

ELIAS MOTSOALEDI LOCAL MUNICIPALITY



SPECIAL ADJUSTMENT BUDGET

2016/17 FINANCIAL YEAR

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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 main cause of special adjustment budget:

- The municipality has received additional Municipal Infrastructure Grant allocation that was not gazette in the 2016/17 DoRA and as a result, the grant needs to be appropriated in the 2016/17 budget.

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

- Operating revenue budget increased from R337, 606 million to R341, 618 million reflecting 1, 19% increase that is attributed to increase in traffic fines revenue.
- There is a significant upward adjustment on operational expenditure from R328, 915 million to R368, 361 million, reflecting 11, 99% increase that is due to material increase in depreciation and assets impairment and contracted services.
- Capital expenditure budget has been adjusted upwards from R94, 449 million to R95, 778 million, reflecting 1, 41% decrease that is attributed to exclusion of VAT portion of the project that was included in the original budget and the portion ought not to be part of the project cost from budget point view as well as additional MIG allocation received.

SUMMARY OF BUDGET AFTER 2016/17 ADJUSTMENTS					
DESCRIPTION	2016/17			2017/18	2018/19
	ORIGINAL BUDGET	ADJUSTMENTS	ADJUSTED BUDGET	INDICATIVE BUDGET	INDICATIVE BUDGET
REVENUE	413,024,510	14,012,263	427,036,773	430,545,565	457,031,918
OPERATING EXPENDITURE	328,915,030	39,446,167	368,361,198	373,795,707	393,163,169
CAPITAL EXPENDITURE	94,449,000	1,328,670	95,777,670	84,678,254	93,383,671

ADJUSTMENT BUDGET TABLES

Table B1 Sum: Adjustment Budget Summary

Description	Budget Year 2016/17									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	23,981	-	-	-	-	-	(201)	(201)	23,780	25,254	26,744	
Service charges	81,102	-	-	-	-	-	(2,141)	(2,141)	78,960	83,856	88,803	
Investment revenue	3,829	-	-	-	-	-	(350)	(350)	3,479	3,695	3,912	
Transfers recognised - operational	213,105	-	-	-	-	-	-	-	213,105	227,853	243,113	
Other own revenue	15,589	-	-	-	-	-	6,705	6,705	22,294	23,676	25,073	
Total Revenue (excluding capital transfers and contributions)	337,606	-	-	-	-	-	4,012	4,012	341,618	364,334	387,646	
Employee costs	109,053	-	-	-	-	-	3,443	3,443	112,496	119,471	126,520	
Remuneration of councillors	18,908	-	-	-	-	-	1,384	1,384	20,292	21,550	22,822	
Depreciation & asset impairment	35,796	-	-	-	-	-	14,204	14,204	50,000	53,100	56,233	
Finance charges	60	-	-	-	-	-	2,700	2,700	2,760	2,931	3,104	
Materials and bulk purchases	68,906	-	-	-	-	-	4,498	4,498	73,404	77,955	82,554	
Transfers and grants	2,128	-	-	-	-	-	120	120	2,248	2,387	2,528	
Other expenditure	94,063	-	-	-	-	-	13,098	13,098	107,161	96,401	99,403	
Total Expenditure	328,915	-	-	-	-	-	39,446	39,446	368,361	373,796	393,163	
Surplus/(Deficit)	8,690	-	-	-	-	-	(35,434)	(35,434)	(26,743)	(9,462)	(5,517)	
Transfers recognised - capital	75,419	-	-	-	-	-	10,000	10,000	85,419	66,212	69,386	
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	84,109	-	-	-	-	-	(25,434)	(25,434)	58,676	56,750	63,869	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	84,109	-	-	-	-	-	(25,434)	(25,434)	58,676	56,750	63,869	
Capital expenditure & funds sources												
Capital expenditure	94,449	-	-	-	-	-	1,329	1,329	95,778	83,747	92,397	
Transfers recognised - capital	75,419	-	-	-	-	-	(1,021)	(1,021)	74,398	70,347	74,497	
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	19,030	-	-	-	-	-	2,350	2,350	21,380	13,400	17,900	
Total sources of capital funds	94,449	-	-	-	-	-	1,329	1,329	95,778	83,747	92,397	
Financial position												
Total current assets	72,418	-	-	-	-	-	15,269	15,269	87,686	107,614	125,360	
Total non current assets	993,473	-	-	-	-	-	46,651	46,651	1,040,124	1,066,797	1,095,632	
Total current liabilities	31,896	-	-	-	-	-	47,809	47,809	79,705	60,491	59,265	
Total non current liabilities	90,513	-	-	-	-	-	(5,328)	(5,328)	85,185	98,733	97,068	
Community wealth/Equity	943,481	-	-	-	-	-	19,439	19,439	962,921	1,015,187	1,064,659	
Cash flows												
Net cash from (used) operating	119,326	-	-	-	-	-	(29,821)	(29,821)	89,505	93,102	104,951	
Net cash from (used) investing	(89,449)	-	-	-	-	-	21,829	21,829	(67,620)	(77,302)	(84,306)	
Net cash from (used) financing	(8,857)	-	-	-	-	-	670	670	(8,187)	(8,497)	(5,858)	
Cash/cash equivalents at the year end	27,259	-	-	-	-	-	(1,595)	(1,595)	25,664	32,968	47,754	
Cash backing/surplus reconciliation												
Cash and investments available	36,616	-	-	-	-	-	(10,952)	(10,952)	25,663	32,968	47,754	
Application of cash and investments	(696)	-	-	-	-	-	18,187	18,187	17,492	(4,073)	(2,757)	
Balance - surplus (shortfall)	37,312	-	-	-	-	-	(29,140)	(29,140)	8,172	37,041	50,511	
Asset Management												
Asset register summary (WDV)	981,775	-	-	-	-	-	249,349	249,349	1,231,124	1,264,062	1,309,060	
Depreciation & asset impairment	35,796	-	-	-	-	-	14,204	14,204	50,000	53,100	56,233	
Renewal of Existing Assets	52,719	-	-	-	-	-	1,219	1,219	53,938	47,585	55,862	
Repairs and Maintenance	14,715	-	-	-	-	-	(1,217)	(1,217)	13,498	14,335	15,181	
Free services												
Cost of Free Basic Services provided	1,000	-	-	-	-	-	-	-	1,000	828	879	
Revenue cost of free services provided	5,725	-	-	-	-	-	1,000	1,000	6,725	8,159	8,581	
Households below minimum service level												
Water:	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-	
Energy:	2	-	-	-	-	-	-	-	2	2	2	
Refuse:	54	-	-	-	-	-	-	-	54	54	59	

The above B1 Sum 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 projected 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 developmental backlogs and growing debt book.

The actual revenue received for the period July 2016 to May 2017 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 2016/17 to 2018/19 financial period to ensure a true reflection of the actual amounts to be received.

- **Property rates** – this revenue line item has decreased from R23, 981 million to R23, 780 million and the decrease resulted from decrease in revenue forgone.
- **Rental of facilities** – the budget increased from R912 thousand to R2, 412 million and this shows reflect improved performance relating to rental of facilities of the municipality.
- **Interest earned on external investments** – the municipality did not meet its target for first half of the financial year and as a result, the budget is now being decreased from R3, 829 million to R3, 479 million.
- **Interest on outstanding debtors** – an increase of R700 thousand in interest on outstanding debtors shows that the municipality is still facing difficulties in collecting the billed revenue since this revenue line item is always anticipated to decrease
- **Fines** – the municipality is now using traffic speed cameras in almost all the entrances of Groblersdal and these cameras have brought in a significant improvement in revenue relating to traffic fines. Collectability of this revenue is however still a challenge.
- **Other revenue** – the budget has been adjusted downwards from R2, 152 million to R1, 199 million. Other line items that were affected by this adjustment include amongst others, zoning certificate, rezoning fees, building plan fees and library access fee.

Operating expenditure

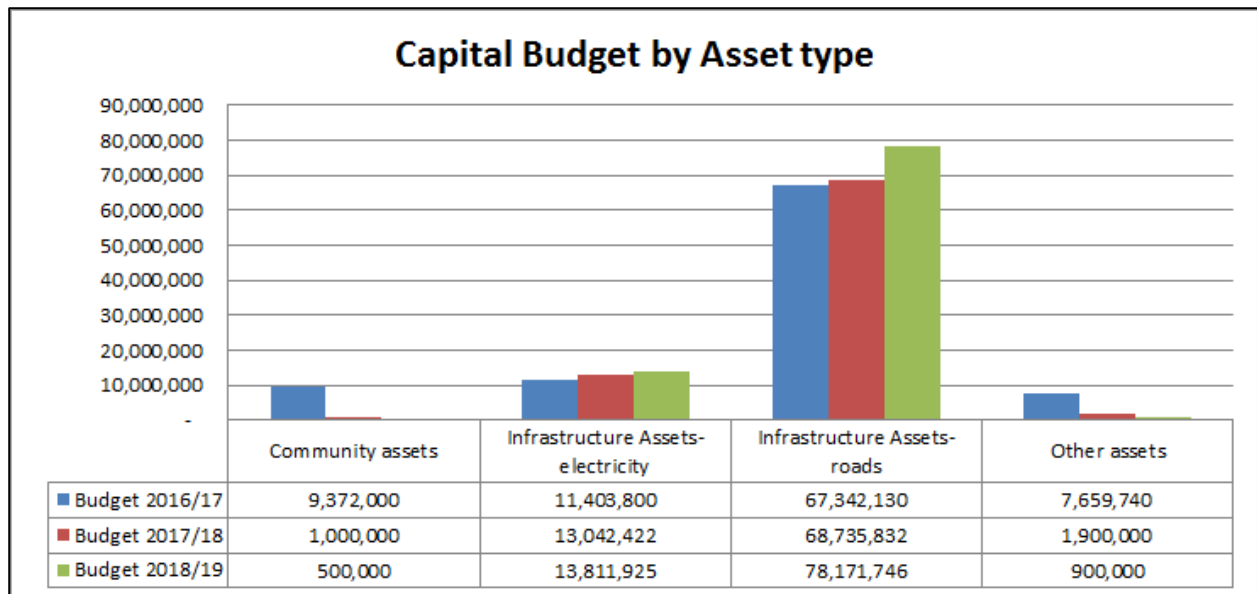
- **Employee related cost** – the budget has been adjusted upwards by R3, 443 million and this adjustment was informed by post-employment benefits on current service charge and interest charge that were not incorporated in the original budget.
- **Remuneration of councilors** – the budget has been increased by R1, 384 million that is attributed to change in grading of the municipality for the purpose of determining the upper limits for Councillors.
- **Bulk purchase** – the budget for bulk purchase was adjusted downwards by R2, 055. The bulk purchase pertains to purchase of electricity.

- **Other materials** – this expenditure line items was used for store items and Provincial Treasury advised that it needs to be the repairs and maintenance materials and supplies and as a result, the increase is caused by reclassification of the line item.
- **Contracted services** – the original budget appeared to be too low as compared to the actual expenditure incurred and the budget was therefore increased by R22, 722 million that shows that the municipality is relying on consultants.
- **Other expenditure** – decrease in budget for this line item is also attributed to reclassification of budget for store items since the budget has been relocated from other materials to other expenditure.

Capital expenditure

The capital projects are classified as according to their asset type and the proportion thereof for 2016/17 financial year is as follows:

- Community assets (9,79%)
- Infrastructure assets – Electricity (11,91%)
- Infrastructure assets – Road transport (70,31%)
- Other assets (8%)



The capital expenditure budget has increased from R94, 449 million to R95, 778 million reflecting a 1, 41% increase. The increase is primarily attributed to additional Municipal Infrastructure Grant allocation received.

Table B2: Adjustment Budget – Standard Classification

Standard Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	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	246,631	-	-	-	-	-	(634)	(634)	245,997	263,947	281,337
Executive and council	-	-	-	-	-	-	-	-	-	-	761
Budget and treasury office	246,619	-	-	-	-	-	(636)	(636)	245,983	263,933	280,560
Corporate services	11	-	-	-	-	-	2	2	14	15	15
Community and public safety	1,384	-	-	-	-	-	5,660	5,660	7,045	7,482	7,923
Community and social services	39	-	-	-	-	-	5	5	44	47	50
Sport and recreation	3	-	-	-	-	-	(3)	(3)	1	1	1
Public safety	1,342	-	-	-	-	-	5,658	5,658	7,000	7,434	7,873
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	70,558	-	-	-	-	-	11,127	11,127	81,685	64,889	68,575
Planning and development	1,167	-	-	-	-	-	(19)	(19)	1,148	56	59
Road transport	69,391	-	-	-	-	-	11,146	11,146	80,537	64,833	68,516
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Trading services	94,452	-	-	-	-	-	(2,141)	(2,141)	92,310	94,227	99,197
Electricity	86,328	-	-	-	-	-	(1,473)	(1,473)	84,855	86,310	90,813
Water	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Waste management	8,124	-	-	-	-	-	(669)	(669)	7,455	7,917	8,384
Other	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	413,025	-	-	-	-	-	14,012	14,012	427,037	430,546	457,032
Expenditure - Standard											
Governance and administration	158,368	-	-	-	-	-	(2,558)	(2,558)	155,810	154,000	163,086
Executive and council	45,635	-	-	-	-	-	5,432	5,432	51,067	54,233	57,433
Budget and treasury office	71,054	-	-	-	-	-	(19,944)	(19,944)	51,110	42,809	45,335
Corporate services	41,679	-	-	-	-	-	11,954	11,954	53,633	56,958	60,318
Community and public safety	23,423	-	-	-	-	-	748	748	24,171	25,669	27,184
Community and social services	9,521	-	-	-	-	-	2,132	2,132	11,653	12,376	13,106
Sport and recreation	1,431	-	-	-	-	-	(253)	(253)	1,178	1,251	1,325
Public safety	12,470	-	-	-	-	-	(1,130)	(1,130)	11,339	12,042	12,753
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	50,267	-	-	-	-	-	36,486	36,486	86,753	86,198	88,598
Planning and development	10,031	-	-	-	-	-	(1,799)	(1,799)	8,231	5,126	5,428
Road transport	40,236	-	-	-	-	-	38,285	38,285	78,521	81,072	83,170
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Trading services	96,858	-	-	-	-	-	4,770	4,770	101,628	107,928	114,296
Electricity	78,171	-	-	-	-	-	(1,295)	(1,295)	76,876	81,642	86,459
Water	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Waste management	18,687	-	-	-	-	-	6,064	6,064	24,752	26,286	27,837
Other	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	328,915	-	-	-	-	-	39,446	39,446	368,361	373,796	393,163
Surplus/ (Deficit) for the year	84,109	-	-	-	-	-	(25,434)	(25,434)	58,676	56,750	63,869

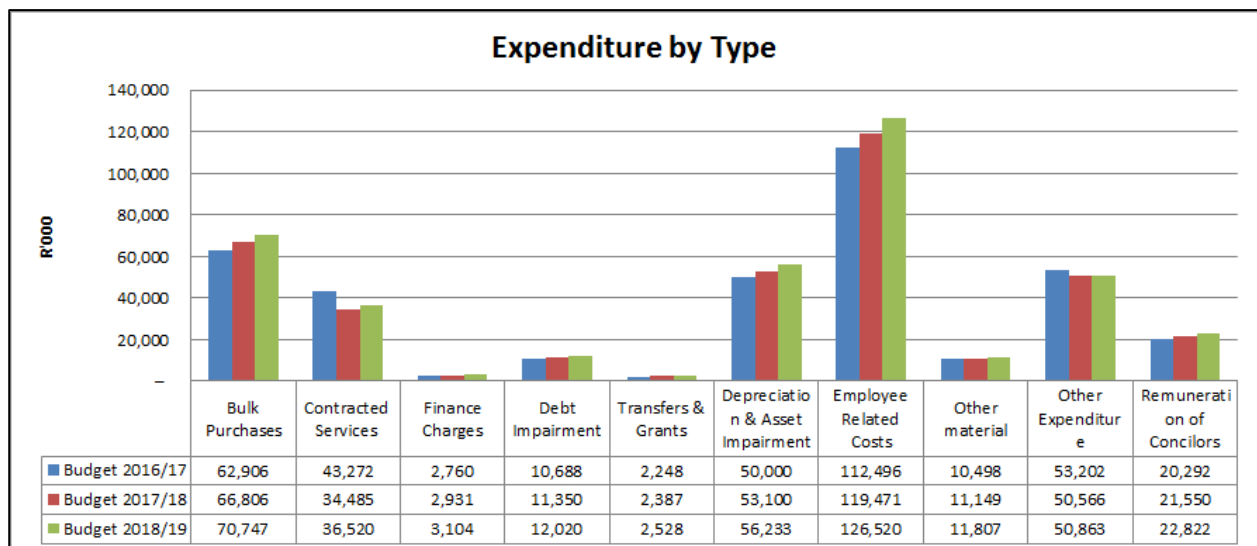
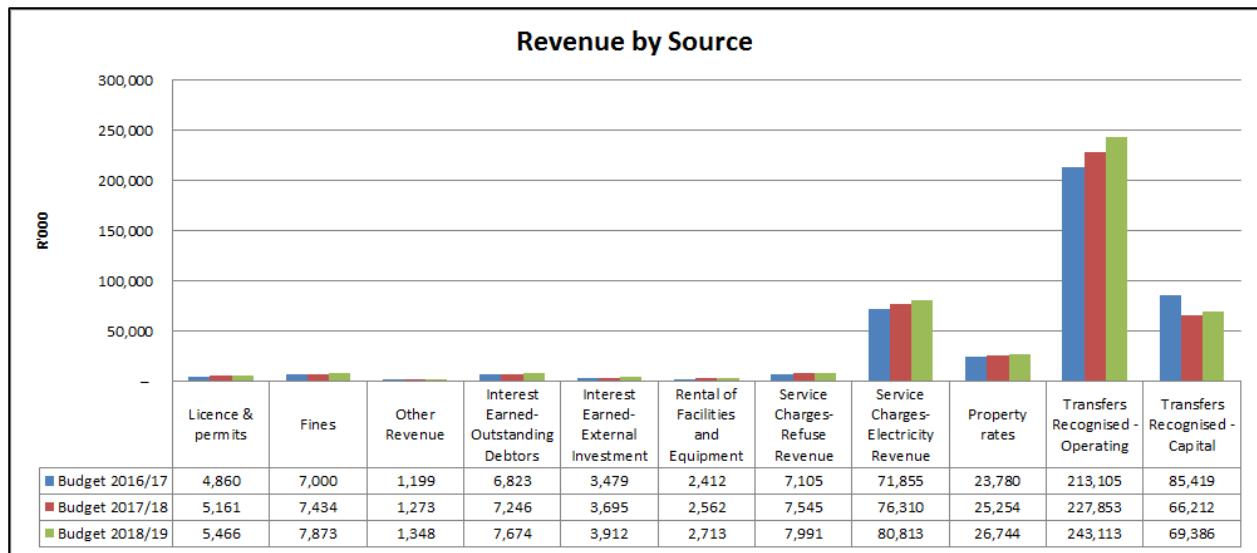
Table B3: Adjustment Budget – Municipal Vote

Vote Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	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 & Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	761
Vote 3 - Budget & Treasury	246,619	-	-	-	-	-	(636)	(636)	245,983	263,933	280,560
Vote 4 - Corporate Services	11	-	-	-	-	-	2	2	14	15	15
Vote 5 - Community Services	14,568	-	-	-	-	-	4,792	4,792	19,359	20,560	21,773
Vote 6 - Technical Services	150,659	-	-	-	-	-	9,873	9,873	160,532	145,982	153,863
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	1,167	-	-	-	-	-	(19)	(19)	1,148	56	59
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	413,025	-	-	-	-	-	14,012	14,012	427,037	430,546	457,032
Expenditure by Vote											
Vote 1 - Executive & Council	27,109	-	-	-	-	-	3,367	3,367	30,476	32,365	34,275
Vote 2 - Office of the Municipal Manager	18,526	-	-	-	-	-	2,065	2,065	20,592	21,868	23,158
Vote 3 - Budget & Treasury	71,054	-	-	-	-	-	(19,944)	(19,944)	51,110	42,809	45,335
Vote 4 - Corporate Services	27,391	-	-	-	-	-	9,390	9,390	36,781	39,061	41,366
Vote 5 - Community Services	47,723	-	-	-	-	-	6,305	6,305	54,029	57,378	60,763
Vote 6 - Technical Services	112,793	-	-	-	-	-	37,498	37,498	150,291	157,292	163,886
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	10,031	-	-	-	-	-	(1,799)	(1,799)	8,231	5,126	5,428
Vote 9 - Executive Support	14,288	-	-	-	-	-	2,563	2,563	16,852	17,897	18,952
Total Expenditure by Vote	328,915	-	-	-	-	-	39,446	39,446	368,361	373,796	393,163
Surplus/ (Deficit) for the year	84,109	-	-	-	-	-	(25,434)	(25,434)	58,676	56,750	63,869

The above two tables (Table B2 and B3) present comparison of original budget and adjusted budget for both revenue and operating expenditure. As explained under Table C1, these table also show that the budgeted revenue has increased from R413, 025 million to R427, 037 million while operating expenditure has increased from R328, 915 million to R368, 361 million. The net effect of the adjusted budget is a surplus of R58, 676 million that took into consideration non cash item (depreciation and debt impairment) amounting to R60, 688 million. Taking off the depreciation and debt impairment amounts, the budget reflects a surplus of R33, 944 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

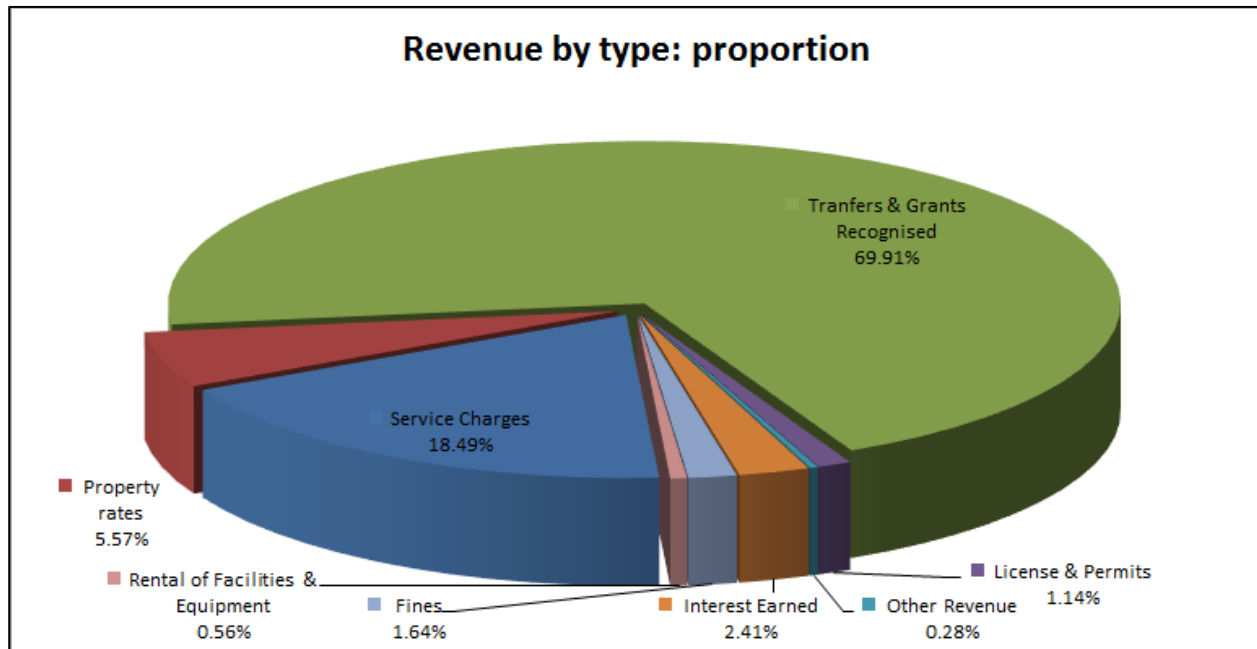
Description	Budget Year 2016/17									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source											
Property rates	23,981	-	-	-	-	-	(201)	(201)	23,780	25,254	26,744
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	73,328	-	-	-	-	-	(1,473)	(1,473)	71,855	76,310	80,813
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7,774	-	-	-	-	-	(669)	(669)	7,105	7,545	7,991
Service charges - other	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	912	-	-	-	-	-	1,500	1,500	2,412	2,562	2,713
Interest earned - external investments	3,829	-	-	-	-	-	(350)	(350)	3,479	3,695	3,912
Interest earned - outstanding debtors	6,123	-	-	-	-	-	700	700	6,823	7,246	7,674
Dividends received	-	-	-	-	-	-	-	-	-	-	-
Fines	1,342	-	-	-	-	-	5,658	5,658	7,000	7,434	7,873
Licences and permits	5,060	-	-	-	-	-	(200)	(200)	4,860	5,161	5,466
Agency services	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operating	213,105	-	-	-	-	-	-	-	213,105	227,853	243,113
Other revenue	2,152	-	-	-	-	-	(953)	(953)	1,199	1,273	1,348
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	337,606	-	-	-	-	-	4,012	4,012	341,618	364,334	387,646
Expenditure By Type											
Employee related costs	109,053	-	-	-	-	-	3,443	3,443	112,496	119,471	126,520
Remuneration of councillors	18,908	-	-	-	-	-	1,384	1,384	20,292	21,550	22,822
Debt impairment	12,688	-	-	-	-	-	(2,000)	(2,000)	10,688	11,350	12,020
Depreciation & asset impairment	35,796	-	-	-	-	-	14,204	14,204	50,000	53,100	56,233
Finance charges	60	-	-	-	-	-	2,700	2,700	2,760	2,931	3,104
Bulk purchases	64,961	-	-	-	-	-	(2,055)	(2,055)	62,906	66,806	70,747
Other materials	3,945	-	-	-	-	-	6,553	6,553	10,498	11,149	11,807
Contracted services	20,550	-	-	-	-	-	22,722	22,722	43,272	34,485	36,520
Transfers and grants	2,128	-	-	-	-	-	120	120	2,248	2,387	2,528
Other expenditure	60,826	-	-	-	-	-	(7,624)	(7,624)	53,202	50,566	50,863
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	328,915	-	-	-	-	-	39,446	39,446	368,361	373,796	393,163
Surplus/(Deficit)	8,690	-	-	-	-	-	(35,434)	(35,434)	(26,743)	(9,462)	(5,517)
Transfers recognised - capital	75,419	-	-	-	-	-	10,000	10,000	85,419	66,212	69,386
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	84,109	-	-	-	-	-	(25,434)	(25,434)	58,676	56,750	63,869
Taxation	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	84,109	-	-	-	-	-	(25,434)	(25,434)	58,676	56,750	63,869
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	84,109	-	-	-	-	-	(25,434)	(25,434)	58,676	56,750	63,869
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	84,109	-	-	-	-	-	(25,434)	(25,434)	58,676	56,750	63,869



The above graphs present comparison of budget for three financial years 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 93, 97% of the total revenue mix. From the below diagram, one would notice that the municipality is reliant on grants since the transfers recognized alone contribute 69, 91% to the budgeted revenue while 77, 68% 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:

- Transfers recognized operational;

Revenue sources adjusted upwards:

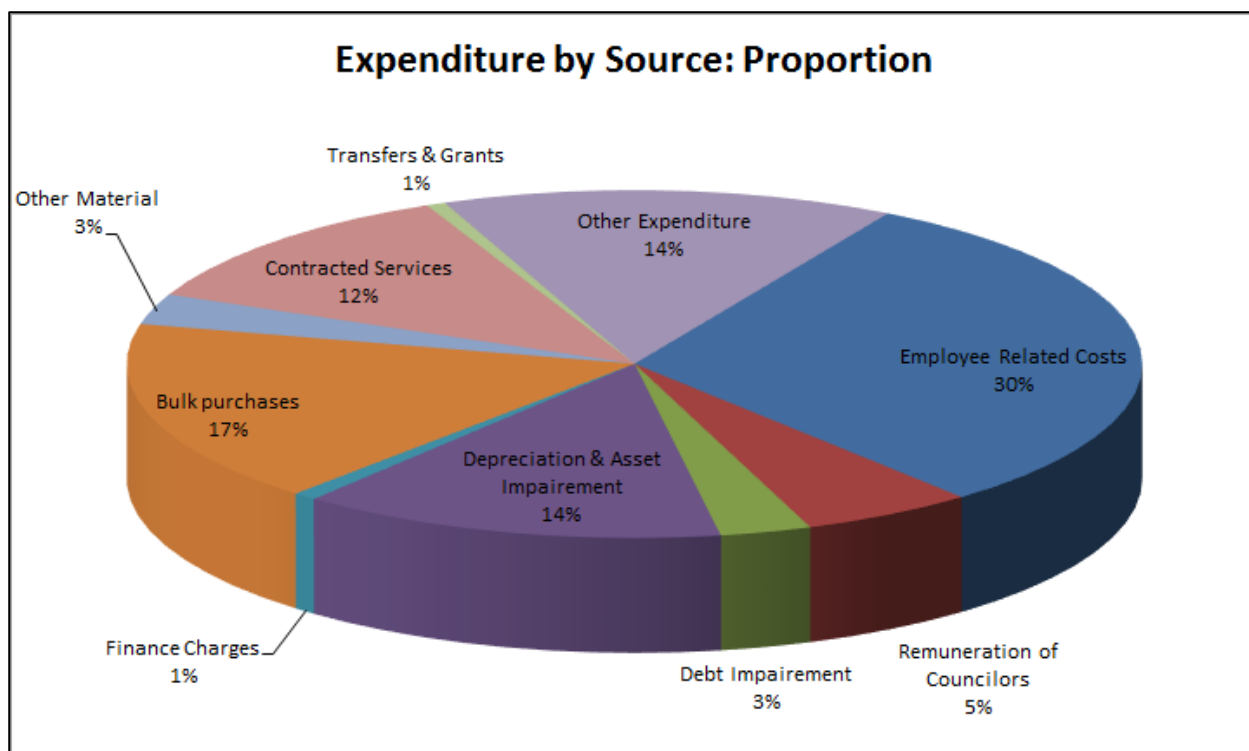
- Interest on outstanding debtors (11, 43%)
- Rental of facilities (164, 45%)
- Fines (421, 7%)

Revenue sources adjusted downwards:

- Service charges – electricity (2, 01%)
- Property rates (0, 84%)
- Other revenue (44, 29%).
- Service charges – refuse (8, 60%);
- Interest on external investment (9, 14%); and
- License and permits (3, 95%)

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:-

Expenditure items adjusted upwards:

- Other materials (166, 11%);
- Depreciation (39, 68%)
- Finance charges (4500, 00%)
- Contracted services (110, 57%)
- Employee related cost (3, 16%);
- Remuneration of Councilors (7, 32%) and
- Transfers and grants (5, 64%).

Expenditure items adjusted downwards:

- Other expenditure (12, 53%)
- Debt impairment (15, 76%)
- Bulk purchase (3, 16%)

Table B5: Adjustment Capital Budget – standard and funding

Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	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	650	-	-	-	-	-	1,900	1,900	2,550	900	900
Executive and council	-						-	-	-	-	-
Budget and treasury office	-						-	-	-	-	-
Corporate services	650						1,900	1,900	2,550	900	900
Community and public safety	1,380	-	-	-	-	-	(100)	(100)	1,280	1,000	500
Community and social services	1,200						(100)	(100)	1,100	1,000	500
Sport and recreation	-						-	-	-	-	-
Public safety	180						-	-	180	-	-
Housing	-						-	-	-	-	-
Health	-						-	-	-	-	-
Economic and environmental services	77,019	-	-	-	-	-	3,125	3,125	80,144	69,736	78,172
Planning and development											
Road transport	77,019						3,125	3,125	80,144	69,736	78,172
Environmental protection											
Trading services	15,400	-	-	-	-	-	(3,596)	(3,596)	11,804	13,042	13,812
Electricity	14,500						(3,096)	(3,096)	11,404	13,042	13,812
Water	-						-	-	-	-	-
Waste water management	-						-	-	-	-	-
Waste management	900						(500)	(500)	400	-	-
Other	-						-	-	-	-	-
Total Capital Expenditure - Standard	94,449	-	-	-	-	-	1,329	1,329	95,778	84,678	93,384
Funded by:											
National Government	75,419						(1,021)	(1,021)	74,398	71,278	75,484
Provincial Government	-						-	-	-	-	-
District Municipality	-						-	-	-	-	-
Other transfers and grants	-						-	-	-	-	-
Total Capital transfers recognised	75,419	-	-	-	-	-	(1,021)	(1,021)	74,398	71,278	75,484
Public contributions & donations	-						-	-	-	-	-
Borrowing	-						-	-	-	-	-
Internally generated funds	19,030						2,350	2,350	21,380	13,400	17,900
Total Capital Funding	94,449	-	-	-	-	-	1,329	1,329	95,778	84,678	93,384

Table B5: Adjustment Capital Budget – vote

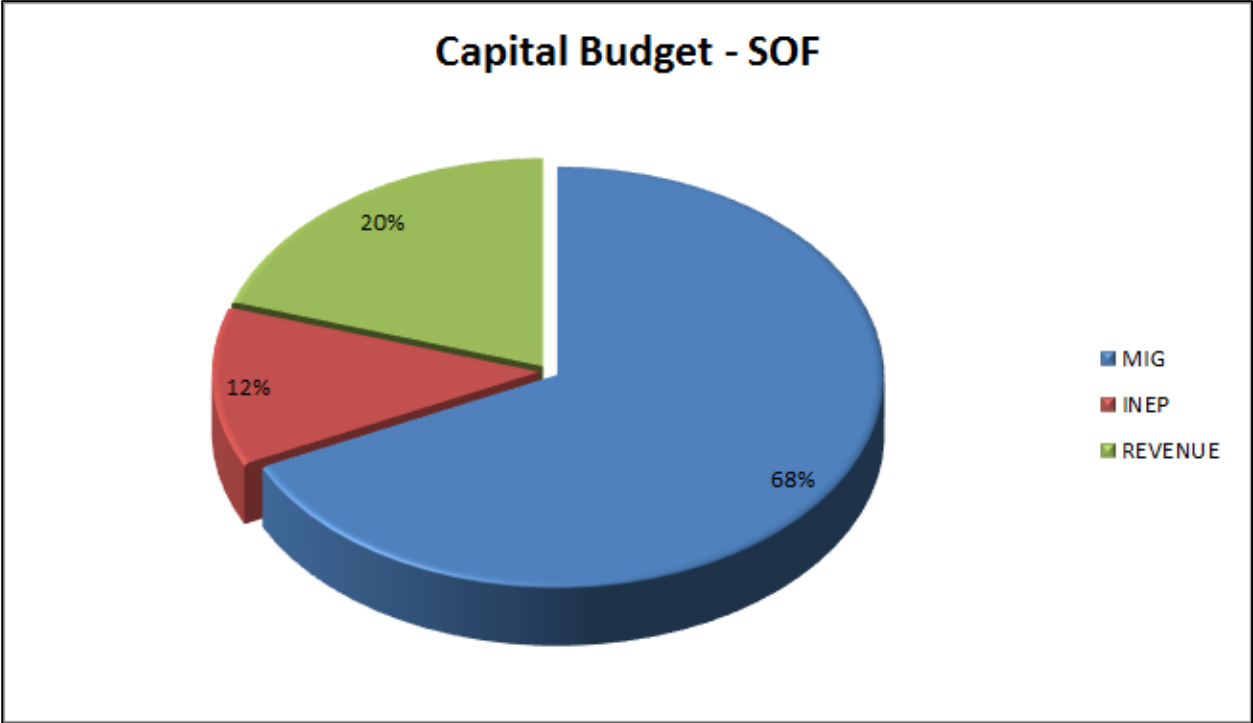
Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure - Vote											
Multi-year expenditure to be adjusted											
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	600	-	-	-	-	-	-	600	600	500	-
Vote 6 - Technical Services	63,619	-	-	-	-	-	(2,204)	(2,204)	61,415	65,196	74,423
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	64,219	-	-	-	-	-	(2,204)	(2,204)	62,015	65,696	74,423
Single-year expenditure to be adjusted											
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	650	-	-	-	-	-	1,300	1,300	1,950	900	900
Vote 5 - Community Services	2,180	-	-	-	-	-	(1,100)	(1,100)	1,080	500	500
Vote 6 - Technical Services	27,400	-	-	-	-	-	2,733	2,733	30,133	17,582	17,561
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Executive Support	-	-	-	-	-	-	600	600	600	-	-
Capital single-year expenditure sub-total	30,230	-	-	-	-	-	3,533	3,533	33,763	18,982	18,961
Total Capital Expenditure - Vote	94,449	-	-	-	-	-	1,329	1,329	95,778	84,678	93,384

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 2016/17 financial year, R62, 015 million has been allocated of the total R95, 778 million capital budget, which totals to 64,75%. This allocation escalates to R65, 696 million in 2017/18 and then to R74, 423 million in 2018/19. The single-year capital expenditure budget has been appropriated at R33, 763 million (35, 25% of the total capital budget) for the 2016/17 financial year and decreases to R18, 982 million in 2017/18 and then decreases again to R18, 961 million in 2018/19.

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 R72, 419 million
- Integrated National Electrification Programme Grant R13,000 million
- Internally Generated Revenue R21, 380 million

Table B6: Adjustment Budget - Financial Position

Description	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
	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	3,247						11,122	11,122	14,369	4,400	11,296	
Call investment deposits	33,369	-	-	-	-	-	(22,075)	(22,075)	11,294	28,568	36,459	
Consumer debtors	18,947	-	-	-	-	-	13,135	13,135	32,082	34,600	36,579	
Other debtors	13,855						13,100	13,100	26,955	36,846	37,635	
Current portion of long-term receivables	-						-	-	-	-	-	
Inventory	3,000						(14)	(14)	2,986	3,200	3,392	
Total current assets	72,418	-	-	-	-	-	15,269	15,269	87,686	107,614	125,360	
Non current assets												
Long-term receivables	-						-	-	-	-	-	
Investments	-						-	-	-	-	-	
Investment property	89,472						3,996	3,996	93,468	96,146	96,146	
Investment in Associate	-						-	-	-	-	-	
Property, plant and equipment	891,663	-	-	-	-	-	42,754	42,754	934,417	957,866	985,967	
Agricultural	-						-	-	-	-	-	
Biological	-						-	-	-	-	-	
Intangible	640						(462)	(462)	178	-	-	
Other non-current assets	11,698						363	363	12,061	12,786	13,519	
Total non current assets	993,473	-	-	-	-	-	46,651	46,651	1,040,124	1,066,797	1,095,632	
TOTAL ASSETS	1,065,891	-	-	-	-	-	61,920	61,920	1,127,810	1,174,411	1,220,992	
LIABILITIES												
Current liabilities												
Bank overdraft	-						-	-	-	-	-	
Borrowing	-	-	-	-	-	-	10,100	10,100	10,100	8,608	6,000	
Consumer deposits	5,444						456	456	5,900	5,089	4,947	
Trade and other payables	25,000	-	-	-	-	-	37,253	37,253	62,253	45,253	46,686	
Provisions	1,452						-	-	1,452	1,542	1,632	
Total current liabilities	31,896	-	-	-	-	-	47,809	47,809	79,705	60,491	59,265	
Non current liabilities												
Borrowing	6,264	-	-	-	-	-	(6,264)	(6,264)	-	16,500	10,500	
Provisions	84,249	-	-	-	-	-	936	936	85,185	82,233	86,568	
Total non current liabilities	90,513	-	-	-	-	-	(5,328)	(5,328)	85,185	98,733	97,068	
TOTAL LIABILITIES	122,409	-	-	-	-	-	42,480	42,480	164,890	159,224	156,333	
NET ASSETS	943,481	-	-	-	-	-	19,439	19,439	962,921	1,015,187	1,064,659	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)	943,481	-	-	-	-	-	19,439	19,439	962,921	1,015,187	1,064,659	
Reserves	-	-	-	-	-	-	-	-	-	-	-	
Minorities' interests	-						-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	943,481	-	-	-	-	-	19,439	19,439	962,921	1,015,187	1,064,659	

Table B6 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 2016/17									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 FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges	22,302						(4,724)	(4,724)	17,579	21,177	22,384	
Service charges	74,803						(4,734)	(4,734)	70,069	83,078	85,686	
Other revenue	8,463						4,941	4,941	13,403	13,516	14,287	
Government - operating	213,105						-	-	213,105	226,163	238,214	
Government - capital	75,419						10,000	10,000	85,419	70,860	69,013	
Interest	5,666						(1,530)	(1,530)	4,136	5,579	5,897	
Dividends								-	-			
Payments												
Suppliers and employees	(278,243)						(31,373)	(31,373)	(309,616)	(320,424)	(325,805)	
Finance charges	(60)						(2,281)	(2,281)	(2,341)	(3,124)	(790)	
Transfers and Grants	(2,128)						(120)	(120)	(2,248)	(3,724)	(3,936)	
NET CASH FROM/(USED) OPERATING ACTIVITIES	119,326	-	-	-	-	-	(29,821)	(29,821)	89,505	93,102	104,951	
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE	5,000						(5,000)	(5,000)	-			
Decrease (Increase) in non-current debtors								-	-			
Decrease (increase) other non-current receivables								-	-			
Decrease (increase) in non-current investments								-	-			
Payments												
Capital assets	(94,449)						26,829	26,829	(67,620)	(77,302)	(84,306)	
NET CASH FROM/(USED) INVESTING ACTIVITIES	(89,449)	-	-	-	-	-	21,829	21,829	(67,620)	(77,302)	(84,306)	
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans								-	-			
Borrowing long term/refinancing								-	-			
Increase (decrease) in consumer deposits	500						(517)	(517)	(17)	111	142	
Payments												
Repayment of borrowing	(9,357)						1,187	1,187	(8,170)	(8,608)	(6,000)	
NET CASH FROM/(USED) FINANCING ACTIVITIES	(8,857)	-	-	-	-	-	670	670	(8,187)	(8,497)	(5,858)	
NET INCREASE/ (DECREASE) IN CASH HELD	21,020	-	-	-	-	-	(7,322)	(7,322)	13,698	7,304	14,787	
Cash/cash equivalents at the year begin:	6,238						5,727	5,727	11,965	25,664	32,968	
Cash/cash equivalents at the year end:	27,259	-	-	-	-	-	(1,595)	(1,595)	25,664	32,968	47,754	

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 has slightly decreased and this is attributed to high level of expenditure incurred and stagnant debt collection rate. The 2016/17 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term, however this has been proven to be still a challenge as evident in the eleven months performance. Cash and cash equivalents totals to R11, 965 million (Actual) as at the beginning of the 2016/17 financial year and the cash and cash equivalents is budgeted to be R25, 664 million at the end of financial year.

Table B8: Adjustment Budget – Cash Backed Reserves

Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	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	27,259	-	-	-	-	-	(1,595)	(1,595)	25,664	32,968	47,754
Other current investments > 90 days	9,357	-	-	-	-	-	(9,357)	(9,357)	(0)	(0)	-
Non current assets - Investments	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:	36,616	-	-	-	-	-	(10,952)	(10,952)	25,663	32,968	47,754
Applications of cash and investments											
Unspent conditional transfers	1,108	-	-	-	-	-	23,145	23,145	24,253	-	-
Unspent borrowing	-	-	-	-	-	-	-	-	-	-	-
Statutory requirements	3,000	-	-	-	-	-	(1,500)	(1,500)	1,500	12,500	13,500
Other working capital requirements	(4,804)	-	-	-	-	-	(4,909)	(4,909)	(9,713)	(18,115)	(17,889)
Other provisions	-	-	-	-	-	-	1,452	1,452	1,452	1,542	1,632
Long term investments committed	-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:	(696)	-	-	-	-	-	18,187	18,187	17,492	(4,073)	(2,757)
Surplus(shortfall)	37,312	-	-	-	-	-	(29,140)	(29,140)	8,172	37,041	50,511

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 2016/17 MTREF and considering the requirements of section 18 of the MFMA, it can be concluded that the 2016/17 MTREF is funded due to the significant cash surplus.

Table B9: Adjustment Budget – Asset Management

Description	Budget Year 2016/17									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	41,730	-	-	-	-	-	110	110	41,840	37,093	37,522
Infrastructure - Road transport	23,000	-	-	-	-	-	653	653	23,653	21,650	22,810
Infrastructure - Electricity	13,000	-	-	-	-	-	(1,596)	(1,596)	11,404	13,042	13,812
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	500	-	-	-	-	-	(500)	(500)	-	-	-
Infrastructure	36,500	-	-	-	-	-	(1,443)	(1,443)	35,057	34,693	36,622
Community	700	-	-	-	-	-	(100)	(100)	600	500	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	4,530	-	-	-	-	-	1,653	1,653	6,183	1,900	900
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	52,719	-	-	-	-	-	1,219	1,219	53,938	47,585	55,862
Infrastructure - Road transport	39,719	-	-	-	-	-	3,970	3,970	43,689	47,085	55,362
Infrastructure - Electricity	1,500	-	-	-	-	-	(1,500)	(1,500)	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	41,219	-	-	-	-	-	2,470	2,470	43,689	47,085	55,362
Community	10,000	-	-	-	-	-	(1,228)	(1,228)	8,772	500	500
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	1,500	-	-	-	-	-	(23)	(23)	1,477	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted											
Infrastructure - Road transport	62,719	-	-	-	-	-	4,623	4,623	67,342	68,736	78,172
Infrastructure - Electricity	14,500	-	-	-	-	-	(3,096)	(3,096)	11,404	13,042	13,812
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	500	-	-	-	-	-	(500)	(500)	-	-	-
Infrastructure	77,719	-	-	-	-	-	1,027	1,027	78,746	81,778	91,984
Community	10,700	-	-	-	-	-	(1,328)	(1,328)	9,372	1,000	500
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	6,030	-	-	-	-	-	1,630	1,630	7,660	1,900	900
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	94,449	-	-	-	-	-	1,329	1,329	95,778	84,678	93,384

Table B9: Adjustment Budget – Asset Management (continued)

Description	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
	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)												
Infrastructure - Road transport	445,060						(12,281)	(12,281)	432,779	605,926	624,877	
Infrastructure - Electricity	41,230						36,673	36,673	77,902	70,460	72,292	
Infrastructure - Water	-								-	-	-	
Infrastructure - Sanitation	-								-	-	-	
Infrastructure - Other	4,000								4,000	4,080	4,186	
Infrastructure	490,290	-	-	-	-	-	24,391	24,391	514,681	680,466	701,355	
Community	45,180						15,188	15,188	60,368	53,575	54,968	
Heritage assets	362						101	101	463	463	362	
Investment properties	89,472	-	-	-	-	-	3,996	3,996	93,468	96,146	96,146	
Other assets	266,359						(923)	(923)	265,436	127,216	133,136	
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	-	-	-	
Intangibles	640	-	-	-	-	-	(462)	(462)	178	-	-	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	892,303	-	-	-	-	-	42,292	42,292	934,595	957,866	985,967	
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment	35,796	-	-	-	-	-	14,204	14,204	50,000	53,100	56,233	
Repairs and Maintenance by asset class	14,715	-	-	-	-	-	(1,217)	(1,217)	13,498	14,335	15,181	
Infrastructure - Road transport	3,300	-	-	-	-	-	(2,000)	(2,000)	1,300	1,381	1,462	
Infrastructure - Electricity	1,800	-	-	-	-	-	(20)	(20)	1,780	1,890	2,002	
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other	2,350	-	-	-	-	-	200	200	2,550	2,708	2,868	
Infrastructure	7,450	-	-	-	-	-	(1,820)	(1,820)	5,630	5,979	6,332	
Community	-	-	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	-	-	
Other assets	7,265	-	-	-	-	-	603	603	7,868	8,356	8,849	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	50,511	-	-	-	-	-	12,987	12,987	63,498	67,435	71,414	
Renewal of Existing Assets as % of total capex	55.8%	-							56.3%	56.2%	59.8%	
Renewal of Existing Assets as % of deprechn"	147.3%	-							107.9%	89.6%	99.3%	
R&M as a % of PPE	1.6%	-							1.4%	1.5%	1.5%	
Renewal and R&M as a % of PPE	7.6%	-							7.2%	6.5%	7.2%	

Table B10: Adjustment Budget – Service Delivery Measurement

Description	Budget Year 2016/17									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											
Energy:											
Electricity (at least min. service level)	58,800							-	58,800	58,850	58,900
Electricity - prepaid (> min. service level)								-	-		
Minimum Service Level and Above sub-total	58,800	-	-	-	-	-	-	-	58,800	58,850	58,900
Electricity (< min. service level)								-	-		
Electricity - prepaid (< min. service level)								-	-		
Other energy sources	1,550							-	1,550	1,600	1,650
Below Minimum Service Level sub-total	1,550	-	-	-	-	-	-	-	1,550	1,600	1,650
Total number of households	60,350	-	-	-	-	-	-	-	60,350	60,450	60,550
Refuse:											
Removed at least once a week (min. service)	6,150							-	6,150	6,200	6,250
Minimum Service Level and Above sub-total	6,150	-	-	-	-	-	-	-	6,150	6,200	6,250
Removed less frequently than once a week	405							-	405	450	4,500
Using communal refuse dump	2,005							-	2,005	2,050	2,100
Using own refuse dump	42,550							-	42,550	42,600	42,650
Other rubbish disposal	-							-	-	-	-
No rubbish disposal	9,250							-	9,250	9,300	9,350
Below Minimum Service Level sub-total	54,210	-	-	-	-	-	-	-	54,210	54,400	58,600
Total number of households	60,360	-	-	-	-	-	-	-	60,360	60,600	64,850
Households receiving Free Basic Service											
Electricity/other energy (50kwh per household per month)	1277							0	1277	1277	1277
Refuse (removed at least once a week)	9538							0	9538	9538	9538
Cost of Free Basic Services provided (R'000)											
Electricity/other energy (50kwh per household per month)	1,000							0	1,000	828	879
Refuse (removed once a week)								0	0		
Total cost of FBS provided (minimum social package)	1,000	0	0	0	0	0	0	0	1,000	828	879
Highest level of free service provided											
Property rates (R'000 value threshold)	30							-	30	30	30
Electricity (kw per household per month)	0							-	0	0	0
Refuse (average litres per week)	0							-	0	0	0
Revenue cost of free services provided (R'000)											
Property rates (R15 000 threshold rebate)	1,503							-	1,503	1,631	1,648
Property rates (other exemptions, reductions and rebates)	4,222							-	4,222	5,700	6,053
Electricity/other energy								-	-		
Refuse								-	-		
Municipal Housing - rental rebates								-	-		
Housing - top structure subsidies								-	-		
Other								-	-		
Total revenue cost of free services provided	5,725	-	-	-	-	-	-	-	5,725	7,331	7,701

PART 2 – SUPPORTING DOCUMENTATION

Table SB 1: Adjustment Budget – Budgeted Financial Performance

Description	Budget Year 2016/17										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 ITEMS												
Property rates												
Total Property Rates	29,681						1,799	1,799	31,480	33,432	35,404	
less Revenue Foregone	5,700						2,000	2,000	7,700	8,177	8,660	
Net Property Rates	23,981	-	-	-	-	-	(201)	(201)	23,780	25,254	26,744	
Service charges - electricity revenue												
Total Service charges - electricity revenue	74,156						(2,301)	(2,301)	71,855	76,310	80,813	
less Revenue Foregone	828						(828)	(828)	-	-	-	
Net Service charges - electricity revenue	73,328	-	-	-	-	-	(1,473)	(1,473)	71,855	76,310	80,813	
Service charges - refuse revenue												
Total refuse removal revenue	8,074						(969)	(969)	7,105	7,545	7,991	
Total landfill revenue												
less Revenue Foregone	300						(300)	(300)	-	-	-	
Net Service charges - refuse revenue	7,774	-	-	-	-	-	(669)	(669)	7,105	7,545	7,991	
Other Revenue By Source												
Advertisements	11								11	11	12	
Building Plans	29								29	31	33	
Cemetery and Burial	37								37	40	42	
Clearance Fees	43								43	45	48	
Other Revenue	1,682						(953)	(953)	729	774	819	
Prints	-								-	-	-	
Tender Documents	300								300	319	337	
Valuation Roll	34								34	36	38	
Rezoning fees	-								-	-	-	
Administration fee	5								5	6	6	
Exempted Parking	11								11	12	13	
Total 'Other' Revenue	2,152	-	-	-	-	-	(953)	(953)	1,199	1,273	1,348	
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages	73,620						1,122	1,122	74,742	79,371	84,054	
Pension and UIF Contributions	13,690						895	895	14,585	15,495	16,409	
Medical Aid Contributions	3,956						128	128	4,084	4,337	4,593	
Overtime	1,060						1,016	1,016	2,076	2,205	2,335	
Performance Bonus	-								-	-	-	
Motor Vehicle Allowance	8,486						33	33	8,520	9,048	9,582	
Cellphone Allowance	-						127	127	127	134	142	
Housing Allowances	158						17	17	175	186	197	
Other benefits and allowances	6,529						584	584	7,113	7,501	7,944	
Payments in lieu of leave	1,060						(108)	(108)	952	1,064	1,127	
Long service awards	494						(371)	(371)	123	131	138	
Post-retirement benefit obligations												
sub-total	109,053	-	-	-	-	-	3,443	3,443	112,496	119,471	126,520	
Less: Employees costs capitalised to PPE												
Total Employee related costs	109,053	-	-	-	-	-	3,443	3,443	112,496	119,471	126,520	

Table SB 1: Adjustment Budget – Budgeted Financial Performance

Description	Budget Year 2016/17										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	
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment	35,796						14,204	14,204	50,000	53,100	56,233	
Lease amortisation												
Capital asset impairment												
Depreciation resulting from revaluation of PPE												
Total Depreciation & asset impairment	35,796	-	-	-	-	-	14,204	14,204	50,000	53,100	56,233	
Bulk purchases												
Electricity Bulk Purchases	64,961						(2,055)	(2,055)	62,906	66,806	70,747	
Water Bulk Purchases												
Total bulk purchases	64,961	-	-	-	-	-	(2,055)	(2,055)	62,906	66,806	70,747	
Transfers and grants												
Cash transfers and grants												
Non-cash transfers and grants	2,128						120	120	2,248	2,387	2,528	
Total transfers and grants	2,128	-	-	-	-	-	120	120	2,248	2,387	2,528	
Contracted services												
Refuse Removal	5,000						610	610	5,610	5,958	6,309	
Administrative and Support Staff	800						1,880	1,880	2,680	2,846	3,014	
Business and Advisory - Accountants and Auditors	2,000						4,400	4,400	6,400	6,797	7,198	
Business and Advisory - Communications	1,000						1,000	1,000	2,000	2,124	2,249	
Safeguard and Security	6,000						5,200	5,200	11,200	11,558	12,240	
Valuer	1,000						2,500	2,500	3,500	3,717	3,936	
Cellular Contract (Subscription and Calls)	1,700						(301)	(301)	1,399	1,486	1,573	
Debt Collection	3,000						2,800	2,800	5,800			
Easy pay	50						4,633	4,633	4,683			
Total Contracted Services	20,550	-	-	-	-	-	22,722	22,722	43,272	34,485	36,520	
Other Expenditure By Type												
Collection costs	-											
Contributions to 'other' provisions	-											
Consultant fees	-											
Audit fees	6,800						500	500	7,300	7,753	8,210	
General expenses	3,307						(31)	(31)	3,275	3,479	3,684	
Professional Bodies Membership and Subscription	1,100						300	300	1,400	159	169	
Awareness Campaign	3,010								3,010	3,197	3,385	
Bursaries	500								500	531	562	
Congress and Conferences	1,665						775	775	2,440	2,591	2,744	
Lease of photocopying machines	1,900								1,900	2,455	2,599	
Feasibility studies	4,100						800	800	4,900	4,354	4,611	
Entertainment	12								12	12	12	
Lease of vehicles	3,900								3,900	2,536		
Insurance	2,700						1,550	1,550	4,250	4,514	4,780	
Workmen's Compensation Fund	900								900	956	1,012	
Printing and Publication	3,175						1,000	1,000	4,175	2,434	2,695	
Protective Clothing	1,045						450	450	1,495	1,588	1,681	
Repairs and Maintenance	14,715						(14,715)	(14,715)				
Skills development levy	735						550	550	1,285	1,365	1,445	
Software Licences	2,050						1,776	1,776	3,826	1,186	1,020	
Telephone, Fax, Telegraph and Telex	1,800						1,660	1,660	3,460	2,675	2,891	
Learnerships and Internships	1,925								1,925	2,044	2,165	
Bank charges	380						121	121	501	532	563	
Ward Committees	3,200								3,200	3,398	3,599	
Risk Management	500						1,000	1,000	1,500	892	945	
Training	1,007						1,200	1,200	2,207	1,344	1,482	
Advertising	400						(4,560)	(4,560)	(4,160)	573	607	
Total Other Expenditure	60,826	-	-	-	-	-	(7,624)	(7,624)	53,202	50,566	50,863	
Repairs and Maintenance by Expenditure Item												
Employee related costs	534								534	567	601	
Other materials	3,003								3,003	694	735	
Contracted Services	2,000								2,000	2,124	2,249	
Other Expenditure	9,178						(4,217)	(4,217)	4,961	7,764	8,222	
Total Repairs and Maintenance Expenditure	14,715	-	-	-	-	-	(4,217)	(4,217)	10,498	11,149	11,807	

Table SB2: Adjustment Budget – Financial Position Budget

Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	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											
Call investment deposits											
Call deposits < 90 days	33,369						(22,075)	(22,075)	11,294	28,568	36,459
Other current investments > 90 days								-	-		
Total Call investment deposits	33,369	-	-	-	-	-	(22,075)	(22,075)	11,294	28,568	36,459
Consumer debtors											
Consumer debtors	52,865						11,135	11,135	64,000	67,248	70,000
Less: provision for debt impairment	33,918	-	-	-	-	-	(2,000)	(2,000)	31,918	32,648	33,421
Total Consumer debtors	18,947	-	-	-	-	-	13,135	13,135	32,082	34,600	36,579
Debt impairment provision											
Balance at the beginning of the year	33,230							-	33,230	31,918	32,648
Contributions to the provision	12,688						(2,000)	(2,000)	10,688	13,474	14,269
Bad debts written off	(12,000)								(12,000)	(12,744)	(13,496)
Balance at end of year	33,918	-	-	-	-	-	(2,000)	(2,000)	31,918	32,648	33,421
Property, plant & equipment											
PPE at cost/valuation (excl. finance leases)	1,190,371						42,754	42,754	1,233,125	1,366,027	1,447,248
Leases recognised as PPE	28,024								28,024	21,084	21,084
Less: Accumulated depreciation	326,732								-	326,732	482,364
Total Property, plant & equipment	891,663	-	-	-	-	-	42,754	42,754	934,417	957,866	985,967
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)									-	-	
Current portion of long-term liabilities							10,100	10,100	10,100	8,608	6,000
Total Current liabilities - Borrowing	-	-	-	-	-	-	10,100	10,100	10,100	8,608	6,000
Trade and other payables											
Creditors	23,892						14,108	14,108	38,000	45,253	46,686
Unspent conditional grants and receipts	1,108						23,145	23,145	24,253	-	-
VAT	-						-	-	-	-	-
Total Trade and other payables	25,000	-	-	-	-	-	37,253	37,253	62,253	45,253	46,686
Non current liabilities - Borrowing											
Borrowing	6,264						(6,264)	(6,264)	-	-	-
Finance leases (including PPP asset element)										16,500	10,500
Total Non current liabilities - Borrowing	6,264	-	-	-	-	-	(6,264)	(6,264)	-	16,500	10,500
Provisions - non current											
Retirement benefits									-	32,112	33,888
List other major items									-	-	-
Refuse landfill site rehabilitation	41,091								-	41,091	47,826
Other	43,159						936	936	44,094	4,121	4,854
Total Provisions - non current	84,249	-	-	-	-	-	936	936	85,185	82,233	86,568
CHANGES IN NET ASSETS											
Accumulated surplus/(Deficit)											
Accumulated surplus/(Deficit) - opening balance	943,481						19,439	19,439	962,921	1,015,187	1,064,659
Appropriations to Reserves									-	-	-
Transfers from Reserves									-	-	-
Depreciation offsets									-	-	-
Other adjustments									-	-	-
Accumulated Surplus/(Deficit)	943,481	-	-	-	-	-	19,439	19,439	962,921	1,015,187	1,064,659
Reserves											
Housing Development Fund									-	-	-
Capital replacement									-	-	-
Self-insurance									-	-	-
Other reserves (list)									-	-	-
Revaluation									-	-	-
Total Reserves	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	943,481	-	-	-	-	-	19,439	19,439	962,921	1,015,187	1,064,659

Table SB3: Adjustment Budget – SDBIP Performance Objectives

Description	Unit of measurement	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		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												
IDP Programme	Number of IDP Meetings	200						150	150	350	350	350
Performance Management System	Rate of Consultation	800						100	100	900	900	900
Risk Management	Number of Risk Programmes	500						-	-	500	500	500
Internal Audit	Number of External Audits	3,500						(400)	(400)	3,100	3,100	3,100
Vote 2 - Budget and Treasury												
Financial Management Grant	% Spending	1,625						-	-	1,625	1,625	1,625
Valuations	Number of Valuations	1,000						2,500	2,500	3,500	3,500	3,500
Software Licenses	Number of Licenses	1,250						(500)	(500)	750	750	750
Awareness Campaign Revenue Enhancement	Number of Campaings	700						(350)	(350)	350	350	350
Debt Collectors	% Collection Rate	3,000						2,800	2,800	5,800	5,800	5,800
Accountants and Auditors	Number of Set of Financial statements	2,000						4,400	4,400	6,400	6,400	6,400
Vote 3 - Corporate Services												
Legal Advise and Litigation	Number of Cases	800						2,500	2,500	3,300	3,300	3,300
Training	Number of Trainings	300						100	100	400	400	400
Office furniture	Number of Furniture Purchased	300						100	100	400	400	400
Computer Equipment	Number of Tools and Equipment	350						1,200	1,200	1,550	1,550	1,550
Vote 6 - Technical Services												
Electrification of various villages	Households to be electrified	13,000						-	-	13,000	13,000	13,000
Municipal Infrastructure Grant and other projects	Kilometres of road to be constructed	52,419					10,000	-	10,000	62,419	62,419	62,419
EPWP	Number of jobs to be created	1,095						-	-	1,095	1,095	1,095
Vote 7 - Development Planning												
Economic Development	Number of Land Audits conducted	500						-	-	500	500	500
Township Establishment	Number of Set Demarcation	1,000						(400)	(400)	600	600	600
SPLUMA	Number of Spatial Programmes	300						-	-	300	300	300
Sites demarcation	Number of Set Demarcation	1,700						-	-	1,700	1,700	1,700
Land audits	Number of Land Audits	500						-	-	500	500	500
Land use management	Number of land Issues Resolved	-						-	-	-	-	-
Building inspection	Number Of Inspections	-						-	-	-	-	-
SMME's and corporatives	Number of LED Campaings	400						-	-	400	400	400
Tourism	Number of Site Demarcation	-						-	-	-	-	-
Vote 9 - Executive Support												
Communications	Number of Documents Printed	1,000						1,000	1,000	2,000	2,000	2,000
Mayors Outreach	Number Of Outreach Campaigns	1,000						500	500	1,500	1,500	1,500
Public Participation	Number of Consultations Meetings	400						-	-	400	400	400
MPAC programmes	Number Of Outreach Campaigns	300						100	100	400	400	400
Special programmes (HIV, disability,youth,women and children	Number of Special Programmes	200						-	-	200	200	200
Ward Committee Initiatives	Number Of Outreach Campaigns	800						200	200	1,000	1,000	1,000

Table SB 4: Adjustment Budget – Budgeted Financial Performance Indicators

Description of financial indicator	Basis of calculation	2013/14	2014/15	2015/16	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
		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	0%	0%	0%	0%	0%	0%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0%	0%	0%	3%	0%	2%	3%	1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	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%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	0%	0%	0%	0%	0%	0%	0%	0%
Liquidity									
Current Ratio	Current assets/current liabilities	189%	114%	84%	227%	0%	117%	181%	178%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	-88%	110%	114%	174%	0%	0%	0%	0%
Liquidity Ratio	Monetary Assets/Current Liabilities	-62%	43%	36%	115%	0%	16%	31%	37%
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	84%	86%	87%	93%	0%	87%	87%	87%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		83%	86%	87%	88%	0%	87%	87%	87%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	6%	22%	18%	10%	0%	14%	12%	10%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	-88%	110%	114%	0%	0%	0%	0%	0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100%	100%	100%	100%	100%	100%	100%	100%
Creditors to Cash and Investments		486%	122%	182%	92%	0%	424%	254%	209%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	-	-	-	-	-	-	-	-
	Total Cost of Losses (Rand '000)	11,812	12,407	10,459	10,000	10,000	10,000	10,000	10,000
	% Volume (units purchased and generated less units sold)/units purchased and generated	16%	18%	15%	10%	10%	10%	10%	10%
Employee costs	Employee costs/(Total Revenue - capital revenue)	31%	36%	37%	32%	0%	33%	33%	33%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	7%	7%	7%					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2%	4%	4%	4%	0%	4%	4%	4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	15%	13%	12%	11%	0%	16%	15%	15%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	134%	127%	133%	955%	0%	970%	4326%	4582%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	8%	8%	5%	6%	0%	9%	8%	5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2%	2%	1%	117%	0%	31%	37%	35%

Table SB 5: Adjustment Budget – Statistics Assumptions

Total municipal services	Description	2013/14	2014/15	2015/16	Budget Year 2016/17			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	Energy:									
	Electricity (at least min.service level)	59	59	59	59	59	59	59	59	59
	Electricity - prepaid (min.service level)									
	Minimum Service Level and Above sub-total	59	59	59	59	59	59	59	59	59
	Electricity (< min.service level)									
	Electricity - prepaid (< min. service level)									
	Other energy sources	1	1	2	2	2	2	2	2	2
	Below Minimum Service Level sub-total	1	1	2	2	2	2	2	2	2
	Total number of households	60	60	60	60	60	60	60	60	61
	Refuse:									
	Removed at least once a week	4	5	5	6	6	6	6	6	6
	Minimum Service Level and Above sub-total	4	5	5	6	6	6	6	6	6
	Removed less frequently than once a week	0	0	0	0	0	0	0	0	5
	Using communal refuse dump	2	2	2	2	2	2	2	2	2
	Using own refuse dump	40	41	42	43	43	43	43	43	43
	Other rubbish disposal									
	No rubbish disposal	8	8	9	9	9	9	9	9	9
	Below Minimum Service Level sub-total	49	51	53	54	54	54	54	54	59
	Total number of households	53	56	59	60	60	60	60	61	65
Municipal in-house services	Description	2013/14	2014/15	2015/16	Budget Year 2016/17			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets (000)	Energy:									
	Electricity (at least min.service level)	59	59	59	59	59	59	59	59	59
	Electricity - prepaid (min.service level)									
	Minimum Service Level and Above sub-total	59	59	59	59	59	59	59	59	59
	Electricity (< min.service level)									
	Electricity - prepaid (< min. service level)									
	Other energy sources	1	1	2	2	2	2	2	2	2
	Below Minimum Service Level sub-total	1	1	2	2	2	2	2	2	2
	Total number of households	60	60	60	60	60	60	60	60	61
	Refuse:									
	Removed at least once a week	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	Removed less frequently than once a week	--	--	--	--	--	--	--	--	--
	Using communal refuse dump	--	--	--	--	--	--	--	--	--
	Using own refuse dump	--	--	--	--	--	--	--	--	--
	Other rubbish disposal	--	--	--	--	--	--	--	--	--
	No rubbish disposal	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
	Total number of households	--	--	--	--	--	--	--	--	--
Services provided by 'external mechanisms'	Description	2013/14	2014/15	2015/16	Budget Year 2016/17			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Names of service providers	Energy:									
N/A	Electricity (at least min.service level)	--	--	--	--	--	--	--	--	--
	Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	Electricity (< min.service level)	--	--	--	--	--	--	--	--	--
	Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--
	Other energy sources	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
	Total number of households	--	--	--	--	--	--	--	--	--
Names of service providers	Refuse:									
Nokeng Rura (2015/16<) & Selema and Mashumi (2016/17 >)	Removed at least once a week	4	5	5	6	6	6	6	6	6
	Minimum Service Level and Above sub-total	4	5	5	6	6	6	6	6	6
	Removed less frequently than once a week	0	0	0	0	0	0	0	0	5
	Using communal refuse dump	2	2	2	2	2	2	2	2	2
	Using own refuse dump	40	41	42	43	43	43	43	43	43
	Other rubbish disposal									
	No rubbish disposal	8	8	9	9	9	9	9	9	9
	Below Minimum Service Level sub-total	49	51	53	54	54	54	54	54	59
	Total number of households	53	56	59	60	60	60	60	61	65

Table SB 6: Adjustment Budget – Funding Measurement

Description	MFMA Section	2013/14	2014/15	2015/16	Medium Term Revenue and Expenditure Framework				
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures									
Cash/cash equivalents at the year end - R'000	18(1)b	35,247	24,967	25,631	27,259	–	25,664	32,968	47,754
Cash + investments at the yr end less applications - R'000	18(1)b	39,484	4,287	25,924	37,312	–	8,172	37,041	50,511
Cash year end/monthly employee/supplier payments	18(1)b	216.5%	125.3%	119.8%	116.6%	0.0%	96.9%	121.6%	167.6%
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	23,143	(2,627)	53,895	84,109	–	58,676	56,750	63,869
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	6.7%	-3.3%	12.5%	8.2%	0.0%	5.7%	0.2%	-0.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	87.8%	80.9%	64.8%	87.5%	0.0%	80.8%	88.7%	87.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	13.3%	14.4%	11.7%	12.0%	0.0%	10.2%	10.2%	10.2%
Capital payments % of capital expenditure	18(1)c;19	91.2%	97.4%	100.0%	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%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	0.0%	0.0%	0.0%	100.0%	0.0%	103.5%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	287.8%	-4.8%	-23.6%	29.0%	40.0%	24.0%	21.0%	3.9%
Long term receivables % change - incr(decr)	18(1)a	0.0%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	1.4%	1.5%	1.5%	1.6%	0.0%	1.1%	1.2%	1.2%
Asset renewal % of capital budget	20(1)(vi)	20.0%	25.8%	41.9%	55.8%	0.0%	56.3%	56.2%	59.8%

Table SB 7: Adjustment Budget – Transfers and Grants Receipts

Description	Budget Year 2016/17							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
RECEIPTS									
Operating Transfers and Grants									
National Government:	213,105	-	-	-	-	-	213,105	227,853	243,113
Local Government Equitable Share	210,385						210,385	226,153	240,397
Finance Management	1,625						1,625	1,700	1,955
Municipal Systems Improvement							-	-	761
EPWP Incentive	1,095						1,095		
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A							-	-	
District Municipality:	-	-	-	-	-	-	-	-	-
N/A							-	-	
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A							-	-	
Total Operating Transfers and Grants	213,105	-	-	-	-	-	213,105	227,853	243,113
Capital Transfers and Grants									
National Government:	75,419	-	-	10,000	-	10,000	85,419	66,212	69,386
Municipal Infrastructure Grant (MIG)	62,419			10,000		10,000	72,419	56,212	59,386
Intergrated National Electrification Grant	13,000			-		-	13,000	10,000	10,000
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A							-	-	
District Municipality:	-	-	-	-	-	-	-	-	-
N/A							-	-	
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A							-	-	
Total Capital Transfers and Grants	75,419	-	-	10,000	-	10,000	85,419	66,212	69,386
TOTAL RECEIPTS OF TRANSFERS & GRANTS	288,524	-	-	10,000	-	10,000	298,524	294,065	312,499

Table SB 8: Adjustment Budget – Transfers and Grants Expenditure

Description	Budget Year 2016/17							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
EXPENDITURE									
Operating Transfers and Grants									
National Government:	213,105	-	-	-	-	-	213,105	227,853	243,113
Local Government Equitable Share	210,385						210,385	226,153	240,397
Finance Management	1,625						1,625	1,700	1,955
Municipal Systems Improvement							-	-	761
EPWP Incentive	1,095						1,095		
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A							-	-	
District Municipality:	-	-	-	-	-	-	-	-	-
N/A							-	-	
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A							-	-	
Total Operating Transfers and Grants	213,105	-	-	-	-	-	213,105	227,853	243,113
Capital Transfers and Grants									
National Government:	75,419	-	-	10,000	-	10,000	85,419	66,212	69,386
Municipal Infrastructure Grant (MIG)	62,419			8,000	8,000	8,000	54,419	56,212	59,386
Intergrated National Electrification Grant	13,000			(6,253)	(6,253)	(6,253)	6,747	10,000	10,000
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A							-	-	
District Municipality:	-	-	-	-	-	-	-	-	-
N/A							-	-	
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A							-	-	
Total Capital Transfers and Grants	75,419	-	-	10,000	-	10,000	85,419	66,212	69,386
TOTAL EXPENDITURE OF TRANSFERS & GRAN	288,524	-	-	10,000	-	10,000	298,524	294,065	312,499

Table SB 9: Adjustment Budget – Grants Performance

Description	Budget Year 2016/17							Budget Year +1 2017/18	Budget Year +2 2018/19
	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	213,105					-	213,105	227,853	243,113
Conditions met - transferred to revenue	213,105	-	-	-	-	-	213,105	227,853	243,113
Conditions still to be met - transferred to liabilities						-	-		
Provincial Government:									
Balance unspent at beginning of the year						-	-		
Current year receipts						-	-		
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities						-	-		
District Municipality:									
Balance unspent at beginning of the year						-	-		
Current year receipts						-	-		
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities						-	-		
Other grant providers:									
Balance unspent at beginning of the year						-	-		
Current year receipts						-	-		
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities						-	-		
Total operating transfers and grants revenue	213,105	-	-	-	-	-	213,105	227,853	243,113
Total operating transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year						-	-	-	-
Current year receipts	75,419					-	75,419	66,212	69,386
Conditions met - transferred to revenue	75,419	-	-	-	(24,253)	(24,253)	51,166	66,212	69,386
Conditions still to be met - transferred to liabilities						24,253	24,253	24,253	
Provincial Government:									
Balance unspent at beginning of the year						-	-		
Current year receipts						-	-		
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities						-	-		
District Municipality:									
Balance unspent at beginning of the year						-	-		
Current year receipts						-	-		
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities						-	-		
Other grant providers:									
Balance unspent at beginning of the year						-	-		
Current year receipts						-	-		
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities						-	-		
Total capital transfers and grants revenue	75,419	-	-	-	(24,253)	(24,253)	51,166	66,212	69,386
Total capital transfers and grants - CTBM	-	-	-	-	24,253	24,253	24,253	-	-
TOTAL TRANSFERS AND GRANTS REVENUE	288,524	-	-	-	(24,253)	(24,253)	264,271	294,065	312,499
TOTAL TRANSFERS AND GRANTS - CTBM	-	-	-	-	24,253	24,253	24,253	-	-

The above table shows that the gazetted grants of the municipality have increased by R10 million for MIG and this has been the main cause for this special adjustment budget.

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

Description	Budget Year 2016/17									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 transfers to other municipalities											
N/A									-	-	
TOTAL ALLOCATIONS TO MUNICIPALITIES:	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms											
N/A									-	-	
TOTAL ALLOCATIONS TO ENTITIES/EMs'	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State											
N/A									-	-	
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations											
Indigents	-	-	-	-	-	-	-	-	-	-	-
Pensioners	-	-	-	-	-	-	-	-	-	-	-
Students	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other municipalities											
N/A									-	-	
TOTAL ALLOCATIONS TO MUNICIPALITIES:	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms											
N/A									-	-	
TOTAL ALLOCATIONS TO ENTITIES/EMs'	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State											
N/A									-	-	
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations											
Indigents	828							(200)	(200)	628	706
Pensioners	1,000							420	420	1,420	1,597
Students	300							(100)	(100)	200	225
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:	2,128	-	-	-	-	-	-	120	120	2,248	2,387
TOTAL NON-CASH TRANSFERS	2,128	-	-	-	-	-	-	120	120	2,248	2,387
TOTAL TRANSFERS	2,128	-	-	-	-	-	-	120	120	2,248	2,528

Table SB 11: Adjustment Budget – Councilors and Staff Benefits

Summary of remuneration	Budget Year 2016/17									
	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	13,424						10	10	13,435	0%
Pension and UIF Contributions	1,080						475	475	1,555	44%
Medical Aid Contributions	275						(10)	(10)	266	-3%
Motor Vehicle Allowance	4,000						458	458	4,458	11%
Cellphone Allowance							570	570	570	
Housing Allowances								-	-	
Other benefits and allowances	128						(120)	(120)	8	
Sub Total - Councillors	18,908	-			-		1,384	1,384	20,292	7%
% increase		-100%							1367%	
Senior Managers of the Municipality										
Basic Salaries and Wages	5,706						1,605	1,605	7,311	28%
Pension and UIF Contributions	496						68	68	564	14%
Medical Aid Contributions	86						53	53	139	61%
Overtime								-	-	
Performance Bonus								-	-	
Motor Vehicle Allowance	793						225	225	1,018	28%
Cellphone Allowance								-	-	
Housing Allowances								-	-	
Other benefits and allowances	71						196	196	267	
Payments in lieu of leave								-	-	
Long service awards								-	-	
Post-retirement benefit obligations								-	-	
Sub Total - Senior Managers of Municipality	7,153	-	-		-		2,147	2,147	9,300	30%
% increase		-100%							333.1%	
Other Municipal Staff										
Basic Salaries and Wages	67,914						(483)	(483)	67,431	-1%
Pension and UIF Contributions	13,194						827	827	14,021	6%
Medical Aid Contributions	3,869						75	75	3,944	2%
Overtime	1,060						1,016	1,016	2,076	96%
Performance Bonus								-	-	
Motor Vehicle Allowance	7,693						(192)	(192)	7,501	-2%
Cellphone Allowance							145	145	145	0%
Housing Allowances	158						17	17	175	
Other benefits and allowances	6,458						388	388	6,846	
Payments in lieu of leave	1,060						(108)	(108)	952	-10%
Long service awards	494						(371)	(371)	123	-75%
Post-retirement benefit obligations								-	-	
Sub Total - Other Municipal Staff	101,900	-	-	-	-	-	1,314	1,314	103,215	1%
% increase										
Total Parent Municipality	127,962	-	-	-	-	-	4,845	4,845	132,807	4%
TOTAL SALARY, ALLOWANCES & BENEFITS	127,962	-	-	-	-	-	4,845	4,845	132,807	4%
% increase										
TOTAL MANAGERS AND STAFF	109,053	-	-	-	-	-	3,462	3,462	112,515	3%

Table SB 12: Adjustment Budget – Monthly Revenue and Expenditure

Description	Budget Year 2016/17												Medium Term Revenue and			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget		Adjusted Budget	Adjusted Budget	
Revenue by Vote																
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	761
Vote 3 - Budget & Treasury	90,870	3,009	2,776	2,711	71,647	2,880	3,281	3,310	57,025	3,215	3,173	2,088	245,983	245,983	263,933	280,560
Vote 4 - Corporate Services	2	1	0	3	0	0	2		2	1	1	2	14	14	15	15
Vote 5 - Community Services	800	787	1,045	1,727	1,004	933	2,180	2,002	1,973	2,157	2,437	2,314	19,359	19,359	20,560	21,773
Vote 6 - Technical Services	6,801	10,013	10,588	22,668	22,375	(2,322)	6,245	9,461	16,750	14,159	16,514	27,281	160,532	160,532	145,982	153,863
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	45	46	7	635	226	119	50	7	6	-	-	7	1,148	1,148	56	59
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	98,517	13,856	14,417	27,744	95,252	1,611	11,757	14,779	75,756	19,532	22,124	31,690	427,037	427,037	430,546	457,032
Expenditure by Vote																
Vote 1 - Executive & Council	2,247	2,418	1,881	2,001	2,081	3,072	2,671	2,802	2,871	2,827	2,637	2,967	30,476	30,476	32,365	34,275
Vote 2 - Office of the Municipal Manager	5,106	1,211	1,122	1,514	1,654	2,632	924	1,441	1,096	2,229	1,532	129	20,592	20,592	21,868	23,158
Vote 3 - Budget & Treasury	3,946	4,578	6,888	2,693	1,986	4,695	2,840	3,133	2,183	2,394	2,091	13,682	51,110	51,110	42,809	45,335
Vote 4 - Corporate Services	2,213	2,637	2,562	1,924	1,309	3,017	2,163	2,444	3,659	2,565	3,700	8,589	36,781	36,781	39,061	41,366
Vote 5 - Community Services	3,561	4,054	3,937	3,243	3,609	5,325	4,166	4,147	4,065	4,378	4,302	9,240	54,029	54,029	57,378	60,763
Vote 6 - Technical Services	10,210	13,126	9,848	2,898	8,271	14,493	10,139	8,845	9,205	10,010	9,810	43,435	150,291	150,291	157,292	163,886
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	326	565	312	395	492	508	366	365	1,484	973	1,137	1,310	8,231	8,231	5,126	5,428
Vote 9 - Executive Support	1,215	1,487	1,486	1,557	1,246	1,846	1,136	1,166	1,478	1,324	1,375	1,536	16,852	16,852	17,897	18,952
Total Expenditure by Vote	28,825	30,077	28,037	16,225	20,649	35,588	24,403	24,344	26,041	26,699	26,586	80,887	368,361	368,361	373,796	393,163
Surplus/ (Deficit)	69,692	(16,221)	(13,620)	11,519	74,603	(33,978)	(12,645)	(9,564)	49,715	(7,168)	(4,461)	(49,196)	58,676	58,676	56,750	63,869

Table SB 13: Adjustment Budget – Monthly Revenue and Expenditure

Description - Standard classification	Budget Year 2016/17													Medium Term Revenue and		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Standard																
Governance and administration	90,871	3,009	2,777	2,714	71,647	2,881	3,283	3,310	57,027	3,216	3,173	2,089	245,997	245,997	263,947	281,337
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	761
Budget and treasury office	90,870	3,009	2,776	2,711	71,647	2,880	3,281	3,310	57,025	3,215	3,173	2,088	245,983	245,983	263,933	280,560
Corporate services	2	1	0	3	0	0	2	2	2	1	1	2	14	14	15	15
Community and public safety	61	116	97	67	32	29	1,104	1,108	1,100	1,101	1,100	1,129	7,045	7,045	7,482	7,923
Community and social services	-	8	2	3	2	6	4	8	0	0	0	10	44	44	47	50
Sport and recreation	-	-	-	-	-	-	-	-	-	-	1	-	1	1	1	1
Public safety	61	108	95	64	30	23	1,100	1,100	1,100	1,100	1,100	1,119	7,000	7,000	7,434	7,873
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	2,141	4,737	5,121	13,630	12,239	540	822	4,681	8,291	6,617	8,160	14,705	81,685	81,685	64,889	68,575
Planning and development	45	46	7	635	226	119	50	7	6	-	-	7	1,148	1,148	56	59
Road transport	2,097	4,690	5,114	12,995	12,013	421	772	4,674	8,285	6,617	8,160	14,698	80,537	80,537	64,833	68,516
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	5,443	5,994	6,422	11,333	11,334	(1,839)	6,549	5,681	9,338	8,598	9,691	13,768	92,310	92,310	94,227	99,197
Electricity	5,131	5,794	5,821	10,114	10,736	(2,441)	5,889	5,203	8,881	7,958	8,770	12,999	84,855	84,855	86,310	90,813
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	312	199	601	1,218	597	602	660	478	457	640	921	769	7,455	7,455	7,917	8,384
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	98,517	13,856	14,417	27,744	95,252	1,611	11,757	14,779	75,756	19,532	22,124	31,690	427,037	427,037	430,546	457,032
Expenditure - Standard																
Governance and administration	14,727	12,332	13,940	9,689	8,276	15,262	9,732	10,987	11,287	11,339	11,336	26,902	155,810	155,810	154,000	163,086
Executive and council	7,352	3,629	3,004	3,516	3,735	5,705	3,595	4,244	3,967	5,056	4,169	3,095	51,067	51,067	54,233	57,433
Budget and treasury office	3,946	4,578	6,888	2,693	1,986	4,695	2,840	3,133	2,183	2,394	2,091	13,682	51,110	51,110	42,809	45,335
Corporate services	3,428	4,124	4,049	3,480	2,555	4,862	3,298	3,610	5,137	3,888	5,076	10,124	53,633	53,633	56,958	60,318
Community and public safety	1,516	1,701	1,862	1,580	1,630	2,480	1,826	1,839	1,663	1,942	1,896	4,236	24,171	24,171	25,669	27,184
Community and social services	690	685	667	700	705	1,122	786	775	735	830	741	3,216	11,653	11,653	12,376	13,106
Sport and recreation	30	30	333	30	99	54	148	133	33	83	113	92	1,178	1,178	1,251	1,325
Public safety	797	986	862	850	825	1,303	892	930	894	1,029	1,042	928	11,339	11,339	12,042	12,753
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	3,301	6,023	4,466	3,130	4,043	5,505	4,497	4,134	5,393	4,912	4,230	37,118	86,753	86,198	88,598	
Planning and development	326	565	312	395	492	508	366	365	1,484	973	1,137	1,310	8,231	5,126	5,428	
Road transport	2,974	5,459	4,154	2,736	3,551	4,997	4,131	3,769	3,909	3,939	3,093	35,809	78,521	81,072	83,170	
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	9,281	10,020	7,769	1,826	6,700	12,341	8,347	7,384	7,698	8,506	9,124	12,631	101,628	101,628	107,928	114,296
Electricity	7,594	8,026	6,084	568	5,087	10,229	6,422	5,494	5,705	6,489	7,132	8,046	76,876	76,876	81,642	86,459
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	1,687	1,994	1,685	1,258	1,613	2,112	1,925	1,890	1,994	2,017	1,992	4,585	24,752	26,286	27,837	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	28,825	30,077	28,037	16,225	20,649	35,588	24,403	24,344	26,041	26,699	26,586	80,887	281,608	368,361	373,796	393,163
Surplus/ (Deficit)	69,692	(16,221)	(13,620)	11,519	74,603	(33,978)	(12,645)	(9,564)	49,715	(7,168)	(4,461)	(49,196)	145,428	58,676	56,750	63,869

Table SB 14: Adjustment Budget – Monthly Revenue and Expenditure

Description	Budget Year 2016/17												Full year budget	Medium Term Revenue and				
	July	August	Sept.	October	November	December	January	February	March	April	May	June		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19		
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget		
Revenue By Source																		
Property rates	2,303	2,187	1,639	1,987	1,955	2,010	2,167	2,167	2,000	1,800	1,800	1,764	23,780	23,780	25,254	26,744		
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	5,131	5,794	5,821	5,553	6,502	5,453	5,889	5,203	5,848	5,759	5,887	9,015	71,855	71,855	76,310	80,813		
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse	312	199	601	1,218	597	602	605	422	400	582	860	706	7,105	7,105	7,545	7,991		
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	409	78	65	64	64	88	78	165	441	397	470	92	2,412	2,412	2,562	2,713		
Interest earned - external investments	334	274	444	106	37	193	348	348	348	348	348	348	3,479	3,479	3,695	3,912		
Interest earned - outstanding debtors	525	385	559	572	589	631	590	656	637	538	561	579	6,823	6,823	7,246	7,674		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	61	108	95	64	30	23	1,100	1,100	1,100	1,100	1,100	1,119	7,000	7,000	7,434	7,873		
Licences and permits	427	471	347	442	375	302	416	416	416	416	416	416	4,860	4,860	5,161	5,466		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	87,745	203	131	155	69,286	159	210	210	53,961	307	315	423	213,105	213,105	227,853	243,113		
Other revenue	81	215	21	560	65	44	134	31	-	20	-	27	1,199	1,199	1,273	1,348		
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue	97,329	9,915	9,724	10,722	79,500	9,505	11,539	10,719	65,150	11,267	11,758	14,490	341,618	341,618	364,334	387,646		
Expenditure By Type																		
Employee related costs	8,345	10,202	8,707	8,785	8,646	13,863	8,993	9,051	9,000	9,009	8,932	8,962	112,496	112,496	119,471	126,520		
Remuneration of councillors	1,615	1,667	1,478	1,580	1,584	1,586	1,797	1,797	1,797	1,797	1,797	1,797	20,292	20,292	21,550	22,822		
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	10,688	10,688	10,688	11,350	12,020		
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	50,000	53,100	56,233		
Finance charges	219	-	335	-	-	800	234	234	234	234	234	234	2,760	2,760	2,931	3,104		
Bulk purchases	7,265	7,426	5,587	71	4,604	9,639	6,000	5,000	4,500	4,500	4,000	4,312	62,906	62,906	66,806	70,747		
Other materials	486	2,328	453	392	1,064	811	1,569	1,234	250	560	771	581	10,498	10,498	11,149	11,807		
Contracted services	3,766	4,051	7,239	2,329	804	3,788	2,170	2,787	4,112	4,700	4,910	2,617	43,272	43,272	34,485	36,520		
Grants and subsidies	96	196	167	180	101	282	178	228	228	232	178	182	2,248	2,248	2,387	2,528		
Other expenditure	7,033	4,208	4,070	2,889	3,845	4,819	3,462	4,013	5,920	5,667	5,763	1,513	53,202	53,202	50,566	50,863		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure	28,825	30,077	28,037	16,225	20,649	35,588	24,403	24,344	26,041	26,699	26,586	80,887	368,361	368,361	373,796	393,163		
Surplus/(Deficit)	68,504	(20,161)	(18,313)	(5,503)	58,851	(26,083)	(12,864)	(13,625)	39,109	(15,432)	(14,828)	(66,397)	(26,743)	(26,743)	(9,462)	(5,517)		
Transfers recognised - capital	1,188	3,940	4,693	17,022	15,752	(7,895)	219	4,061	10,606	8,265	10,367	17,201	-	-	85,419	66,212	69,386	
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	69,692	(16,221)	(13,620)	11,519	74,603	(33,978)	(12,645)	(9,564)	49,715	(7,168)	(4,461)	(49,196)	(26,743)	58,676	56,750	63,869		

Table SB 15: Adjustment Budget – Monthly Cash Flow

Monthly cash flows	Budget Year 2016/17												Medium Term Revenue and				
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget	
Cash Receipts By Source																	
Property rates	1,263	1,471	1,340	1,940	1,407	1,137	2,089	2,869	2,641	2,142	2,685	(3,406)	17,579	17,579	21,177	22,384	
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	6,778	4,328	5,763	6,142	5,499	4,443	4,465	4,517	5,597	5,928	5,889	7,878	67,227	67,227	80,060	82,490	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse	283	273	254	292	246	220	714	712	748	781	784	(2,464)	2,842	2,842	3,018	3,196	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	44	82	46	116	90	67	185	150	164	210	182	1,076	2,412	2,412	2,562	2,713	
Interest earned - external investments	398	311	274	94	29	193	350	350	360	381	381	(1,032)	2,089	2,089	3,406	3,595	
Interest earned - outstanding debtors	182	146	98	124	73	116	202	258	196	213	199	238	2,047	2,047	2,174	2,302	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	18	80	44	17	7	23	544	480	450	470	512	(546)	2,100	2,100	2,230	2,362	
Licences and permits	427	-	347	442	375	302	422	422	422	422	422	859	4,860	4,860	5,161	5,466	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operational	87,660	1,899	-	-	69,286	-	1,334	329	52,597	-	-	-	213,105	213,105	226,163	238,214	
Other revenue	936	992	21	3,169	65	1,462	134	212	174	174	15	(3,324)	4,031	4,031	3,563	3,747	
Cash Receipts by Source	97,989	9,582	8,188	12,335	77,078	7,963	10,439	10,299	63,349	10,721	11,069	(721)	318,291	318,291	349,514	366,469	
Other Cash Flows by Source																	
Transfers receipts - capital	22,000	-	-	5,200	28,400	-	4,000	-	15,819	-	-	10,000	85,419	85,419	70,860	69,013	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	22	36	2	5	0	(47)	14	30	12	14	18	(122)		(17)	111	142	
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables	-	-	-	-	-	20,257	-	-	-	-	-	(20,257)	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	120,011	9,618	8,190	17,540	105,478	28,172	14,453	10,329	79,180	10,735	11,087	(11,099)	403,710	403,693	420,485	435,624	
Cash Payments by Type																	
Employee related costs	8,307	10,202	8,707	8,785	8,646	13,863	8,993	9,051	9,000	9,009	8,932	9,000	112,496	112,496	119,471	126,520	
Remuneration of councillors	1,615	1,667	1,478	1,580	1,584	1,586	1,797	1,797	1,797	1,797	1,797	1,797	20,292	20,292	21,550	22,822	
Finance charges	219	-	335	-	-	800	234	234	234	234	234	234	2,760	2,760	2,931	3,104	
Bulk purchases - Electricity	7,265	7,426	5,587	71	4,604	9,639	6,000	5,000	5,000	6,000	6,500	(188)	62,906	62,906	66,806	70,747	
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	486	2,328	453	392	1,064	811	1,569	1,234	1,593	1,360	771	(1,562)	10,498	10,498	11,149	11,807	
Contracted services	3,766	4,051	6,239	2,329	804	3,788	2,170	2,787	2,269	2,400	2,410	10,260	43,272	43,272	34,485	36,520	
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants - other	96	196	167	180	101	282	178	228	228	232	178	182	2,248	2,248	2,387	2,528	
Other expenditure	7,325	1,911	377	2,889	3,845	4,819	3,462	4,013	5,920	5,667	5,763	7,211	53,202	53,202	50,566	50,863	
Cash Payments by Type	29,079	27,781	23,344	16,225	20,649	35,588	24,403	24,344	26,041	26,699	26,586	26,935	262,154	307,674	309,345	324,910	
Other Cash Flows/Payments by Type																	
Capital assets	5,226	4,483	8,272	15,529	10,577	3,945	841	3,064	10,741	7,524	9,740	(12,324)	67,620	67,620	77,302	84,306	
Repayment of borrowing	800	-	701	-	-	578	487	487	487	487	487	3,655	8,170	8,170	8,608	6,000	
Other Cash Flows/Payments	14,031	-	-	-	-	-	-	-	-	-	-	(7,499)	6,532	6,532	17,926	5,621	
Total Cash Payments by Type	49,136	32,264	32,317	31,754	31,226	40,111	25,731	27,895	37,269	34,711	36,813	10,766	344,475	389,995	413,181	420,837	
NET INCREASE/(DECREASE) IN CASH HELD	70,875	(22,645)	(24,128)	(14,214)	74,251	(11,939)	(11,278)	(17,567)	41,911	(23,976)	(25,726)	(21,866)	59,235	13,698	7,304	14,787	
Cash/cash equivalents at the month/year beginning:	11,965	82,840	60,195	36,067	21,853	96,104	84,165	72,887	55,320	97,231	73,256	47,530	11,965	25,664	32,968	32,968	
Cash/cash equivalents at the month/year end:	82,840	60,195	36,067	21,853	96,104	84,165	72,887	55,320	97,231	73,256	47,530	25,664	25,664	32,968	32,968	47,574	

Table SB 16: Adjustment Budget – Monthly Capital Expenditure

Description - Municipal Vote	Budget Year 2016/17												Medium Term Revenue and		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	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 & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	-	-	-	-	-	-	-	-	-	-	600	600	500	-
Vote 6 - Technical Services	743	1,641	4,774	10,527	8,154	5,692	(353)	396	5,561	5,814	6,064	12,401	61,415	65,196	74,423
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	743	1,641	4,774	10,527	8,154	5,692	(353)	396	5,561	5,814	6,064	13,001	62,015	65,696	74,423
Single-year expenditure appropriation															
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	518	253	131	65	8	214			100	200	164	298	1,950	900	900
Vote 5 - Community Services	28	-	-	2,104	-	(2,104)			180		472	400	1,080	500	500
Vote 6 - Technical Services	3,937	2,589	3,367	2,833	2,415	144	1,194	2,668	4,300	1,510	3,040	2,135	30,133	17,582	17,561
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	600	-	-	-	600	-	-
Capital single-year expenditure sub-total	4,483	2,842	3,498	5,002	2,423	(1,747)	1,194	2,668	5,180	1,710	3,676	2,833	33,763	18,982	18,961
Total Capital Expenditure	5,226	4,483	8,272	15,529	10,577	3,945	841	3,064	10,741	7,524	9,740	15,834	95,778	84,678	93,384

Table SB 17: Adjustment Budget – Monthly Capital Expenditure

Description	Budget Year 2016/17													Budget Year 2016/17	Budget Year +1 2017/18 Adjusted Budget	Budget Year +2 2018/19 Adjusted Budget
	July	August	Sept.	October	November	December	January	February	March	April	May	June				
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget				
Capital Expenditure - Standard																
Governance and administration	518	253	131	65	8	214	-	-	700	200	164	298	2,550	900	900	
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Budget and treasury office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Corporate services	518	253	131	65	8	214			700	200	164	298	2,550	900	900	
Community and public safety	28	-	-	-	-	-	-	-	180	-	472	600	1,280	1,000	500	
Community and social services	28	-	-	-	-	-					472	600	1,100	1,000	500	
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public safety	-	-	-	-	-	-	-	-	180	-	-	-	180	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services	4,681	4,230	8,141	15,464	9,779	3,731	841	3,064	7,200	5,395	6,575	11,041	80,144	69,736	78,172	
Planning and development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road transport	4,681	4,230	8,141	15,464	9,779	3,731	841	3,064	7,200	5,395	6,575	11,041	80,144	69,736	78,172	
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services	-	-	-	-	790	-	-	-	2,661	1,929	2,529	3,895	11,804	13,042	13,812	
Electricity	-	-	-	-	790	-	-	-	2,661	1,929	2,529	3,495	11,404	13,042	13,812	
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management	-	-	-	-	-	-	-	-	-	-	-	400	400	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Standard	5,226	4,483	8,272	15,529	10,577	3,945	841	3,064	10,741	7,524	9,740	15,834	95,778	84,678	93,384	

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

Description	Budget Year 2016/17									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 new assets												
Infrastructure	36,500	-	-	-	-	-	(1,443)	(1,443)	35,057	33,761	35,635	
Infrastructure - Road transport	23,000	-	-	-	-	-	653	653	23,653	21,650	22,810	
Roads, Pavements & Bridges	23,000						653	653	23,653	21,650	22,810	
Storm water	-						-	-	-	-	-	
Infrastructure - Electricity	13,000	-	-	-	-	-	(1,596)	(1,596)	11,404	12,111	12,825	
Generation	-						-	-	-	-	-	
Transmission & Reticulation	13,000						(1,596)	(1,596)	11,404	12,111	12,825	
Street Lighting	-						-	-	-	-	-	
Infrastructure - Other	500	-	-	-	-	-	(500)	(500)	-	-	-	
Refuse	500						(500)	(500)	-	-	-	
Transportation	-						-	-	-	-	-	
Gas	-						-	-	-	-	-	
Other	-						-	-	-	-	-	
Community	700	-	-	-	-	-	(100)	(100)	600	500	-	
Parks & gardens	-						-	-	-	-	-	
Sports Fields & stadia	-						-	-	-	-	-	
Swimming pools	-						-	-	-	-	-	
Community halls	-						-	-	-	-	-	
Libraries	-						-	-	-	-	-	
Recreational facilities	600						-	600	500	-	-	
Fire, safety & emergency	-						-	-	-	-	-	
Security and policing	-						-	-	-	-	-	
Buses	-						-	-	-	-	-	
Clinics	-						-	-	-	-	-	
Museums & Art Galleries	-						-	-	-	-	-	
Cemeteries	-						-	-	-	-	-	
Social rental housing	-						-	-	-	-	-	
Other	100						(100)	(100)	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	
Buildings	-						-	-	-	-	-	
Other	-						-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	-	-	
Housing development	-						-	-	-	-	-	
Other	-						-	-	-	-	-	
Other assets	4,530	-	-	-	-	-	1,653	1,653	6,183	1,900	900	
General vehicles	2,500						(247)	(247)	2,253			
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-	
Plant & equipment												
Computers - hardware/equipment	350						1,200	1,200	1,550	500	500	
Furniture and other office equipment	300						100	100	400	400	400	
Abattoirs												
Markets												
Civic Land and Buildings												
Other Buildings							300	300	300			
Other Land												
Surplus Assets - (Investment or Inventory)												
Other	1,380						300	300	1,680	1,000		
Total Capital Expenditure on new assets to be adjusted	41,730	-	-	-	-	-	110	110	41,840	36,161	36,535	

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

Description	Budget Year 2016/17									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	41,219	-	-	-	-	-	2,470	2,470	43,689	47,085	55,362	
Infrastructure - Road transport	39,719	-	-	-	-	-	3,970	3,970	43,689	47,085	55,362	
Roads, Pavements & Bridges	39,719						3,970	3,970	43,689	47,085	55,362	
Storm water	-								-	-	-	
Infrastructure - Electricity	1,500	-	-	-	-	-	(1,500)	(1,500)	-	-	-	
Generation									-	-	-	
Transmission & Reticulation	1,500						(1,500)	(1,500)	-	-	-	
Street Lighting									-	-	-	
Infrastructure - Other	-	-	-	-	-	-	-	-	-	-	-	
Refuse									-	-	-	
Transportation									-	-	-	
Gas									-	-	-	
Other									-	-	-	
Community	10,000	-	-	-	-	-	(1,228)	(1,228)	8,772	500	500	
Parks & gardens									-	-	-	
Sports Fields & stadia	10,000						(1,228)	(1,228)	8,772	-	-	
Swimming pools									-	-	-	
Community halls									-	-	-	
Libraries									-	-	-	
Recreational facilities									-	-	-	
Fire, safety & emergency									-	-	-	
Security and policing									-	-	-	
Buses									-	-	-	
Clinics									-	-	-	
Museums & Art Galleries									-	-	-	
Cemeteries									-	-	500	
Social rental housing									-	-	500	
Other									-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	
Buildings									-	-	-	
Other									-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	-	-	
Housing development									-	-	-	
Other									-	-	-	
Other assets	1,500	-	-	-	-	-	(23)	(23)	1,477	-	-	
General vehicles									-	-	-	
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-	
Plant & equipment									-	-	-	
Computers - hardware/equipment									-	-	-	
Furniture and other office equipment									-	-	-	
Abattoirs									-	-	-	
Markets									-	-	-	
Civic Land and Buildings							600	600	600			
Other Buildings	1,500						(623)	(623)	877			
Other Land									-	-	-	
Surplus Assets - (Investment or Inventory)									-	-	-	
Other									-	-	-	
Total Capital Expenditure on renewal of existing assets to be adjusted	52,719	-	-	-	-	-	1,219	1,219	53,938	47,585	55,862	

Table SB 18c: Adjustment Budget – Repairs and Maintenance

Description	Budget Year 2016/17									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	7,450	-	-	-	-	-	(2,600)	(2,600)	4,850	5,151	5,455
Infrastructure - Road transport	3,300	-	-	-	-	-	(2,000)	(2,000)	1,300	1,381	1,462
Roads, Pavements & Bridges	3,300	-	-	-	-	-	(2,000)	(2,000)	1,300	1,381	1,462
Storm water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	1,800	-	-	-	-	-	(800)	(800)	1,000	1,062	1,125
Generation	-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	1,800	-	-	-	-	-	(800)	(800)	1,000	1,062	1,125
Street Lighting	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	2,350	-	-	-	-	-	200	200	2,550	2,708	2,868
Refuse	2,350	-	-	-	-	-	200	200	2,550	2,708	2,868
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	6,765	-	-	-	-	-	(1,142)	(1,142)	5,623	5,972	6,324
General vehicles	1,300	-	-	-	-	-	-	-	1,300	1,381	1,462
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment	1,500	-	-	-	-	-	877	877	2,377	2,524	2,673
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-	-	-
Other Buildings	2,500	-	-	-	-	-	(1,000)	(1,000)	1,500	1,593	1,687
Other Land	-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-	-	-
Other	1,465	-	-	-	-	-	(1,019)	(1,019)	447	474	502
Intangibles	500	-	-	-	-	-	(475)	(475)	25	27	28
Computers - software & programming	-	-	-	-	-	-	-	-	-	-	-
Website Maintenance	500	-	-	-	-	-	(475)	(475)	25	27	28
Total Repairs and Maintenance Expenditure to be adjusted	14,715	-	-	-	-	-	(4,217)	(4,217)	10,498	11,149	11,807

Table SB 18d: Adjustment Budget – Depreciation and assets impairment

Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	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
Depreciation by Asset Class/Sub-class											
Infrastructure	32,638	-	-	-	-	-	12,204	12,204	44,841	46,490	47,802
Infrastructure - Road transport	27,435	-	-	-	-	-	2,800	2,800	30,235	30,901	31,654
Roads, Pavements & Bridges	22,710						2,000	2,000	24,710	26,027	26,780
Storm water	4,725						800	800	5,525	4,874	4,874
Infrastructure - Electricity	3,903	-	-	-	-	-	8,403	8,403	12,306	13,213	13,700
Generation	2,328						(2,328)	(2,328)	-	-	-
Transmission & Reticulation	1,575						10,731	10,731	12,306	13,213	13,700
Street Lighting									-	-	-
Infrastructure - Other	1,300	-	-	-	-	-	1,000	1,000	2,300	2,375	2,448
Refuse	1,300						1,000	1,000	2,300	2,375	2,448
Transportation									-	-	-
Gas									-	-	-
Other									-	-	-
Community	2,145	-	-	-	-	-	-	-	2,145	2,165	2,280
Parks & gardens									-	-	-
Sports Fields & stadia									-	-	-
Swimming pools									-	-	-
Community halls									-	-	-
Libraries									-	-	-
Recreational facilities									-	-	-
Fire, safety & emergency									-	-	-
Security and policing									-	-	-
Buses									-	-	-
Clinics									-	-	-
Museums & Art Galleries									-	-	-
Cemeteries	2,145								2,145	2,165	2,280
Social rental housing									-	-	-
Other									-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Buildings									-	-	-
Other									-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Housing development									-	-	-
Other									-	-	-
Other assets	1,014	-	-	-	-	-	2,000	2,000	3,014	4,445	6,151
General vehicles	854								854	2,075	3,323
Specialised vehicles	-								-	-	-
Plant & equipment							2,000	2,000	2,000	2,200	2,650
Computers - hardware/equipment	20								20	21	22
Furniture and other office equipment	25								25	26	28
Abattoirs	-								-	-	-
Markets	-								-	-	-
Civic Land and Buildings	-								-	-	-
Other Buildings	100								100	106	111
Other Land									-	-	-
Surplus Assets - (Investment or Inventory)									-	-	-
Other	15								15	16	17
Total Depreciation to be adjusted	35,797	-	-	-	-	-	14,204	14,204	50,000	53,100	56,233

Table SB 19: Adjustment Budget – List of Capital Projects

Municipal Vote	Program/Project description	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework					
				Budget Year 2016/17		Budget Year +1 2017/18		Budget Year +2 2018/19	
				Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Infrastructure	Electrification of Waalkraal A Ward 4	Infrastructure - Electricity	Transmission & Reticulation	1,500	1,316	-	1,398	3,000	1,480
	Electrification of households in Makaepa village	Infrastructure - Electricity	Transmission & Reticulation	3,000	1,754	-	2,795	-	2,960
	Electrification of Elansdoom A	Infrastructure - Electricity	Transmission & Reticulation	1,000	877	-	932	2,000	987
	Electrification of Masakaneng	Infrastructure - Electricity	Transmission & Reticulation	2,000	1,754	1,790	1,863	-	1,973
	Electrification of Jabulani	Infrastructure - Electricity	Transmission & Reticulation	2,000	1,754	1,300	1,863	-	1,973
	Bulk Metering Project - Groblersdal	Infrastructure - Electricity	Transmission & Reticulation	1,500	-	-	-	-	-
	Electrification of Monsterlus Stadium View	Infrastructure - Electricity	Transmission & Reticulation	1,000	877	-	932	1,000	987
	Electrification of Tambo village	Infrastructure - Electricity	Transmission & Reticulation	1,000	877	1,790	932	-	987
	Electrification of Matsitsi (Ward 18)	Infrastructure - Electricity	Transmission & Reticulation	500	439	-	466	1,000	493
	Electrification of Tshelha Trust	Infrastructure - Electricity	Transmission & Reticulation	1,000	877	-	932	1,000	987
	Fencing (Main substation)	Infrastructure - Electricity	Transmission & Reticulation	-	-	500	-	-	-
	Electrification of Zumapark	Infrastructure - Electricity	Transmission & Reticulation	-	-	1,000	-	-	-
	Electrification of Makwana Village	Infrastructure - Electricity	Transmission & Reticulation	-	-	1,000	-	-	-
	Electrification of Moletema (Ward 29)	Infrastructure - Electricity	Transmission & Reticulation	-	-	4,120	-	-	-
	Electrification of Dipakapakeng	Infrastructure - Electricity	Transmission & Reticulation	-	877	-	932	1,000	987
	Electrification of Zaaipias	Infrastructure - Electricity	Transmission & Reticulation	-	-	-	-	1,000	-
	Development of Workshop	Other assets	Other Buildings	1,000	877	-	-	-	-
	Rossenekal Street	Infrastructure - Road transport	Roads, Pavements & Bridges	2,000	1,754	1,000	1,000	3,500	3,500
	Karnaal Street	Infrastructure - Road transport	Roads, Pavements & Bridges	1,500	6,216	-	-	-	-
	Mobile Offices	Other assets	Other Buildings	300	300	-	-	-	-
	Development of Parking - mark Street	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	-	-	1,500	-
	Kgaphamadi Road	Infrastructure - Road transport	Roads, Pavements & Bridges	5,000	4,386	-	4,658	12,500	4,933
	Kgoshi Matala	Infrastructure - Road transport	Roads, Pavements & Bridges	5,000	4,476	-	4,754	5,978	5,034
	Kgoshi Rammupudu	Infrastructure - Road transport	Roads, Pavements & Bridges	5,000	4,386	8,568	4,658	6,000	4,933
	Roads to Magoshi - Malsepe	Infrastructure - Road transport	Roads, Pavements & Bridges	3,091	2,711	3,091	2,879	1,500	3,049
	Road to Magoshi - Mathebe	Infrastructure - Road transport	Roads, Pavements & Bridges	3,800	3,333	-	3,540	-	3,749
	Laersdrift Road	Infrastructure - Road transport	Roads, Pavements & Bridges	5,000	4,386	-	4,658	-	4,933
	Tambo Road Construction	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	5,121	-	-	-
	Marapong Bridge	Infrastructure - Road transport	Roads, Pavements & Bridges	3,800	5,150	-	-	-	-
	Moletema Streets upgrade	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	1,000	1,000	1,500	1,500
	Rehabilitation of Dikgalaopeng road and storm water control	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	1,500	1,500	2,500	2,500
	Rehabilitation of Ramogwerane to Nkadimeng road & stormwater	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	1,500	1,500	2,000	2,000
	Upgrading of Legolaneng Bus Route Phase 1.	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	1,500	1,500	2,000	2,000
	Tourism Centre	Other assets	Other Land	-	-	1,000	1,000	-	-
	Groblersdal - Roads & Street	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	1,000	1,000	1,000	1,000
	Mathula Road	Infrastructure - Road transport	Roads, Pavements & Bridges	4,528	3,972	7,000	4,219	-	4,467
	Mogaung	Infrastructure - Road transport	Roads, Pavements & Bridges	5,000	12,544	6,000	4,658	7,500	4,933
	Monsterlus to Makgopheng	Infrastructure - Road transport	Roads, Pavements & Bridges	5,000	4,386	-	4,658	-	4,933
	Naganeng Bus Route	Infrastructure - Road transport	Roads, Pavements & Bridges	1,000	877	12,000	932	10,000	987
	Mpheleng Coctruction of Road	Infrastructure - Road transport	Roads, Pavements & Bridges	5,000	4,378	6,000	4,649	-	4,924
	Multi Purpose Sports Field (Hloglolu Stadium)	Community	Sportsfields & stadia	10,000	8,772	8,432	9,316	8,908	9,865
	Hloglolu Street and Stormwater water control	Infrastructure - Road transport	Roads, Pavements & Bridges	2,000	-	2,000	2,000	2,000	2,000
	Nyakoroane Road	Infrastructure - Road transport	Roads, Pavements & Bridges	1,000	-	1,000	1,000	2,000	2,000
	Zaaiplaas	Infrastructure - Road transport	Roads, Pavements & Bridges	5,000	4,386	-	4,658	7,000	4,933
	Machinery and equipment	Other assets	Other	-	600	-	-	-	-
	Vehicles	Other assets	General vehicles	2,500	2,253	-	-	-	-

Municipal Vote	Program/Project description	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework					
				Budget Year 2016/17		Budget Year +1 2017/18		Budget Year +2 2018/19	
				Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Community Services	Recreational facility development	Community	Recreational facilities	600	600	500	500	-	-
	Grass Cutting Industrial Machine	Other assets	Other	500	500	-	-	-	-
	Development of Cemeteries	Community	Cemeteries		-	500	500	500	500
	Fire Arms	Other assets	Other	180	180	-	-	-	-
	Roossenekal Landfill site Monitoring Borehole	Other assets	Other	200	200	-	-	-	-
	Groblerdsdal Landfill site Monitoring Borehole	Other assets	Other	200	200	-	-	-	-
	Hlogotlou Borehole	Community	Parks & gardens	100	-	-	-	-	-
	Development of Transfer Station: Ntwane	Infrastructure - Other	Waste Management	500	-	-	-	-	-
	Upgrading of driving license testing centre	Other assets	Other Buildings	500	-	-	-	-	-
Corporate Services	Furniture	Other assets	Furniture	300	400	-	400	-	400
	Computer Equipment	Other assets	Computer Equipment	350	1,550	-	500	-	500
Executive Support	Signage: Municipal Buildings	Other Assets	Civic Buildings		600				
Grand Total				94,449	95,778	80,212	84,678	87,886	93,384

Portion of additional grant received amounting to R10 million has been appropriated to Construction of Mogaung Road whilst the other R10 million was directed to Upgrading of Hlogotlou Stadium during the main adjustment budget.

PART 3 - QUALITY CERTIFICATE

I, **RAMAKGAHLELA MINAH MAREDI**, the Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the Special Adjustment Budget and supporting documentations for 2016/17 financial year has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Elias Motsoaledi Local Municipality (LIM 472)

Signature 

Date 12/07/2017

**Elias Motsoaledi
Local Municipality**

12 JUL 2017

Municipal Manager

