulation	-	-	8 000	8 000	-	-	
Electrification designs	Infrastructure - Road transport	Transmission & Reticulation	1 000	-	-	-	-	-	
Fencing - Groblersdal Main Substation	Infrastructure - Electricity	Transmission & Reticulation	300	300	-	-	-	-	
Installation of High Mast Lights Elandsdooren	Infrastructure - Electricity	Street Lighting	-	-	1 000	1 000	-	-	
Main & Kruger Substation Upgrade	Infrastructure - Electricity	Transmission & Reticulation	3 000	3 280	-	-	-	-	
Main Substation	Infrastructure - Electricity	Transmission & Reticulation	-	-	-	-	4 000	4 000	
Mini Subs	Infrastructure - Electricity	Transmission & Reticulation	650	1 000	650	650	700	700	
Moteli Liberty Phase 2	Infrastructure - Electricity	Transmission & Reticulation	-	811	-	-	-	-	
Smart Metering Project - Groblersdal	Infrastructure - Electricity	Transmission & Reticulation	500	200	500	500	500	500	
Tafelkop (HH electrification)/ Dikgalaopeng 20, Ba	Infrastructure - Electricity	Transmission & Reticulation	-	2 290	-	-	-	-	
Waalkraal RDP PH3	Infrastructure - Electricity	Transmission & Reticulation	-	886	-	-	-	-	
Makwana village electrification	Infrastructure - Electricity	Transmission & Reticulation	-	1 000	-	-	-	-	
Cemetery - Elandsdooren	Community	Cemeteries	-	1 500	-	-	-	-	
Cemetery - Hlogotlou	Community	Cemeteries	-	991	-	-	-	-	
Construction of Speed Humps - Various Villages	Infrastructure - Road transport	Roads, Pavements & Bridges	500	370	1 500	1 500	2 000	2 000	
Construction of Stormwater Channels	Infrastructure - Road transport	Storm water	1 500	1 000	1 500	1 500	2 000	2 000	
Groblersdal - Landfill Site	Infrastructure - Other	Waste Management	-	546	-	-	-	-	
Hlogotlou street and Storm water control		Storm water	-	-	8 000	8 000	10 000	1 000	
JJ Road: Zaaiploas Bus route	Infrastructure - Road transport	Roads, Pavements & Bridges	5 485	5 485	-	-	5 000	5 000	
Karnaal Street - Groblersdal	Infrastructure - Road transport	Roads, Pavements & Bridges	4 500	3 500	4 000	4 000	4 000	4 000	
Kgaphamedi Upgrade	Infrastructure - Road transport	Roads, Pavements & Bridges	5 351	5 508	14 000	14 000	20 445	20 445	
Laensdrif Bus Route	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	2 000	2 000	2 000	2 000	
Mathula road	Infrastructure - Road transport	Roads, Pavements & Bridges	3 250	1 000	5 000	5 000	5 000	5 000	
Mobile Offices	Other Assets	Civic Land and Buildings	1 500	1 800	-	-	-	-	
Mogaung Upgrade	Infrastructure - Road transport	Roads, Pavements & Bridges	3 250	1 000	5 000	5 000	5 000	5 000	
Mosterlus to Makgopeng Phase 2	Infrastructure - Road transport	Roads, Pavements & Bridges	4 111	4 292	-	-	-	-	
Molelema Streets upgrade	Infrastructure - Road transport	Roads, Pavements & Bridges	6 061	6 402	2 780	2 780	-	-	
Moteli A - Bus Route	Infrastructure - Road transport	Roads, Pavements & Bridges	4 000	4 000	-	-	-	-	
Mpheleng Construction of Bus Road	Infrastructure - Road transport	Roads, Pavements & Bridges	5 118	5 293	5 000	5 000	8 000	8 000	
Naganeng Bus Route	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	5 000	5 000	5 000	5 000	
Nyakelang Bus Route Phase 4	Infrastructure - Road transport	Roads, Pavements & Bridges	-	2 000	-	-	-	-	
Ptuchukani Construction of Road	Infrastructure - Road transport	Roads, Pavements & Bridges	2 385	1 400	6 821	6 821	500	500	
Plant and Machinery	Other Assets	Plant & equipment	600	-	4 000	4 000	5 000	5 000	
Regravelling	Infrastructure - Electricity	Transmission & Reticulation	1 800	-	1 000	1 000	1 000	1 000	
Roads to Magoshi - Mahlangu	Infrastructure - Road transport	Roads, Pavements & Bridges	-	1 248	-	-	-	-	
Roads to Magoshi - Mathebe	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	3 839	3 839	-	-	
Roads to Magoshi - Matlala	Infrastructure - Road transport	Roads, Pavements & Bridges	5 425	5 725	-	-	-	-	
Roads to Magoshi - Matsepe	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	3 591	3 591	-	-	
Roads to Magoshi - Rammupudi	Infrastructure - Road transport	Roads, Pavements & Bridges	5 425	5 425	-	-	-	-	
Roosennekal Roads & Streets	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	2 000	2 000	2 000	2 000	
Tafelkop Highmast Lights	Infrastructure - Electricity	Street Lighting	2 000	2 252	4 000	4 000	-	-	
Tourism Centre	Other Assets	Other	600	-	-	-	-	-	
Upgrading Dikgalaopeng Road	Infrastructure - Road transport	Roads, Pavements & Bridges	-	1 000	-	-	-	-	
Ramogwerane Road	Infrastructure - Road transport	Roads, Pavements & Bridges	-	1 000	-	-	-	-	
Walter Sisulu/Tambo Construction Bus/Taxi Road	Infrastructure - Road transport	Roads, Pavements & Bridges	5 500	5 159	5 000	5 000	7 000	7 000	
Other equipment	Other Assets	Plant & equipment	-	320	200	200	200	200	
Upgrading of Home affairs Building	Infrastructure - Other	Other Buildings	-	2 000	-	-	-	-	
Development of Parks	Community	Parks & gardens	500	300	500	500	500	500	
Other equipment	Community	Plant & equipment	-	200	-	-	-	-	
Game Farm Development	Other Assets	Other Land	1 500	1 500	-	-	-	-	

QUALITY CERTIFICATE

I RAMAKGAHLELA MINAH MAREDI, the Municipal Manager of ELIAS MOTSOLEDI LOCAL MUNICIPALITY, hereby certify that the Budget adjustment report and supporting documentation for 2014/15 financial year has been prepared in accordance with the Section 28 of Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Elias Motsoaledi Local Municipality (LIM 472)

Signature *L. Maredi*

Date *26/2/2015*

**Elias Motsoaledi
Local Municipality**
26 FEB 2015
Municipal Manager