

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



ADJUSTMENT BUDGET

2018/19 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.

SUMMARY OF BUDGET AFTER 2018/19 ADJUSTMENTS					
DESCRIPTION	2018/19			2019/20	2020/21
	ORIGINAL BUDGET	ADJUSTMENT	ADJUSTED BUDGET	INDICATIVE BUDGET	INDICATIVE BUDGET
OPERATING REVENUE	476,783,655	(21,086,976)	455,696,679	481,721,243	517,754,211
OPERATING EXPENDITURE	471,307,984	(22,139,390)	449,168,594	475,188,083	503,065,885
TRANSFERS - CAPITAL	63,830,003	448,675	64,278,678	67,721,000	70,734,000
SURPLUS/(DEFICIT)	69,305,674	1,501,088	70,806,762	74,254,159	85,422,326
CAPITAL EXPENDITURE	75,868,928	(4,499,156)	71,369,772	85,122,608	84,646,956

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

- Total operating revenue budget decreased from R476, 783 million to R455, 696 million reflecting 4% increase that is mainly attributed to under-performance on property rates and service charges.
- There is downwards adjustment on operational expenditure from R471, 307 million to R449, 168 million, reflecting a 5% decrease that resulted mainly from reduction of bulk purchase electricity, repairs and maintenance and employee related cost
- Capital expenditure budget has been adjusted downwards from R75, 868 million to R71, 369 million, reflecting 6% decrease that is attributed to reduction of the magnitude of internally funded capital projects as a result of unfavourable cash flow position. There is an appropriation of approved roll over amount of R499 thousand for both MIG and INEP.

Adjustment budget 2018/19

Table B1 Sum: Adjustment Budget Summary

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	36,650	-	-	-	-	-	(3,640)	(3,640)	33,010	34,793	36,707
Service charges	101,546	-	-	-	-	-	(11,621)	(11,621)	89,925	94,781	99,994
Investment revenue	3,000	-	-	-	-	-	(200)	(200)	2,800	2,951	3,114
Transfers recognised - operational	245,278	-	-	-	-	-	-	-	245,278	259,940	283,775
Other own revenue	90,309	-	-	-	-	-	(5,626)	(5,626)	84,683	89,256	94,165
Total Revenue (excluding capital transfers and contributions)	476,784						(21,087)	(21,087)	455,697	481,721	517,754
Employee costs	134,149	-	-	-	-	-	(3,676)	(3,676)	130,473	139,476	148,890
Remuneration of councillors	25,070	-	-	-	-	-	(779)	(779)	24,291	25,603	27,011
Depreciation & asset impairment	51,181	-	-	-	-	-	-	-	51,181	53,944	56,911
Finance charges	2,500	-	-	-	-	-	400	400	2,900	3,057	3,225
Materials and bulk purchases	97,094	-	-	-	-	-	(18,185)	(18,185)	78,909	83,169	87,743
Transfers and grants	4,404	-	-	-	-	-	(824)	(824)	3,580	3,777	3,985
Other expenditure	156,910	-	-	-	-	-	925	925	157,835	166,163	175,301
Total Expenditure	471,308						(22,139)	(22,139)	449,168	475,188	503,066
Surplus/(Deficit)	5,476						1,052	1,052	6,528	6,533	14,688
Transfers recognised - capital	63,830	-	-	-	-	-	449	449	64,279	67,721	70,734
Contributions recognised - capital & contributed asse	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	69,306						1,501	1,501	70,807	74,254	85,422
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	69,306						1,501	1,501	70,807	74,254	85,422
Capital expenditure & funds sources											
Capital expenditure	75,869						(4,500)	(4,500)	71,370	93,014	92,104
Transfers recognised - capital	55,504	-	-	-	-	-	449	449	55,953	58,888	61,508
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20,365	-	-	-	-	-	(4,948)	(4,948)	15,417	26,235	23,139
Total sources of capital funds	75,869						(4,499)	(4,499)	71,370	85,123	84,647
Financial position											
Total current assets	120,845	-	-	-	-	-	6,235	6,235	127,079	143,198	161,873
Total non current assets	1,083,492	-	-	-	-	-	-	-	1,083,492	1,166,319	1,149,596
Total current liabilities	73,138	-	-	-	-	-	(6,189)	(6,189)	66,949	76,739	80,372
Total non current liabilities	116,629	-	-	-	-	-	(7,437)	(7,437)	109,192	102,960	94,884
Community wealth/Equity	1,014,570						16,861	16,861	1,031,431	1,087,763	1,141,503
Cash flows											
Net cash from (used) operating	83,769	-	-	-	-	-	6,751	6,751	90,520	92,682	104,865
Net cash from (used) investing	(71,869)	-	-	-	-	-	6,068	6,068	(65,801)	(80,866)	(80,415)
Net cash from (used) financing	(9,829)	-	-	-	-	-	3,189	3,189	(6,640)	(9,483)	(10,824)
Cash/cash equivalents at the year end	18,038						6,235	6,235	24,273	26,606	40,232
Cash backing/surplus reconciliation											
Cash and investments available	18,038	-	-	-	-	-	6,235	6,235	24,273	26,606	40,232
Application of cash and investments	(147)	-	-	-	-	-	1,918	1,918	1,771	583	103
Balance - surplus (shortfall)	18,185						4,317	4,317	22,502	26,023	40,129
Asset Management											
Asset register summary (WDV)	1,016,923	-	-	-	-	-	-	-	1,016,923	1,099,750	1,083,027
Depreciation & asset impairment	51,181	-	-	-	-	-	-	-	51,181	53,944	56,911
Renewal of Existing Assets	34,071	-	-	-	-	-	438	438	34,509	37,105	13,913
Repairs and Maintenance	17,950	-	-	-	-	-	(7,576)	(7,576)	10,374	10,429	11,002
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	9,112	-	-	-	-	-	-	-	9,112	6,928	7,309
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	4	-	-	-	-	-	-	-	4	3	3
Refuse:	54	-	-	-	-	-	-	-	54	54	54

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

Operating revenue

For the municipality to continue improving the quality of services provided to its communities it needs to generate the required revenue and as a result, strong revenue management and stringent expenditure management are 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 2018 to December 2018 and the audited 2017/18 financial results were used as departure point to determine whether the original revenue budget need to be adjusted 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 2018/19 to 2020/21 financial period to ensure a true reflection of the actual amounts to be received.

- **Property rates** – this revenue line item has decreased from R36, 650 million to R33, 010 million and the decrease is as a result of the actual revenue billed thus far and unknown properties that are still included in the valuation roll. The municipality was advised by Auditor General not to bill all those properties that are still classified as “unknown” and this also contributed to the downwards adjustment of this revenue source.
- **Service charges: electricity** – the downwards adjustment was as a result of the intention to suspend electricity supply in Roosenekaal due to illegal connections. In addition, the municipality is in a process of handing over the Roosenekaal license to Eskom as it is clearly evident that the municipality cannot handle and/or manage the illegal connections in the area.
- **Service charges: refuse removal** – the department of Environmental Affairs donated the compactors to the municipality and there was additional revenue anticipated from the utilization of those compactors, however, the compactors need stand for it to be operational and the municipality has not yet constructed the stands. As a result, the revenue budget thereof was adjusted downwards.
- **Rental of facilities** – the budget decreased from R1, 220 million to R1 million due to the fact that municipal facilities were not rented out as anticipated during budget and most of the leases are at rental amount that is below market related rental.
- **Interest earned on external investments** – the budget is decreased by R200 thousand to R2, 800 million and the decrease is attributed to unfavorable financial position of the municipality that does not allow the municipality to invest surplus cash generated in line with the investment and cash management policy.
- **Interest on outstanding debtors** – the budget has been adjusted upwards from R8, 161 million to R6, 692 million due to improved revenue collection during the month of October, November and December 2018.
- **Fines** – the budget was originally over-budgeted for and it was therefore adjusted downwards by R250 thousand to reflect realistically anticipated revenue. The actual revenue presented in section 71 for the month of December was based on information from July 2018 to October 2018. There was a system related problem whereby the municipality couldn't extract information as at end of December 2018. Currently the municipality is having a challenge relating to accounting for traffic fines since the system thereof is not integrated with the core financial system. The traffic fines transactions are not hosted in the financial system except for actual payments made by customers.
- **Other revenue** – the budget has been adjusted downwards and this budget was decreased by R1, 179 million. Other line items that were affected by this adjustment include amongst others, zoning certificate, rezoning fees, building plan fees and application fee for land usage, cemetery and burials, etc.

Operating expenditure

- **Employee related cost** – the budget has been adjusted downwards by R3, 676 million due to resignation of officials and reduction in overtime to be worked as well as frozen vacant positions that are budgeted for.
- **Bulk purchase** – the budget for bulk purchase was adjusted downwards by R10, 000 million due to intended suspension of supplying of electricity in Rossenekal and underperformance variance in the first six months of the current financial year.
- **Other materials** - the budget has been adjusted downwards by R8, 185 million due to a reduction on repairs and maintenance. In addition, the reduction was based on the mid-year performance.
- **Contracted services** – the budget for contracted services has been adjusted upwards by R3, 007 million. However, cognizance should be taken that the contracted services is outside the norm that ranges between 2% and 5% since it is 13% after adjustment.
- **Other expenditure** – the budget has been adjusted downwards by R925 thousand based on the mid year performance.

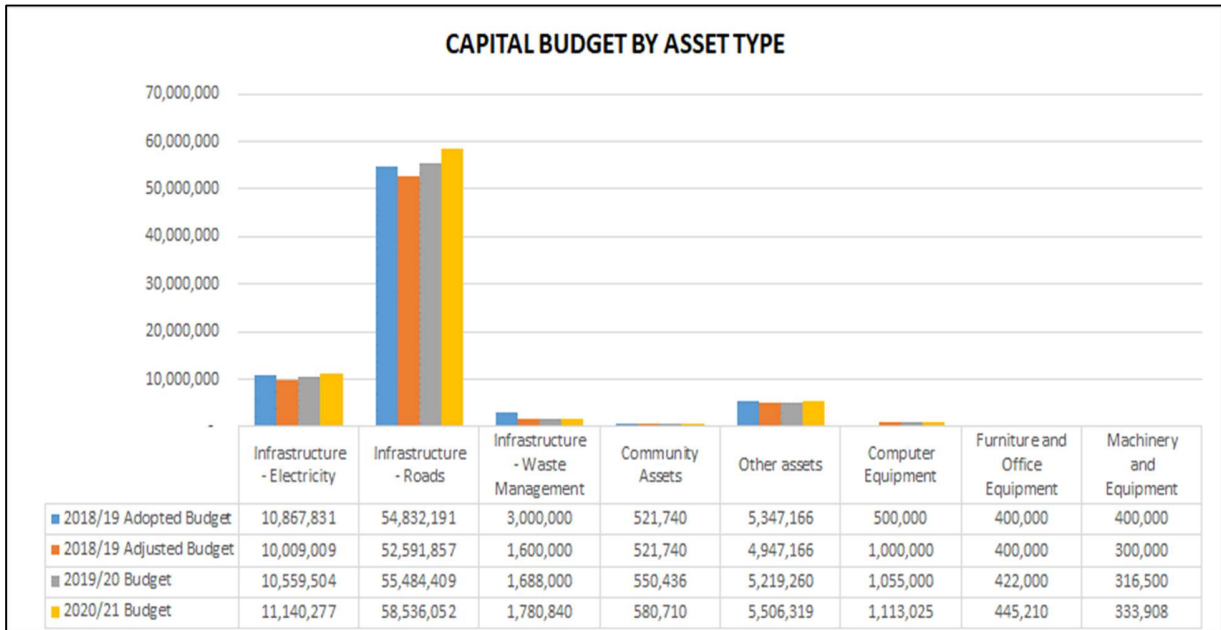
Capital expenditure

- The total capital expenditure budget has been adjusted downwards from R75, 869 million to R71, 370 million and the adjustment was informed by a reduction in some of internally funded projects.

The capital projects are classified as according to their asset type and the proportion thereof for 2018/19 financial year is as follows:

- Community assets (1%)
- Infrastructure assets – Electricity (14%)
- Infrastructure assets – Road transport (74%)
- Infrastructure assets – Waste management (2%)
- Other assets (9%)

Adjustment budget 2018/19



Adjustment budget 2018/19

Table B2: Adjustment Budget – Standard Classification

Standard Description	Budget Year 2018/19									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	2019/20 Adjusted Budget	2020/21 Adjusted Budget
Revenue - Functional											
Governance and administration	203,714	-	-	-	-	-	(5,431)	(5,431)	198,283	210,661	228,474
Executive and council	42,873	-	-	-	-	-	-	-	42,873	45,668	48,978
Finance and administration	152,939	-	-	-	-	-	(5,431)	(5,431)	147,508	156,651	170,573
Internal audit	7,902	-	-	-	-	-	-	-	7,902	8,342	8,923
Community and public safety	18,637	-	-	-	-	-	13	13	18,650	20,131	21,414
Community and social services	7,973	-	-	-	-	-	-	-	7,973	8,606	9,201
Sport and recreation	10,664	-	-	-	-	-	13	13	10,677	11,525	12,213
Public safety	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	185,532	-	-	-	-	-	(3,293)	(3,293)	182,239	192,012	203,727
Planning and development	17,319	-	-	-	-	-	(211)	(211)	17,107	17,962	18,857
Road transport	167,196	-	-	-	-	-	(3,082)	(3,082)	164,114	172,989	183,760
Environmental protection	1,018	-	-	-	-	-	-	-	1,018	1,060	1,111
Trading services	132,730	-	-	-	-	-	(11,927)	(11,927)	120,804	126,639	134,873
Energy sources	109,537	-	-	-	-	-	(7,498)	(7,498)	102,039	102,422	112,351
Water management	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Waste management	23,193	-	-	-	-	-	(4,428)	(4,428)	18,765	24,217	22,522
Other	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	540,614	-	-	-	-	-	(20,638)	(20,638)	519,975	549,442	588,488
Expenditure - Functional											
Governance and administration	182,866	-	-	-	-	-	1,690	1,690	184,555	195,697	207,236
Executive and council	42,558	-	-	-	-	-	(2,559)	(2,559)	39,998	42,544	44,937
Finance and administration	132,513	-	-	-	-	-	2,933	2,933	135,446	143,514	152,099
Internal audit	7,795	-	-	-	-	-	1,316	1,316	9,111	9,639	10,201
Community and public safety	18,191	-	-	-	-	-	(2,915)	(2,915)	15,276	16,266	17,307
Community and social services	7,709	-	-	-	-	-	(2,146)	(2,146)	5,563	5,942	6,338
Sport and recreation	10,482	-	-	-	-	-	(769)	(769)	9,713	10,324	10,969
Public safety	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	142,333	-	-	-	-	-	(9,196)	(9,196)	133,138	141,029	149,411
Planning and development	16,988	-	-	-	-	-	(1,175)	(1,175)	15,813	16,818	17,882
Road transport	124,365	-	-	-	-	-	(7,768)	(7,768)	116,597	123,435	130,703
Environmental protection	981	-	-	-	-	-	(253)	(253)	728	776	826
Trading services	127,918	-	-	-	-	-	(11,718)	(11,718)	116,200	122,197	129,112
Energy sources	105,653	-	-	-	-	-	(13,007)	(13,007)	92,646	97,727	103,170
Water management	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Waste management	22,265	-	-	-	-	-	1,289	1,289	23,554	24,471	25,942
Other	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	471,308	-	-	-	-	-	(22,140)	(22,140)	449,168	475,188	503,066
Surplus/ (Deficit) for the year	69,306	-	-	-	-	-	1,501	1,501	70,807	74,254	85,422

Table B3: Adjustment Budget – Municipal Vote

Adjustment budget 2018/19

Vote Description	Budget Year 2018/19									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 Vote											
Vote 1 - Budget and Treasury	38,168	-	-	-	-	-	-	-	38,168	40,432	43,312
Vote 2 - Corporate Services	31,469	-	-	-	-	-	-	-	31,469	33,780	35,653
Vote 3 - Development Planning	64,695	-	-	-	-	-	(5,423)	(5,423)	59,272	64,728	74,518
Vote 4 - Executive and Council	39,939	-	-	-	-	-	(8)	(8)	39,931	41,372	43,157
Vote 5 - Executive Support	127,644	-	-	-	-	-	(7,166)	(7,166)	120,478	132,346	137,021
Vote 6 - Municipal Manager	211,110	-	-	-	-	-	(7,830)	(7,830)	203,280	208,444	224,976
Vote 7 - Technical Services	11,493	-	-	-	-	-	(211)	(211)	11,282	11,567	12,218
Vote 8 - Community Services	16,094	-	-	-	-	-	-	-	16,094	16,773	17,634
Total Revenue by Vote	540,614	-	-	-	-	-	(20,638)	(20,638)	519,975	549,442	588,488
Expenditure by Vote											
Vote 1 - Budget and Treasury	37,886	-	-	-	-	-	(2,579)	(2,579)	35,307	37,539	39,603
Vote 2 - Corporate Services	31,112	-	-	-	-	-	6,193	6,193	37,306	39,485	41,801
Vote 3 - Development Planning	47,233	-	-	-	-	-	3,839	3,839	51,072	54,123	57,387
Vote 4 - Executive and Council	37,865	-	-	-	-	-	(7,265)	(7,265)	30,600	32,421	34,349
Vote 5 - Executive Support	105,457	-	-	-	-	-	(5,124)	(5,124)	100,333	105,856	112,209
Vote 6 - Municipal Manager	185,027	-	-	-	-	-	(17,325)	(17,325)	167,702	177,173	187,287
Vote 7 - Technical Services	11,188	-	-	-	-	-	(1,212)	(1,212)	9,977	10,588	11,239
Vote 8 - Community Services	15,539	-	-	-	-	-	1,334	1,334	16,872	18,005	19,192
Total Expenditure by Vote	471,308	-	-	-	-	-	(22,140)	(22,140)	449,168	475,188	503,066
Surplus/ (Deficit) for the year	69,306	-	-	-	-	-	1,501	1,501	70,807	74,254	85,422

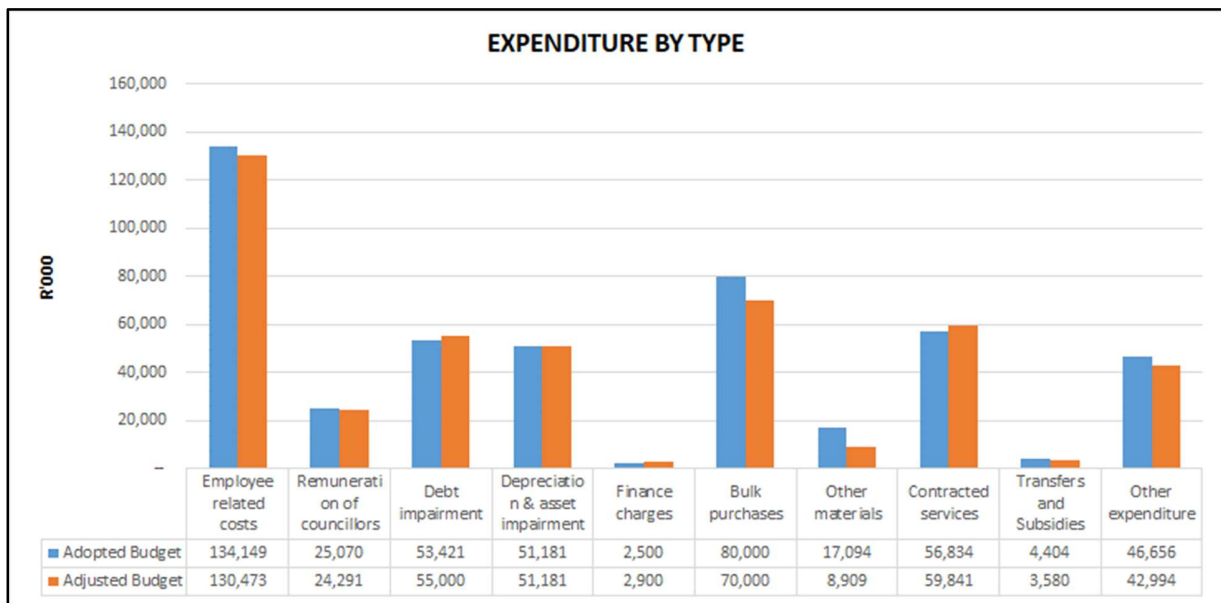
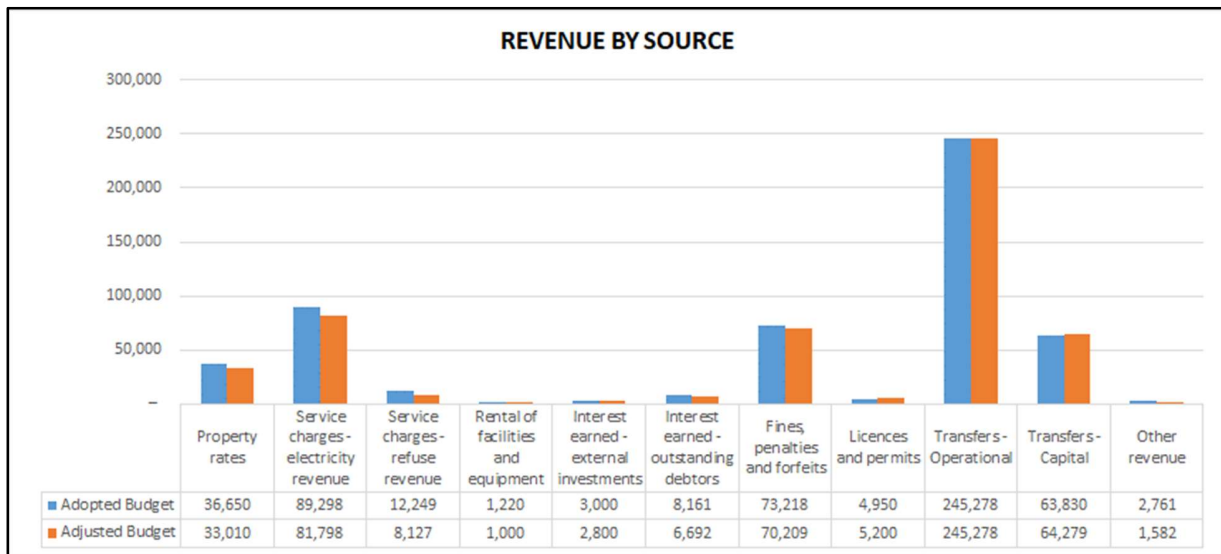
The above two tables (Table B2 and B3) summarize present comparison of original budget and adjusted budget for both revenue and operating expenditure. As explained under Table B1, these table also show that the budgeted total revenue has decreased from R540, 614 million to R519, 975 million while operating expenditure has decreased from R471, 308 million to R449, 168 million. The net effect of the adjusted budget is a surplus of R70, 807 million that took into consideration non cash item (depreciation and debt impairment) amounting to R106, 181 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.

Adjustment budget 2018/19

Table B4: Adjustment Budget–Revenue and Expenditure

Description	Budget Year 2018/19									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	36,650	-	-	-	-	-	(3,640)	(3,640)	33,010	34,793	36,707	
Service charges - electricity revenue	89,298	-	-	-	-	-	(7,500)	(7,500)	81,798	86,215	90,956	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	12,249	-	-	-	-	-	(4,121)	(4,121)	8,127	8,566	9,037	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	1,220	-	-	-	-	-	(220)	(220)	1,000	1,054	1,112	
Interest earned - external investments	3,000	-	-	-	-	-	(200)	(200)	2,800	2,951	3,114	
Interest earned - outstanding debtors	8,161	-	-	-	-	-	(1,468)	(1,468)	6,692	7,054	7,442	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	73,218	-	-	-	-	-	(3,009)	(3,009)	70,209	74,000	78,070	
Licences and permits	4,950	-	-	-	-	-	250	250	5,200	5,481	5,782	
Agency services	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	245,278	-	-	-	-	-	-	-	245,278	259,940	283,775	
Other revenue	2,761	-	-	-	-	-	(1,179)	(1,179)	1,582	1,668	1,759	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue (excl capital transf)	476,784	-	-	-	-	-	(21,087)	(21,087)	455,697	481,721	517,754	
Expenditure By Type												
Employee related costs	134,149	-	-	-	-	-	(3,676)	(3,676)	130,473	139,476	148,890	
Remuneration of councillors	25,070	-	-	-	-	-	(779)	(779)	24,291	25,603	27,011	
Debt impairment	53,421	-	-	-	-	-	1,579	1,579	55,000	57,935	61,122	
Depreciation & asset impairment	51,181	-	-	-	-	-	-	-	51,181	53,944	56,911	
Finance charges	2,500	-	-	-	-	-	400	400	2,900	3,067	3,225	
Bulk purchases	80,000	-	-	-	-	-	(10,000)	(10,000)	70,000	73,780	77,838	
Other materials	17,094	-	-	-	-	-	(8,185)	(8,185)	8,909	9,389	9,905	
Contracted services	56,834	-	-	-	-	-	3,007	3,007	59,841	62,699	66,148	
Transfers and subsidies	4,404	-	-	-	-	-	(824)	(824)	3,580	3,777	3,985	
Other expenditure	46,656	-	-	-	-	-	(3,662)	(3,662)	42,994	45,528	48,031	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure	471,308	-	-	-	-	-	(22,139)	(22,139)	449,169	475,188	503,066	
Surplus/(Deficit)	5,476	-	-	-	-	-	1,052	1,052	6,528	6,533	14,688	
Transfers and subsidies - capital	63,830	-	-	-	-	-	449	449	64,279	67,721	70,734	
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) before taxation	69,306	-	-	-	-	-	1,501	1,501	70,807	74,254	85,422	
Taxation	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	69,306	-	-	-	-	-	1,501	1,501	70,807	74,254	85,422	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	69,306	-	-	-	-	-	1,501	1,501	70,807	74,254	85,422	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	69,306	-	-	-	-	-	1,501	1,501	70,807	74,254	85,422	

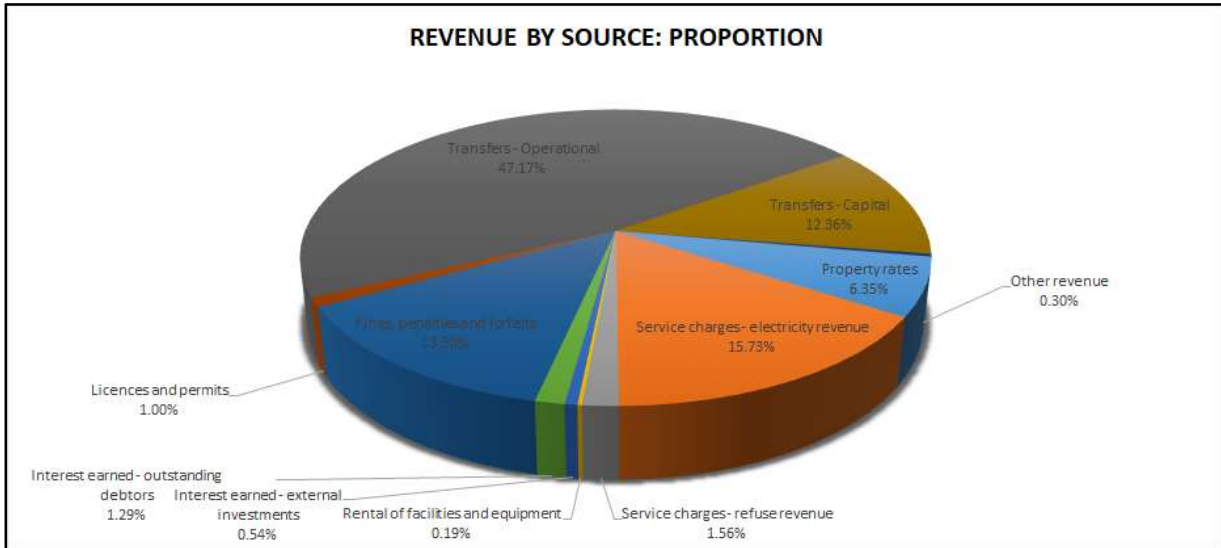
Adjustment budget 2018/19



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

Revenue

Revenue to be generated from property rates, service charges, fines and transfers and grants form a significant percentage of the revenue basket of the municipality. These revenue sources comprise 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 60% to the budgeted revenue while 78% 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:

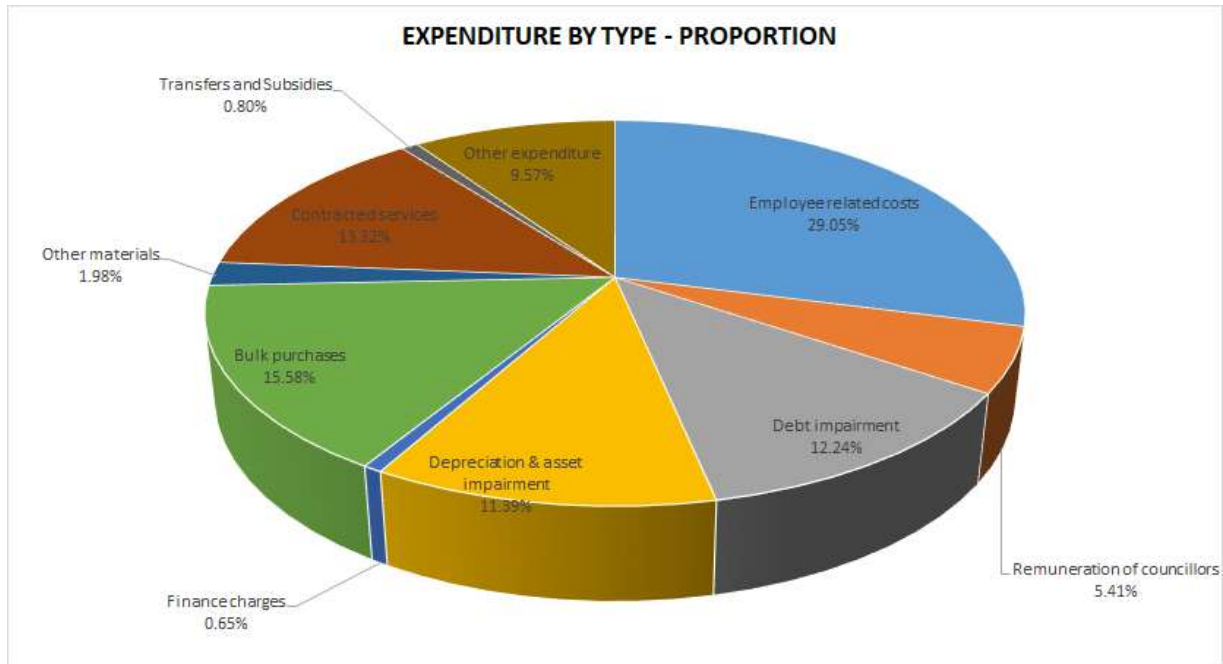
- Licenses and permits (1%);

Revenue sources adjusted downwards:

- Property rates (6.35%);
- Service charges – refuse (1.56%);
- Interest on outstanding debtors (1.29%).
- Fines (13.50%)
- Other revenue (0.30%).
- Rental of facilities and equipment (0.19%);
- Interest on external investment (0.54%);

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 not affected by adjustment budget:

- Depreciation and asset impairment; and

Expenditure items adjusted upwards:

- Finance charges (0.65%)
- Contracted services (13.32%)
- Debt impairment (11.39%)

Expenditure items adjusted downwards:

- Other materials (1.98%); and
- Employee related cost (29.05%);
- Remuneration of Councillors (5.41%)
- Other expenditure (9.57%);
- Bulk purchase (15.58%) and
- Transfers and subsidies (0.80%)

Table B5: Adjustment Capital Budget – vote and funding

Description	Budget Year 2018/19									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 - Functional											
Governance and administration	2,200	-	-	-	-	-	-	-	2,200	1,400	1,400
Executive and council	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2,200	-	-	-	-	-	-	-	2,200	1,400	1,400
Internal audit	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	522	-	-	-	-	-	-	-	522	-	-
Community and social services	522	-	-	-	-	-	-	-	522	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	59,279	-	-	-	-	-	(2,240)	(2,240)	57,039	63,896	50,377
Planning and development	-	-	-	-	-	-	-	-	-	-	-
Road transport	59,279	-	-	-	-	-	(2,240)	(2,240)	57,039	63,896	50,377
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Trading services	13,868	-	-	-	-	-	(2,259)	(2,259)	11,609	19,827	32,870
Energy sources	10,868	-	-	-	-	-	(859)	(859)	10,009	19,827	32,870
Water management	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Waste management	3,000	-	-	-	-	-	(1,400)	(1,400)	1,600	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	75,869	-	-	-	-	-	(4,499)	(4,499)	71,370	85,123	84,647
Funded by:											
National Government	55,504	-	-	-	-	-	449	449	55,953	58,888	61,508
Provincial Government	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55,504	-	-	-	-	-	449	449	55,953	58,888	61,508
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20,365	-	-	-	-	-	(4,948)	(4,948)	15,417	26,235	23,139
Total Capital Funding	75,869	-	-	-	-	-	(4,499)	(4,499)	71,370	85,123	84,647

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 2018/19 financial year, R28,344 million has been allocated of the total R71,370 million capital budget, which totals to 39,71%. This allocation increases to R45,260 million in 2019/20 and then decreases to R42, 723 million in 2020/21.

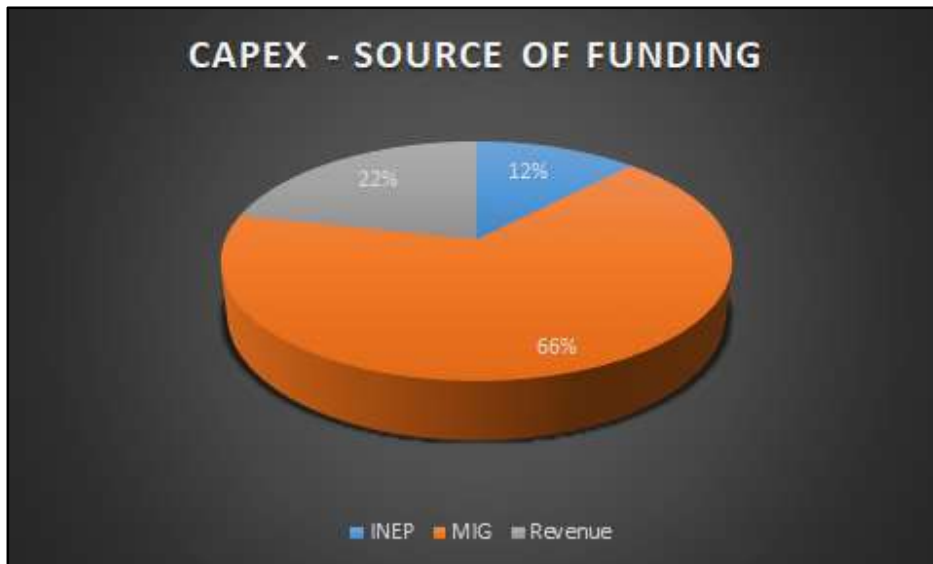
The single-year capital expenditure budget has been appropriated at R43, 026 million (60, 29% of the total capital budget) for the 2018/19 financial year and decreases to R39, 864 million in 2019/20 and then escalates to R41, 924 million in 2020/21.

Adjustment budget 2018/19

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
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	900	-	-	-	-	-	500	500	1,900	1,400	1,400
Vote 5 - Community Services	3,000	-	-	-	-	-	(1,400)	(1,400)	1,600	-	11,896
Vote 6 - Technical Services	26,643	-	-	-	-	-	(2,669)	(2,669)	24,844	43,860	29,427
Vote 7 - Development Planning	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	30,543	-	-	-	-	-	(3,569)	(3,569)	28,344	45,260	42,723
Single-year expenditure to be adjusted											
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	500	-	-	-	-	-	(500)	(500)	-	-	-
Vote 4 - Corporate Services	800	-	-	-	-	-	-	-	300	-	-
Vote 5 - Community Services	522	-	-	-	-	-	-	-	522	-	-
Vote 6 - Technical Services	43,504	-	-	-	-	-	(430)	(430)	42,204	39,864	41,924
Vote 7 - Development Planning	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	45,326	-	-	-	-	-	(930)	(930)	43,026	39,864	41,924
Total Capital Expenditure - Vote	75,869	-	-	-	-	-	(4,499)	(4,499)	71,370	85,124	84,647

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.

Capital Expenditure: Sources of funding



Adjustment budget 2018/19

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 R47, 248 million (66%)
- Integrated National Electrification Programme Grant R8, 705 million (12%)
- Internally Generated Revenue R15, 417 million (22%)

Table B6: Adjustment Budget - Financial Position

Description	Budget Year 2018/19									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	
ASSETS												
Current assets												
Cash	2,456	-	-	-	-	-	6,235	6,235	8,691	4,240	13,354	
Call investment deposits	15,582	-	-	-	-	-	-	-	15,582	22,365	26,878	
Consumer debtors	40,483	-	-	-	-	-	-	-	40,483	46,568	50,568	
Other debtors	58,924	-	-	-	-	-	-	-	58,924	66,724	67,923	
Current portion of long-term receivables	-	-	-	-	-	-	-	-	-	-	-	
Inventory	3,400	-	-	-	-	-	-	-	3,400	3,300	3,150	
Total current assets	120,845	-	-	-	-	-	6,235	6,235	127,079	143,198	161,873	
Non current assets												
Long-term receivables	-	-	-	-	-	-	-	-	-	-	-	
Investments	-	-	-	-	-	-	-	-	-	-	-	
Investment property	53,728	-	-	-	-	-	-	-	53,728	53,728	53,728	
Investment in Associate	-	-	-	-	-	-	-	-	-	-	-	
Property, plant and equipment	1,016,632	-	-	-	-	-	-	-	1,016,632	1,099,459	1,082,736	
Agricultural	-	-	-	-	-	-	-	-	-	-	-	
Biological	-	-	-	-	-	-	-	-	-	-	-	
Intangible	291	-	-	-	-	-	-	-	291	291	291	
Other non-current assets	12,841	-	-	-	-	-	-	-	12,841	12,841	12,841	
Total non current assets	1,083,492	-	-	-	-	-	-	-	1,083,492	1,166,319	1,149,596	
TOTAL ASSETS	1,204,337	-	-	-	-	-	6,235	6,235	1,210,572	1,309,517	1,311,470	
LIABILITIES												
Current liabilities												
Bank overdraft	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	10,000	-	-	-	-	-	(3,189)	(3,189)	6,811	9,686	11,050	
Consumer deposits	5,260	-	-	-	-	-	-	-	5,260	5,463	5,689	
Trade and other payables	52,466	-	-	-	-	-	-	-	52,466	55,933	57,933	
Provisions	5,412	-	-	-	-	-	(3,000)	(3,000)	2,412	5,658	5,700	
Total current liabilities	73,138	-	-	-	-	-	(6,189)	(6,189)	66,949	76,739	80,372	
Non current liabilities												
Borrowing	30,677	-	-	-	-	-	(7,437)	(7,437)	23,240	13,554	2,504	
Provisions	85,952	-	-	-	-	-	-	-	85,952	89,406	92,380	
Total non current liabilities	116,629	-	-	-	-	-	(7,437)	(7,437)	109,192	102,960	94,884	
TOTAL LIABILITIES	189,767	-	-	-	-	-	(13,626)	(13,626)	176,141	179,699	175,256	
NET ASSETS	1,014,570	-	-	-	-	-	19,861	19,861	1,034,431	1,129,818	1,136,214	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)	1,014,570	-	-	-	-	-	16,861	16,861	1,031,431	1,087,763	1,141,503	
Reserves	-	-	-	-	-	-	-	-	-	-	-	
Minorities' interests	-	-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	1,014,570	-	-	-	-	-	16,861	16,861	1,031,431	1,087,763	1,141,503	

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 2018/19										Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2019/20	+2 2020/21
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates	28,587	-	-	-	-	-	(7,790)	(7,790)	20,797	21,920	23,125	
Service charges	89,922	-	-	-	-	-	(9,212)	(9,212)	80,709	85,067	89,747	
Other revenue	18,225	-	-	-	-	-	499	499	18,724	17,475	18,436	
Government - operating	245,278	-	-	-	-	-	-	-	245,278	259,940	283,775	
Government - capital	63,830	-	-	-	-	-	-	-	63,830	67,721	70,734	
Interest	4,632	-	-	-	-	-	(462)	(462)	4,170	3,868	4,081	
Dividends	-	-	-	-	-	-	-	-	-	-	-	
Payments												
Suppliers and employees	(359,801)	-	-	-	-	-	23,293	23,293	(336,508)	(356,475)	(377,824)	
Finance charges	(2,500)	-	-	-	-	-	(400)	(400)	(2,900)	(3,057)	(3,225)	
Transfers and Grants	(4,404)	-	-	-	-	-	824	824	(3,580)	(3,777)	(3,985)	
NET CASH FROM/(USED) OPERATING ACTIVITIES	83,769	-	-	-	-	-	6,751	6,751	90,520	92,682	104,865	
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE	2,000	-	-	-	-	-	-	-	2,000	-	-	
Decrease (Increase) in non-current debtors	2,000	-	-	-	-	-	(2,000)	(2,000)	-	-	-	
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	
Payments												
Capital assets	(75,869)	-	-	-	-	-	8,068	8,068	(67,801)	(80,866)	(80,415)	
NET CASH FROM/(USED) INVESTING ACTIVITIES	(71,869)	-	-	-	-	-	6,068	6,068	(65,801)	(80,866)	(80,415)	
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	171	-	-	-	-	-	-	-	171	203	227	
Payments												
Repayment of borrowing	(10,000)	-	-	-	-	-	3,189	3,189	(6,811)	(9,686)	(11,050)	
NET CASH FROM/(USED) FINANCING ACTIVITIES	(9,829)	-	-	-	-	-	3,189	3,189	(6,640)	(9,483)	(10,824)	
NET INCREASE/ (DECREASE) IN CASH HELD	2,071	-	-	-	-	-	16,008	16,008	18,079	2,333	13,626	
Cash/cash equivalents at the year begin:	15,968	-	-	-	-	-	(9,773)	(9,773)	6,194	24,273	26,606	
Cash/cash equivalents at the year end:	18,038	-	-	-	-	-	6,235	6,235	24,273	26,606	40,232	

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 increases because of healthy increase in operational activities due to implementations of various interventions, i.e. extensive debt collection drive, cost containment measures etc. The 2018/19 MTREF has been informed by the planning principle of ensuring adequate cash generation over the medium-term. Cash and cash equivalents at year end totals to R24, 064 million and at the beginning of the 2018/19 financial year the municipality had a positive opening balance of R15, 968 million. The cash and cash equivalent fairly increases to R22, 972 million and R40, 015 million in the two respective outer years.

Table B8: Adjustment Budget – Cash Backed Reserves

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash and investments available											
Cash/cash equivalents at the year end	18,038	-	-	-	-	-	6,235	6,235	24,273	26,606	40,232
Other current investments > 90 days	-	-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:	18,038	-	-	-	-	-	6,235	6,235	24,273	26,606	40,232
Applications of cash and investments											
Unspent conditional transfers	466	-	-	-	-	-	-	-	466	466	466
Unspent borrowing	-	-	-	-	-	-	-	-	-	-	-
Statutory requirements	1,458	-	-	-	-	-	-	-	1,458	3,428	3,864
Other working capital requirements	(7,483)	-	-	-	-	-	1,918	1,918	(5,565)	(8,970)	(9,927)
Other provisions	5,412	-	-	-	-	-	-	-	5,412	5,658	5,700
Long term investments committed	-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:	(147)	-	-	-	-	-	1,918	1,918	1,771	583	103
Surplus(shortfall)	18,185	-	-	-	-	-	4,317	4,317	22,502	26,023	40,129

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 2018/19 MTREF together with this adjustment budget and considering the requirements of section 18 of the MFMA, it can be concluded that the 2018/19 Adjustment Budget is funded due to the cash surplus as opposed to a deficit.

Adjustment budget 2018/19

Table B9: Adjustment Budget – Asset Management

Description	Budget Year 2018/19									Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2019/20 Adjusted Budget	+2 2020/21 Adjusted Budget
CAPITAL EXPENDITURE											
Total New Assets to be adjusted	38,798					11	(3,548)	(3,537)	35,261	48,017	47,534
Roads Infrastructure	21,283						(2,678)	(2,678)	18,604	26,791	13,264
Storm water Infrastructure											
Electrical Infrastructure											
Water Supply Infrastructure	10,868					11	(870)	(859)	10,009	19,826	32,870
Sanitation Infrastructure											
Solid Waste Infrastructure											
Rail Infrastructure											
Coastal Infrastructure											
Information and Communication Infrastructure											
Infrastructure	32,150					11	(3,548)	(3,537)	28,613	46,617	46,134
Community Facilities											
Sport and Recreation Facilities											
Community Assets											
Heritage Assets											
Revenue Generating											
Non-revenue Generating											
Investment properties											
Operational Buildings	5,347						(400)	(400)	4,947		
Housing											
Other Assets	5,347						(400)	(400)	4,947		
Biological or Cultivated Assets											
Servitudes											
Licences and Rights											
Intangible Assets											
Computer Equipment	500						500	500	1,000	500	500
Furniture and Office Equipment	400								400	400	400
Machinery and Equipment	400						(100)	(100)	300	500	500
Transport Assets											
Land											
Zoo's, Marine and Non-biological Animals											
Total Renewal of Existing Assets to be adjusted	34,071						438	438	34,509	37,105	13,913
Roads Infrastructure	33,550						438	438	33,988	37,105	13,913
Storm water Infrastructure											
Electrical Infrastructure											
Water Supply Infrastructure											
Sanitation Infrastructure											
Solid Waste Infrastructure											
Rail Infrastructure											
Coastal Infrastructure											
Information and Communication Infrastructure											
Infrastructure	33,550						438	438	33,988	37,105	13,913
Community Facilities	522								522		
Sport and Recreation Facilities											
Community Assets	522								522		
Heritage Assets											
Revenue Generating											
Non-revenue Generating											
Investment properties											
Operational Buildings											
Housing											
Other Assets											
Biological or Cultivated Assets											
Servitudes											
Licences and Rights											
Intangible Assets											
Computer Equipment											
Furniture and Office Equipment											
Machinery and Equipment											
Transport Assets											
Land											
Zoo's, Marine and Non-biological Animals											
Total Upgrading of Existing Assets to be adjusted	3,000						(1,400)	(1,400)	1,600		23,200
Roads Infrastructure											
Storm water Infrastructure											
Electrical Infrastructure											
Water Supply Infrastructure											
Sanitation Infrastructure											
Solid Waste Infrastructure	3,000						(1,400)	(1,400)	1,600		11,896
Rail Infrastructure											
Coastal Infrastructure											
Information and Communication Infrastructure											
Infrastructure	3,000						(1,400)	(1,400)	1,600		11,896
Community Facilities											
Sport and Recreation Facilities											11,304
Community Assets											11,304
Heritage Assets											
Revenue Generating											
Non-revenue Generating											
Investment properties											
Operational Buildings											
Housing											
Other Assets											
Biological or Cultivated Assets											
Servitudes											
Licences and Rights											
Intangible Assets											
Computer Equipment											
Furniture and Office Equipment											
Machinery and Equipment											
Transport Assets											
Land											
Zoo's, Marine and Non-biological Animals											

Adjustment budget 2018/19

Total Capital Expenditure to be adjusted													
Roads Infrastructure	54,832	-	-	-	-	-	(2,240)	(2,240)	52,592	63,897	27,177		
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-		
Electrical Infrastructure	10,868	-	-	-	-	11	(870)	(859)	10,009	19,826	32,870		
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-	-		
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-		
Solid Waste Infrastructure	3,000	-	-	-	-	-	(1,400)	(1,400)	1,600	-	11,896		
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-		
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-		
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-		
Infrastructure	68,700	-	-	-	-	11	(4,510)	(4,499)	64,201	83,723	71,943		
Community Facilities	522	-	-	-	-	-	-	-	522	-	-		
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	11,304		
Community Assets	522	-	-	-	-	-	-	-	522	-	11,304		
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-		
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-		
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-		
Investment properties	-	-	-	-	-	-	-	-	-	-	-		
Operational Buildings	5,347	-	-	-	-	-	(400)	(400)	4,947	-	-		
Housing	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	5,347	-	-	-	-	-	(400)	(400)	4,947	-	-		
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-		
Servitudes	-	-	-	-	-	-	-	-	-	-	-		
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-		
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-		
Computer Equipment	500	-	-	-	-	-	500	500	1,000	500	500		
Furniture and Office Equipment	400	-	-	-	-	-	-	-	400	400	400		
Machinery and Equipment	400	-	-	-	-	-	(100)	(100)	300	500	500		
Transport Assets	-	-	-	-	-	-	-	-	-	-	-		
Land	-	-	-	-	-	-	-	-	-	-	-		
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-		
TOTAL CAPITAL EXPENDITURE to be adjusted	75,869	-	-	-	-	11	(4,510)	(4,499)	71,370	85,123	84,647		

Adjustment budget 2018/19

ASSET REGISTER SUMMARY - PPE (WDV)												
Roads Infrastructure	659,258	-	-	-	-	-	-	-	659,258	770,977	749,348	
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure	70,460	-	-	-	-	-	-	-	70,460	70,460	70,460	
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure	4,080	-	-	-	-	-	-	-	4,080	4,080	4,080	
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure	733,798	-	-	-	-	-	-	-	733,798	845,518	823,888	
Community Facilities	-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	53,575	-	-	-	-	-	-	-	53,575	53,575	64,880	
Community Assets	53,575	-	-	-	-	-	-	-	53,575	53,575	64,880	
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings	136,633	-	-	-	-	-	-	-	136,633	106,440	98,742	
Housing	-	-	-	-	-	-	-	-	-	-	-	
Other Assets	136,633	-	-	-	-	-	-	-	136,633	106,440	98,742	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights	291	-	-	-	-	-	-	-	291	291	291	
Intangible Assets	291	-	-	-	-	-	-	-	291	291	291	
Computer Equipment	6,620	-	-	-	-	-	-	-	6,620	7,120	7,620	
Furniture and Office Equipment	36,276	-	-	-	-	-	-	-	36,276	36,676	37,076	
Machinery and Equipment	47,384	-	-	-	-	-	-	-	47,384	47,784	48,184	
Transport Assets	2,346	-	-	-	-	-	-	-	2,346	2,346	2,346	
Land	-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	1,016,923	-	-	-	-	-	-	-	1,016,923	1,099,750	1,083,027	
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment	51,181	-	-	-	-	-	-	-	51,181	53,944	56,911	
Repairs and Maintenance by asset class	17,950	-	-	-	-	-	(7,576)	(7,576)	10,374	10,429	11,002	
Roads Infrastructure	4,000	-	-	-	-	-	(2,000)	(2,000)	2,000	2,108	2,224	
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure	3,000	-	-	-	-	-	(2,000)	(2,000)	1,000	1,054	1,112	
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure	3,400	-	-	-	-	-	304	304	3,704	3,400	3,587	
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure	10,400	-	-	-	-	-	(3,696)	(3,696)	6,704	6,562	6,923	
Community Facilities	-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	
Community Assets	-	-	-	-	-	-	-	-	-	-	-	
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings	2,000	-	-	-	-	-	(1,000)	(1,000)	1,000	1,054	1,112	
Housing	-	-	-	-	-	-	-	-	-	-	-	
Other Assets	2,000	-	-	-	-	-	(1,000)	(1,000)	1,000	1,054	1,112	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	3,550	-	-	-	-	-	(1,880)	(1,880)	1,670	1,759	1,856	
Transport Assets	2,000	-	-	-	-	-	(1,000)	(1,000)	1,000	1,054	1,112	
Land	-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	69,131	-	-	-	-	-	(7,576)	(7,576)	61,555	64,373	67,914	
Renewal and upgrading of Existing Assets as % of total capex	48.9%	0.0%							50.6%	43.6%	43.8%	
Renewal and upgrading of Existing Assets as % of deprecn*	72.4%	0.0%							70.6%	68.8%	65.2%	
R&M as a % of PPE	1.8%	0.0%							1.0%	0.9%	1.0%	
Renewal and upgrading and R&M as a % of PPE	5.4%	0.0%							4.6%	4.3%	4.4%	

Adjustment budget 2018/19

Table B10: Adjustment Budget – Service Delivery Measurement

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets											
Water:											
Piped water inside dwelling	-	-	-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:											
Flush toilet (connected to sewerage)	-	-	-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-	-
Chemical toilet	-	-	-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)	-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
Bucket toilet	-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-	-	-	-	-	-
Energy:											
Electricity (at least min. service level)	65,775	-	-	-	-	-	-	-	65,775	69,458	73,278
Electricity - prepaid (> min.service level)	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	65,775	-	-	-	-	-	-	-	65,775	69,458	73,278
Electricity (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-	-	-
Other energy sources	3,600	-	-	-	-	-	-	-	3,600	3,480	3,000
<i>Below Minimum Service Level sub-total</i>	3,600	-	-	-	-	-	-	-	3,600	3,480	3,000
Total number of households	69,375	-	-	-	-	-	-	-	69,375	72,938	76,278
Refuse:											
Removed at least once a week (min service)	11,434	-	-	-	-	-	-	-	11,434	11,534	11,534
Minimum Service Level and Above sub-total	11,434	-	-	-	-	-	-	-	11,434	11,534	11,534
Removed less frequently than once a week	405	-	-	-	-	-	-	-	405	405	405
Using communal refuse dump	1,993	-	-	-	-	-	-	-	1,993	1,993	1,993
Using own refuse dump	42,524	-	-	-	-	-	-	-	42,524	42,524	42,524
Other rubbish disposal	703	-	-	-	-	-	-	-	703	703	703
No rubbish disposal	8,504	-	-	-	-	-	-	-	8,504	8,504	8,504
<i>Below Minimum Service Level sub-total</i>	54,129	-	-	-	-	-	-	-	54,129	54,129	54,129
Total number of households	65,563	-	-	-	-	-	-	-	65,563	65,663	65,663
Households receiving Free Basic Service											
Water (6 kilolitres per household per month)	-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)	-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)	-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)	-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)											
Water (6 kilolitres per indigent household per month)	-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)	-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)	-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided	-	-	-	-	-	-	-	-	-	-	-
Highest level of free service provided											
Property rates (R'000 value threshold)	30,000	-	-	-	-	-	-	-	30,000	30,000	30,000
Water (kilolitres per household per month)	-	-	-	-	-	-	-	-	-	50	50
Sanitation (kilolitres per household per month)	-	-	-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)	-	-	-	-	-	-	-	-	-	-	-
Electricity (kw per household per month)	50	-	-	-	-	-	-	-	50	-	-
Refuse (average litres per week)	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided (R'000)											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	-	-	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess	9,112,121	-	-	-	-	-	-	-	9,112,121	6,927,887	7,308,921
Water (in excess of 6 kilolitres per indigent household per month)	-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)	-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)	-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates	-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	9,112,121	-	-	-	-	-	-	-	9,112,121	6,927,887	7,308,921

PART 2 – SUPPORTING DOCUMENTATION

Table SB 1: Adjustment Budget – Budgeted Financial Performance

Description	Budget Year 2018/19										Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
REVENUE ITEMS												
Property rates												
Total Property Rates	45,762	-	-	-	-	-	(3,640)	(3,640)	42,123	41,721	44,016	
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>	9,112	-	-	-	-	-	-	-	9,112	6,928	7,309	
Net Property Rates	36,650	-	-	-	-	-	(3,640)	(3,640)	33,010	34,793	36,707	
Service charges - electricity revenue												
Total Service charges - electricity revenue	89,298	-	-	-	-	-	(7,500)	(7,500)	81,798	86,215	90,956	
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>	-	-	-	-	-	-	-	-	-	-	-	
<i>less Cost of Free Basis Services (50 kwh per indigent household per month)</i>	-	-	-	-	-	-	-	-	-	-	-	
Net Service charges - electricity revenue	89,298	-	-	-	-	-	(7,500)	(7,500)	81,798	86,215	90,956	
Service charges - refuse revenue												
Total refuse removal revenue	12,249	-	-	-	-	-	(4,121)	(4,121)	8,127	8,566	9,037	
Total landfill revenue	-	-	-	-	-	-	-	-	-	-	-	
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>	-	-	-	-	-	-	-	-	-	-	-	
<i>less Cost of Free Basis Services (removed once a week to indigent households)</i>	-	-	-	-	-	-	-	-	-	-	-	
Net Service charges - refuse revenue	12,249	-	-	-	-	-	(4,121)	(4,121)	8,127	8,566	9,037	
Other Revenue By Source												
Administrative Handling Fees	2	-	-	-	-	-	-	-	2	2	2	
Inspection Fees:Facilities	32	-	-	-	-	-	(3)	(3)	29	30	32	
Plan Printing and Duplicates	497	-	-	-	-	-	(266)	(266)	231	244	257	
Advertisements	1	-	-	-	-	-	24	24	25	27	28	
Application Fees for Land Usage	1	-	-	-	-	-	106	106	108	114	120	
Building Plan Clause Levy	1,296	-	-	-	-	-	(557)	(557)	739	779	821	
Clearance Certificates	878	-	-	-	-	-	(456)	(456)	422	445	469	
Exempted Parking	2	-	-	-	-	-	(1)	(1)	1	1	1	
Photocopies and Faxes	12	-	-	-	-	-	(6)	(6)	6	6	6	
Valuation Services	40	-	-	-	-	-	(20)	(20)	20	21	22	
Total 'Other' Revenue	2,761	-	-	-	-	-	(1,179)	(1,179)	1,582	1,668	1,759	
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages	109,440	-	-	-	-	-	(6,092)	(6,092)	103,348	105,008	111,906	
Pension and UIF Contributions	784	-	-	-	-	-	(49)	(49)	735	-	-	
Medical Aid Contributions	4,826	-	-	-	-	-	(100)	(100)	4,726	5,531	5,900	
Overtime	1,774	-	-	-	-	-	334	334	2,108	2,253	2,405	
Performance Bonus	-	-	-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance	8,965	-	-	-	-	-	1,078	1,078	10,043	17,171	18,260	
Cellphone Allowance	-	-	-	-	-	-	-	-	-	4,010	4,248	
Housing Allowances	151	-	-	-	-	-	9	9	160	171	183	
Other benefits and allowances	7,138	-	-	-	-	-	463	463	7,601	3,458	3,990	
Payments in lieu of leave	892	-	-	-	-	-	282	282	1,173	1,254	1,339	
Long service awards	180	-	-	-	-	-	398	398	578	618	660	
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-	-	-	
sub-total	134,149	-	-	-	-	-	(3,676)	(3,676)	130,473	139,476	148,890	
<i>Less: Employees costs capitalised to PPE</i>	-	-	-	-	-	-	-	-	-	-	-	
Total Employee related costs	134,149	-	-	-	-	-	(3,676)	(3,676)	130,473	139,476	148,890	
Contributions recognised - capital												
<i>List contributions by contract - None</i>	-	-	-	-	-	-	-	-	-	-	-	
Total Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment	50,803	-	-	-	-	-	-	-	50,803	53,944	56,911	
Lease amortisation	378	-	-	-	-	-	-	-	378	-	-	
Capital asset impairment	-	-	-	-	-	-	-	-	-	-	-	
Depreciation resulting from revaluation of PPE	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation & asset impairment	51,181	-	-	-	-	-	-	-	51,181	53,944	56,911	
Bulk purchases												
Electricity Bulk Purchases	80,000	-	-	-	-	-	(10,000)	(10,000)	70,000	73,780	77,838	
Water Bulk Purchases	-	-	-	-	-	-	-	-	-	-	-	
Total bulk purchases	80,000	-	-	-	-	-	(10,000)	(10,000)	70,000	73,780	77,838	
Transfers and grants												
Cash transfers and grants	-	-	-	-	-	-	-	-	-	-	-	
Non-cash transfers and grants	-	-	-	-	-	-	-	-	-	-	-	
Total transfers and grants	-	-	-	-	-	-	-	-	-	-	-	

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Contracted services													
Electrical	4,348	-	-	-	-	-	-	-	4,348	4,583	4,835		
Business and Advisory: Communications	2,000	-	-	-	-	-	(500)	(500)	1,500	1,581	1,668		
Legal Advice and Litigation	2,500	-	-	-	-	-	2,855	2,855	5,355	5,644	5,955		
Maintenance of Unspecified Assets	3,400	-	-	-	-	-	304	304	3,704	3,400	3,587		
Administrative and Support Staff	3,400	-	-	-	-	-	-	-	3,400	3,584	3,781		
Accounting and Auditing	16,064	-	-	-	-	-	390	390	16,454	17,225	18,174		
Business and Advisory: Project Management	1,100	-	-	-	-	-	(100)	(100)	1,000	1,054	1,112		
Business and Advisory: Valuer	250	-	-	-	-	-	-	-	250	264	278		
Refuse Removal	7,000	-	-	-	-	-	(600)	(600)	6,400	6,746	7,117		
Security Services	11,000	-	-	-	-	-	2,000	2,000	13,000	13,702	14,456		
Traffic Fines Management	700	-	-	-	-	-	(100)	(100)	600	632	667		
Cellular Contract (Subscription and Calls)	585	-	-	-	-	-	(360)	(360)	225	237	250		
Event Promoters	1,267	-	-	-	-	-	(100)	(100)	1,167	1,230	1,297		
Interior Decorator	200	-	-	-	-	-	(100)	(100)	100	300	317		
Stage and Sound Crew	250	-	-	-	-	-	-	-	250	264	278		
Transportation	200	-	-	-	-	-	-	-	200	211	222		
Burial Services	200	-	-	-	-	-	(100)	(100)	100	105	111		
Catering Services	2,370	-	-	-	-	-	(582)	(582)	1,788	1,937	2,044		
sub-total	56,834	-	-	-	-	-	3,007	3,007	59,841	62,699	66,148		
Allocations to organs of state:													
Electricity	-	-	-	-	-	-	-	-	-	-	-		
Water	-	-	-	-	-	-	-	-	-	-	-		
Sanitation	-	-	-	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-	-		
Total contracted services	56,834	-	-	-	-	-	3,007	3,007	59,841	62,699	66,148		
Other Expenditure By Type													
Collection costs	-	-	-	-	-	-	-	-	-	-	-		
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-	-	-		
Consultant fees	-	-	-	-	-	-	-	-	-	-	-		
Audit fees	-	-	-	-	-	-	-	-	-	-	-		
General expenses	13,788	-	-	-	-	-	(2,282)	(2,282)	11,505	12,379	13,060		
Courier and Delivery Services	168	-	-	-	-	-	(10)	(10)	158	167	176		
Fines and Penalties: SARS	-	-	-	-	-	-	50	50	50	56	59		
Consumables Zero Rated	2,986	-	-	-	-	-	466	466	3,452	3,638	3,838		
Operating Leases	5,473	-	-	-	-	-	1,157	1,157	6,630	6,988	7,372		
Advertising Publicity and Marketing	308	-	-	-	-	-	(29)	(29)	278	294	310		
Assets less than the Capitalisation Threshold	650	-	-	-	-	-	(300)	(300)	350	369	389		
Bank Charges Facility and Card Fees	304	-	-	-	-	-	385	385	689	724	764		
Bursaries (Employees)	150	-	-	-	-	-	-	-	150	158	167		
Entertainment	19	-	-	-	-	-	(1)	(1)	19	18	18		
Insurance Underwriting: Premiums	5,500	-	-	-	-	-	(400)	(400)	5,100	5,375	5,671		
Learnerships and Internships	1,002	-	-	-	-	-	800	800	1,802	1,892	1,996		
Motor Vehicle Licence and Registrations	215	-	-	-	-	-	-	-	215	227	239		
Printing Publications and Books	5,260	-	-	-	-	-	(2,030)	(2,030)	3,230	3,298	3,479		
Professional Bodies Membership and Subscription	1,400	-	-	-	-	-	-	-	1,400	1,476	1,557		
Seminars Conferences Workshops and Events	1,504	-	-	-	-	-	(297)	(297)	1,207	1,272	1,342		
Servitudes and Land Surveys	2,150	-	-	-	-	-	(490)	(490)	1,660	1,749	1,845		
Signage	24	-	-	-	-	-	-	-	24	25	26		
Skills Development Fund Levy	1,254	-	-	-	-	-	10	10	1,264	1,346	1,420		
System Access and Information Fees	-	-	-	-	-	-	60	60	60	68	71		
Travel and Subsistence and Travel Agency and Vis	4,234	-	-	-	-	-	(750)	(750)	3,484	3,728	3,933		
Vehicle Tracking	266	-	-	-	-	-	-	-	266	281	296		
Total Other Expenditure	46,656	-	-	-	-	-	(3,662)	(3,662)	42,994	45,528	48,031		
Repairs and Maintenance by Expenditure Item													
Employee related costs	1,000	-	-	-	-	-	-	-	1,000	1,055	1,113		
Other materials	2,000	-	-	-	-	-	-	-	2,000	2,110	2,226		
Contracted Services	5,400	-	-	-	-	-	(1,696)	(1,696)	3,704	3,908	4,123		
Other Expenditure	9,550	-	-	-	-	-	(5,880)	(5,880)	3,670	3,356	2,996		
Total Repairs and Maintenance Expenditure	17,950	-	-	-	-	-	(7,576)	(7,576)	10,374	10,429	10,458		

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Table SB 2: Adjustment Budget – Financial position Budget

Description	Budget Year 2018/19									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
ASSETS											
Call investment deposits											
Call deposits	15,582	-	-	-	-	-	-	-	15,582	22,365	26,878
Other current investments	-	-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	15,582	-	-	-	-	-	-	-	15,582	22,365	26,878
Consumer debtors											
Consumer debtors	95,415	-	-	-	-	-	-	-	95,415	113,000	129,000
Less: provision for debt impairment	54,932	-	-	-	-	-	-	-	54,932	66,432	78,432
Total Consumer debtors	40,483	-	-	-	-	-	-	-	40,483	46,568	50,568
Debt impairment provision											
Balance at the beginning of the year	44,511	-	-	-	-	-	-	-	44,511	54,932	66,432
Contributions to the provision	10,421	-	-	-	-	-	-	-	10,421	11,500	12,000
Bad debts written off	-	-	-	-	-	-	-	-	-	-	-
Balance at end of year	54,932	-	-	-	-	-	-	-	54,932	66,432	78,432
Property, plant & equipment											
PPE at cost/valuation (excl. finance leases)	1,508,325	-	-	-	-	-	-	-	1,508,325	1,099,459	1,082,736
Leases recognised as PPE	21,084	-	-	-	-	-	-	-	21,084	-	-
Less: Accumulated depreciation	512,777	-	-	-	-	-	-	-	512,777	-	-
Total Property, plant & equipment	1,016,632	-	-	-	-	-	-	-	1,016,632	1,099,459	1,082,736
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)	-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities	10,000	-	-	-	-	-	(3,189)	(3,189)	6,811	9,686	11,050
Total Current liabilities - Borrowing	10,000	-	-	-	-	-	(3,189)	(3,189)	6,811	9,686	11,050
Trade and other payables											
Creditors	52,000	-	-	-	-	-	-	-	52,000	55,466	57,466
Unspent conditional grants and receipts	466	-	-	-	-	-	-	-	466	466	466
VAT	-	-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	52,466	-	-	-	-	-	-	-	52,466	55,933	57,933
Non current liabilities - Borrowing											
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Finance leases (including PPP asset element)	30,677	-	-	-	-	-	(7,437)	(7,437)	23,240	13,554	2,504
Total Non current liabilities - Borrowing	30,677	-	-	-	-	-	(7,437)	(7,437)	23,240	13,554	2,504
Provisions - non current											
Retirement benefits	37,217	-	-	-	-	-	-	-	37,217	39,264	41,424
List other major items	-	-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation	44,516	-	-	-	-	-	-	-	44,516	45,924	46,738
Other	4,218	-	-	-	-	-	-	-	4,218	4,218	4,218
Total Provisions - non current	85,952	-	-	-	-	-	-	-	85,952	89,406	92,380
CHANGES IN NET ASSETS											
Accumulated surplus/(Deficit)											
Accumulated surplus/(Deficit) - opening balance	1,014,570	-	-	-	-	-	16,861	16,861	1,031,431	1,087,763	1,141,503
Appropriations to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfers from Reserves	-	-	-	-	-	-	-	-	-	-	-
Depreciation offsets	-	-	-	-	-	-	-	-	-	-	-
Other adjustments	-	-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1,014,570	-	-	-	-	-	16,861	16,861	1,031,431	1,087,763	1,141,503
Reserves											
Housing Development Fund	-	-	-	-	-	-	-	-	-	-	-
Capital replacement	-	-	-	-	-	-	-	-	-	-	-
Self-insurance	-	-	-	-	-	-	-	-	-	-	-
Other reserves (list)	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-
Total Reserves	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	1,014,570	-	-	-	-	-	16,861	16,861	1,031,431	1,087,763	1,141,503

Table SB 3: Adjustment to SDBIP – Performance objective

Description	Unit of measurement	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Vote 2 - Municipal Manager												
KPA 2: INSTITUTIONAL DEVELOPMENT AND MUNICIPAL TRANSFORMATION												
Improved efficiency and effectiveness of the Municipal Administration	% of KPIs and projects attaining organisational targets (total organisation)	95.0%	-	-	-	-	-	-	-	95.0%	0	0
Improved efficiency and effectiveness of the Municipal Administration	Final SDBIP approved by Mayor within 28 days after approval of Budget	1.00	-	-	-	-	-	-	-	0	-	-
KPA 5: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT												
To implement sound Financial management practices	% spend of the Total Operational Budget excluding non-cash items	100.0%	-	-	-	-	-	5.0%	-	95.0%	-	-
To implement sound Financial management practices	% of remuneration compared to total operating expenditure	39.0%	-	-	-	-	-	0.0%	-	39.0%	-	-
KPA 6: GOOD GOVERNANCE AND PUBLIC PARTICIPATION												
To strengthen participatory governance within the community	Number of final audited Annual Report submitted to Council on or before end of	1.0%	-	-	-	-	-	-	-	1.0%	-	-
To strengthen participatory governance within the community	% of Council meetings resolutions implemented within the prescribed	100.0%	-	-	-	-	-	-	-	100.0%	-	-
To strengthen participatory governance within the community	Number Final IDP tabled and approved by Council by the 31 May	1.00	-	-	-	-	-	-	-	1.00	-	-
KPA 6: GOOD GOVERNANCE AND PUBLIC PARTICIPATION												
To create a culture of accountability and transparency	% of Auditor General matters resolved as per the approved audit action plan by 30	100.0%	-	-	-	-	-	-	-	90.0%	-	-
To create a culture of accountability and transparency	% execution of identified risk management plan within prescribed timeframes per	100.0%	-	-	-	-	-	-	-	100.0%	-	-
KPA 3: LOCAL ECONOMIC DEVELOPMENT												
To facilitate economic growth and sustainable job creation	Number of Grant agreement signed between EMLM and dept. of public works	1.00	-	-	-	-	-	-	-	1.00	-	-
Vote 3 - Budget and Treasury												
KPA 4 – BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT												
To provide free basic services to registered indigents	% of registered indigent households with access to free basic electricity services by	60.0%	-	-	-	-	-	57.5%	57.5%	2.5%	-	-
To provide free basic services to registered indigents		-	-	-	-	-	-	-	-	-	-	-

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Vote 9 - Executive Support													
KPA 4 - BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT													
Facilitate promotion of health and well-being of communities	Number of Transversal programmes implemented in terms of mainstreaming	4.00	-	-	-	-	-	-	-	-	4.00	-	-
To strengthen participatory governance within the community	Number of quarterly reports submitted to Council in terms of items raised during	4.00	-	-	-	-	-	-	-	-	4.00	-	-
Public Participation	Number of Community Satisfaction Surveys conducted by the 30 June	1.00	-	-	-	-	-	-	-	-	1.00	-	-
KPA 6: GOOD GOVERNANCE AND PUBLIC PARTICIPATION													
To create a culture of accountability and transparency	Number of MPAC quarterly reports submitted to council	4.00	-	-	-	-	-	-	-	-	4.00	-	-
Facilitates promotion of health and well-being of communities	Number of Mayoral outreach projects initiated by 30 June	2.00	-	-	-	-	-	-	-	-	2.00	-	-
Facilitates promotion of health and well-being of communities	Number of Speaker's outreach projects initiated by 30 June	2.00	-	-	-	-	-	-	-	-	2.00	-	-
Facilitates promotion of health and well-being of communities	number of MPAC outreach projects initiated by 30 June	1.00	-	-	-	-	-	-	-	-	1.00	-	-
And so on for the rest of the Votes													

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Table SB 4: Adjustment Budget – Performance indicators and Benchmarks

Description of financial indicator	Basis of calculation	2015/16	2016/17	2017/18	Budget Year 2018/19			Budget Year +1	Budget Year +2
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Capital Charges to Operating	Interest & Principal Paid /Operating	1.9%	2.9%	1.4%	2.7%	0.0%	2.9%	3.6%	4.0%
Capital Charges to Own Revenue	Finance charges & Repayment of	6.3%	7.6%	3.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital	Borrowing/Capital expenditure excl.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds &	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	83.9%	197.7%	71.5%	165.2%	0.0%	173.5%	82.5%	237.7%
Current Ratio adjusted for aged	Current assets/current liabilities less	16.4%	58.4%	153.0%	165.2%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.17	0.85	0.68	0.2	0.0	0.3	-0.3	0.6
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	91.7%	74.8%	69.1%	68.0%	0.0%	68.0%	70.2%	71.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		74.8%	93.3%	66.4%	62.6%	0.0%	62.6%	7.0%	75.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	12.9%	9.7%	24.1%	20.8%	0.0%	21.8%	16.1%	25.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	2.5%	4.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	95.0%	100.0%	100.0%	95.0%	100.0%	100.0%
Creditors to Cash and Investments		435.2%	87.6%	1160.4%	290.9%	0.0%	218.0%	263.2%	163.6%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	9,916	16,149	22,103	23,145	-	23,145	21,165	21,165
	Total Cost of Losses (Rand '000)	8,330	7,900	14,505					
	% Volume (units purchased and generated less units sold)/units	14.0%	23.0%	29.6%	30.3%	0.0%	30.3%	29.8%	29.8%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-
Employee costs	Employee costs/(Total Revenue - capital revenue)	34.0%	32.3%	64.3%	28.1%	0.0%	28.6%	29.4%	29.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	39.7%	37.9%	75.9%					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.8%	3.9%	6.2%	3.8%	0.0%	2.3%	2.2%	2.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	15.7%	10.6%	27.3%	11.3%	0.0%	11.9%	12.0%	11.8%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	7.57	11.83	90.3%	1357.3%	0.0%	1233.6%	1079.6%	1138.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	45.8%	30.9%	36.3%	8.5%	0.0%	8.9%	2.0%	12.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.54	1.35	0.47	0.0	0.0	0.0	0.0	0.0

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Table SB 6: Adjustment Budget – Performance indicators and Benchmarks

Description	MFMA section	2015/16	2016/17	2017/18	Medium Term Revenue and Expenditure Framework				
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands									
Funding measures									
Cash/cash equivalents at the year end - R'000	18(1)b	11,965	27,259	6,194	18,038	–	24,064	22,972	40,015
Cash + investments at the yr end less applications - R'000	18(1)b	(16,310)	26,503	10,244	23,597	–	23,431	(37,716)	64,010
Cash year end/monthly employee/supplier payments	18(1)b	0.54	1.35	0.47	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	38,400	84,109	67,256	69,306	–	70,807	67,326	78,113
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	10.2%	8.1%	-3.1%	0.0%	0.0%	0.0%	-6.2%	-0.5%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	0.0%	0.0%	0.0%	59.8%	0.0%	53.6%	68.6%	69.3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	8.9%	12.2%	74.2%	38.3%	0.0%	44.4%	46.8%	46.8%
Capital payments % of capital expenditure	18(1)c,19	100.0%	100.0%	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	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	-15.4%	-23.3%	-26.9%	-30.2%	0.0%	-30.2%	-23.3%	72.9%
Long term receivables % change - incr(decr)	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	1.1%	1.5%	1.3%	1.7%	0.0%	1.0%	0.9%	1.0%
Asset renewal % of capital budget	20(1)(vi)	27.9%	55.8%	46.9%	44.9%	0.0%	48.4%	43.6%	16.4%

Table SB 7: Adjustment Budget – Transfer and grants receipt

Description	Budget Year 2018/19							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:	245,278	–	–	–	–	–	245,278	269,940	293,775
Local Government Equitable Share	237,506	–	–	–	–	–	237,506	262,705	286,108
Energy Efficiency and Demand Management	5,000	–	–	–	–	–	5,000	5,000	5,000
EPWP Incentive	1,002	–	–	–	–	–	1,002	–	–
Finance Management	1,770	–	–	–	–	–	1,770	2,235	2,667
Other transfers and grants [insert description]	–	–	–	–	–	–	–	–	–
Provincial Government:	–	–	–	–	–	–	–	–	–
N/A	–	–	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
N/A	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
N/A	–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	245,278	–	–	–	–	–	245,278	269,940	293,775
Capital Transfers and Grants									
National Government:	63,830	–	–	449	–	449	64,279	67,721	70,734
Municipal Infrastructure Grant (MIG)	53,832	–	–	438	–	438	54,270	54,921	57,934
Integrated National Electrification Programme	9,998	–	–	11	–	11	10,009	12,800	12,800
Other capital transfers [insert description]	–	–	–	–	–	–	–	–	–
Provincial Government:	–	–	–	–	–	–	–	–	–
N/A	–	–	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
N/A	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
N/A	–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	63,830	–	–	449	–	449	64,279	67,721	70,734
TOTAL RECEIPTS OF TRANSFERS & GRAI	309,108	–	–	449	–	449	309,557	337,661	364,509

The adjustment was as a results of Integrated National Electrification Programme and Municipal Infrastructure grant roll over approved by National Treasury for 2017/18 financial year.

Table SB 8: Adjustment Budget – Transfers and Grants Expenditure

Description	Budget Year 2018/19							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:	245,278	-	-	-	-	-	245,278	269,940	293,775
Local Government Equitable Share	237,506						237,506	262,705	286,108
Energy Efficiency and Demand Management	5,000	-	-	-	-	-	5,000	5,000	5,000
EPWP Incentive	1,002	-	-	-	-	-	1,002	-	-
Finance Management	1,770	-	-	-	-	-	1,770	2,235	2,667
Total Operating Transfers and Grants	245,278	-	-	-	-	-	245,278	269,940	293,775
Capital Transfers and Grants									
National Government:	63,830	-	-	449	-	449	64,279	67,721	70,734
Municipal Infrastructure Grant (MIG)	53,832	-	-	438	-	438	54,270	54,921	57,934
Integrated National Electrification Programme	9,998	-	-	11	-	11	10,009	12,800	12,800
Provincial Government:	-	-	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
<i>N/A</i>	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	63,830	-	-	449	-	449	64,279	67,721	70,734
TOTAL RECEIPTS OF TRANSFERS & GRANTS	309,108	-	-	449	-	449	309,557	337,661	364,509

The adjustment was as a results of Integrated National Electrification Programme and Municipal Infrastructure grant roll over approved by National Treasury for 2017/18 financial year.

Table SB 9: Adjustment Budget – Reconciliation of Transfers; Grants Receipts and Unspent funds

Description	Budget Year 2018/19							Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	-	-	-	-	-	-	-	-	-
Current year receipts	245,278	-	-	-	-	-	245,278	-	-
Conditions met - transferred to revenue	245,278	-	-	-	-	-	245,278	-	-
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	245,278	-	-	-	-	-	245,278	-	-
Total operating transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	449	-	-	-	-	-	449	-	-
Current year receipts	55,504	-	-	-	-	-	55,504	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	55,953	-	-	-	-	-	55,953	-	-
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	63,830	-	-	449	-	449	64,279	-	-
Total capital transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE	309,108	-	-	449	-	449	309,557	-	-
TOTAL TRANSFERS AND GRANTS - CTBM	-	-	-	-	-	-	-	-	-

Based on the mandate of the municipality is not anticipating any unspent funds in the current financial year as there is no underspending of grants.

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Table SB 10: Adjustment Budget – Reconciliation of Transfers and Grants made by the municipality

Description	Budget Year 2018/19									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
R thousands											
Cash transfers to other municipalities											
N/A	-	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms											
N/A	-	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs'	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State											
N/A	-	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations											
N/A	-	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS TO OTHER ORGAN	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other municipalities											
N/A	-	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms											
Free Basic Electricity	2 224	-	-	-	-	-	(824)	(824)	1 400	1 477	1 558
Retirement Benefit	1 680	-	-	-	-	-	-	-	1 680	1 771	1 868
External Bursaries	500	-	-	-	-	-	-	-	500	527	556
TOTAL ALLOCATIONS TO ENTITIES/EMs'	4 404	-	-	-	-	-	(824)	(824)	3 580	3 775	3 982
Non-cash transfers to other Organs of State											
N/A	-	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations											
N/A	-	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	4 404	-	-	-	-	-	-	(824)	3 580	3 775	3 982
TOTAL TRANSFERS	4 404	-	-	-	-	-	-	(824)	3 580	3 775	3 982

Table SB 11: Adjustment Budget – Councilors and staff benefits

Summary of remuneration	Budget Year 2018/19										% change
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
R thousands	A	5	6	7	8	9	10	11	12		
	A	A1	B	C	D	E	F	G	H		
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages	15 073	–			–		(623)	(623)	14 450	-4.1%	
Pension and UIF Contributions	1 857	–			–		(200)	(200)	1 657	-10.8%	
Medical Aid Contributions	317	–			–		33	33	351	10.5%	
Motor Vehicle Allowance	5 324	–			–		10	10	5 334	0.2%	
Cellphone Allowance	2 499	–			–		–	–	2 499		
Housing Allowances	–	–			–		–	–	–		
Other benefits and allowances	–	–			–		–	–	–		
Sub Total - Councillors	25 070	–			–		(779)	(779)	24 291	-3.1%	
% increase		(0)							(0)		
Senior Managers of the Municipality											
Basic Salaries and Wages	4 718	–	–		–		(186)	(186)	4 532	-3.9%	
Pension and UIF Contributions	1 095	–	–		–		(851)	(851)	245	-77.7%	
Medical Aid Contributions	252	–	–		–		(150)	(150)	102	-59.4%	
Overtime	–	–	–		–		–	–	–		
Performance Bonus	–	–	–		–		–	–	–		
Motor Vehicle Allowance	907	–	–		–		(147)	(147)	760	-16.2%	
Cellphone Allowance	84	–	–		–		57	57	141	67.4%	
Housing Allowances	–	–	–		–		–	–	–		
Other benefits and allowances	81	–	–		–		447	447	528		
Payments in lieu of leave	–	–	–		–		–	–	–		
Long service awards	–	–	–		–		–	–	–		
Post-retirement benefit obligations	–	–	–		–		–	–	–		
Sub Total - Senior Managers of Municipality	7 137	–	–		–		(829)	(829)	6 308	-11.6%	
0		(0)							(0)		
Other Municipal Staff											
Basic Salaries and Wages	85 022	–	–	–	–	–	(5 571)	(5 571)	79 451	-6.6%	
Pension and UIF Contributions	16 149	–	–	–	–	–	(9)	(9)	16 141	-0.1%	
Medical Aid Contributions	4 826	–	–	–	–	–	(100)	(100)	4 726	-2.1%	
Overtime	1 774	–	–	–	–	–	334	334	2 108	18.8%	
Performance Bonus	–	–	–	–	–	–	–	–	–		
Motor Vehicle Allowance	8 965	–	–	–	–	–	1 078	1 078	10 043	12.0%	
Cellphone Allowance	1 036	–	–	–	–	–	111	111	1 147	10.7%	
Housing Allowances	151	–	–	–	–	–	9	9	160		
Other benefits and allowances	8 017	–	–	–	–	–	621	621	8 638		
Payments in lieu of leave	892	–	–	–	–	–	282	282	1 173	31.6%	
Long service awards	180	–	–	–	–	–	398	398	578	220.7%	
Post-retirement benefit obligations	–	–	–	–	–	–	–	–	–		
Sub Total - Other Municipal Staff	127 012	–	–	–	–	–	(2 847)	(2 847)	124 165	-2.2%	
0											
Total Parent Municipality	159 220	–	–	–	–	–	(4 456)	(4 456)	154 764	-2.8%	
Board Members of Entities											
N/A	–	–	–	–	–	–	–	–	–		
Senior Managers of Entities											
N/A	–	–	–	–	–	–	–	–	–		
Other Staff of Entities											
N/A	–	–	–	–	–	–	–	–	–		
Total Municipal Entities	–	–	–	–	–	–	–	–	–	0.0%	
TOTAL SALARY, ALLOWANCES & BENEFITS	159 230	–	–	–	–	–	(4 456)	(4 456)	154 774	-2.8%	
TOTAL MANAGERS AND STAFF	134 149	–	–	–	–	–	(3 676)	(3 676)	130 473	-2.7%	

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Table SB 12 Budgeted monthly revenue and expenditure (by vote)

Description	Budget Year 2018/19												Full year budget	Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget	
Revenue by Vote																	
Vote 1 - Executive & Council	16,387	-	-	-	-	13,109	-	-	8,672	-	-	-	38,168	38,168	40,432	43,312	
Vote 2 - Office of the Municipal Manager	8,211	-	-	-	-	6,569	-	-	16,689	-	-	-	31,469	31,469	33,780	35,653	
Vote 3 - Budget & Treasury	10,187	3,962	3,604	3,424	3,456	8,753	3,117	3,278	10,378	3,220	3,143	2,751	59,272	59,272	64,728	74,518	
Vote 4 - Corporate Services	17,563	12	12	12	12	14,053	(11)	(9)	8,318	(11)	(10)	(12)	39,931	39,931	41,372	43,157	
Vote 5 - Community Services	22,415	1,422	1,619	1,488	1,157	34,915	9,264	9,985	11,326	8,253	10,668	7,967	120,478	120,478	132,346	137,021	
Vote 6 - Technical Services	33,552	11,419	16,871	13,023	12,737	35,430	7,602	7,450	19,952	27,654	10,512	7,078	203,280	203,280	208,444	224,976	
Vote 7 - Development Planning	200	155	207	177	176	2,724	58	55	7,336	58	57	78	11,282	11,282	11,567	12,218	
Vote 8 - Executive Support	6,615	-	-	-	-	5,292	-	-	4,188	-	-	-	16,094	16,094	16,773	17,634	
Total Revenue by Vote	115,130	16,970	22,314	18,123	17,538	120,845	20,029	20,758	86,859	39,174	24,371	17,862	519,975	519,975	549,442	588,488	
Expenditure by Vote																	
Vote 1 - Executive & Council	2,839	2,412	3,669	2,729	2,833	2,946	3,139	2,880	2,878	2,875	2,887	3,219	35,307	35,307	37,539	39,603	
Vote 2 - Office of the Municipal Manager	2,628	3,284	2,976	3,140	4,327	7,521	2,183	2,296	2,137	2,208	2,176	2,430	37,306	37,306	39,485	41,801	
Vote 3 - Budget & Treasury	10,278	4,299	3,945	2,761	4,134	18,134	1,572	1,147	1,605	1,072	789	1,335	51,072	51,072	54,123	57,387	
Vote 4 - Corporate Services	1,706	1,355	2,101	1,678	1,379	5,119	2,370	2,387	2,371	3,262	2,417	4,455	30,600	30,600	32,421	34,349	
Vote 5 - Community Services	4,127	3,764	4,566	5,254	3,657	28,742	6,585	8,834	6,436	9,193	11,168	8,006	100,333	100,333	105,856	112,209	
Vote 6 - Technical Services	3,890	9,661	12,491	3,027	5,529	46,183	13,586	13,194	13,056	13,681	14,206	19,198	167,702	167,702	177,173	187,287	
Vote 7 - Development Planning	600	887	553	530	560	839	717	723	1,000	720	998	1,852	9,977	9,977	10,588	11,239	
Vote 8 - Executive Support	1,128	1,389	1,558	1,680	1,266	2,001	1,304	1,305	1,299	1,302	1,302	1,338	16,872	16,872	18,005	19,192	
Total Expenditure by Vote	27,194	27,052	31,861	20,799	23,687	111,484	31,456	32,765	30,782	34,313	35,943	41,832	449,168	449,168	475,188	503,066	
Surplus/ (Deficit)	87,935	(10,081)	(9,546)	(2,676)	(6,149)	9,361	(11,427)	(12,006)	56,078	4,861	(11,572)	(23,970)	70,807	70,807	74,254	85,422	

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Table SB13 Budgeted monthly revenue and expenditure (by functional)

Description - Standard classification	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework				
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue - Functional																	
Governance and administration	61,999	3,974	3,616	3,436	3,468	50,205	3,106	3,269	56,128	3,209	3,134	2,739	198,283	198,283	210,661	228,474	
Executive and council	18,486	-	-	-	-	14,789	-	-	9,598	-	-	(0)	42,873	42,873	45,668	48,978	
Finance and administration	40,186	3,974	3,616	3,436	3,468	32,755	3,106	3,269	44,615	3,209	3,134	2,739	147,508	147,508	156,651	170,573	
Internal audit	3,326	-	-	-	-	2,661	-	-	1,915	-	-	(0)	7,902	7,902	8,342	8,923	
Community and public safety	9,909	15	9	10	5	5,324	0	0	5,856	0	0	(2,480)	18,650	18,650	20,131	21,414	
Community and social services	6,547	8	5	10	5	2,636	0	0	1,241	0	0	(2,480)	7,973	7,973	8,606	9,201	
Sport and recreation	3,362	7	4	-	-	2,688	0	0	4,615	0	0	0	10,677	10,677	11,525	12,213	
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services	22,652	4,399	10,280	5,794	5,671	48,763	8,727	9,426	21,883	26,927	10,208	7,511	182,239	182,239	192,012	203,727	
Planning and development	2,838	155	207	177	176	4,834	58	55	8,414	58	57	78	17,107	17,107	17,962	18,857	
Road transport	19,376	4,243	10,072	5,617	5,494	43,579	8,670	9,371	13,238	26,869	10,151	7,433	164,114	164,114	172,989	183,760	
Environmental protection	438	-	-	-	-	350	-	-	230	-	-	-	1,018	1,018	1,060	1,111	
Trading services	20,570	8,583	8,409	8,883	8,395	16,554	8,195	8,064	9,034	9,038	11,028	4,050	120,804	120,804	126,639	134,873	
Energy sources	12,761	7,919	7,745	8,217	7,730	10,186	7,453	7,323	7,255	8,289	10,289	6,873	102,039	102,039	102,422	112,351	
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management	7,809	664	664	666	665	6,367	742	741	1,779	749	739	(2,822)	18,765	18,765	24,217	22,522	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	115,130	16,970	22,314	18,123	17,538	120,845	20,029	20,758	92,901	39,174	24,371	11,821	519,975	519,975	549,442	588,488	
Expenditure - Functional																	
Governance and administration	18,550	13,189	15,130	12,414	14,930	35,477	12,388	11,827	12,105	12,538	11,373	14,634	184,555	184,555	195,697	207,236	
Executive and council	3,071	2,741	3,945	3,049	3,108	5,125	3,319	3,053	3,057	3,057	3,064	3,410	39,998	39,998	42,544	44,937	
Finance and administration	15,246	10,130	10,234	8,331	10,703	28,174	8,574	8,178	8,525	8,917	7,828	10,605	135,446	135,446	143,514	152,099	
Internal audit	233	318	951	1,034	1,118	2,179	495	595	523	564	481	620	9,111	9,111	9,639	10,201	
Community and public safety	729	804	798	1,340	754	1,337	1,568	1,567	1,582	1,566	1,568	1,661	15,276	15,276	16,266	17,307	
Community and social services	333	379	390	373	353	607	504	504	520	506	507	588	5,563	5,563	5,942	6,338	
Sport and recreation	396	425	408	967	402	731	1,064	1,063	1,062	1,061	1,061	1,073	9,713	9,713	10,324	10,969	
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services	4,939	4,006	5,090	4,424	5,376	50,914	7,408	9,545	7,318	9,730	12,031	12,357	133,138	133,138	141,029	149,411	
Planning and development	1,132	1,368	1,067	1,036	1,043	1,571	1,146	1,150	1,423	1,150	1,429	2,296	15,813	15,813	16,818	17,882	
Road transport	3,767	2,593	3,977	3,274	4,287	49,270	6,200	8,335	5,834	8,519	10,542	9,998	116,597	116,597	123,435	130,703	
Environmental protection	39	44	46	114	45	73	61	60	61	61	61	64	728	728	776	826	
Trading services	2,977	9,053	10,842	2,620	2,628	23,756	10,092	9,826	9,777	10,480	10,970	13,179	116,200	116,200	122,197	129,112	
Energy sources	1,180	7,774	8,839	539	1,439	17,064	8,547	8,156	8,179	8,663	9,129	13,137	92,646	92,646	97,727	103,170	
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management	1,797	1,279	2,003	2,082	1,188	6,691	1,546	1,670	1,598	1,817	1,841	42	23,554	23,554	24,471	25,942	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	27,194	27,052	31,861	20,799	23,687	111,484	31,456	32,765	30,782	34,313	35,943	41,832	316,031	316,031	449,168	503,066	
Surplus/ (Deficit) 1.	87,935	(10,081)	(9,546)	(2,676)	(6,149)	9,361	(11,427)	(12,006)	62,119	4,861	(11,572)	(30,011)	203,944	203,944	74,254	85,422	

Adjustment budget 2018/19

Table SB14 Budgeted monthly revenue and expenditure (by source and type)

Description	Budget Year 2018/19												Full year budget	Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Property rates	2,654	2,633	2,648	2,449	2,698	2,538	2,898	2,898	2,898	2,898	2,898	2,898	33,010	33,010	34,793	36,707
Service charges - electricity revenue	8,209	7,919	5,896	6,394	5,316	6,158	6,979	6,845	7,961	3,890	9,823	6,408	81,798	81,798	86,215	90,956
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse	669	664	664	666	665	655	691	691	691	691	691	691	8,127	8,127	8,566	9,037
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	84	41	33	35	34	231	89	81	47	31	165	128	1,000	1,000	1,054	1,112
Interest earned - external investments	184	339	204	68	23	135	308	371	301	343	368	157	2,800	2,800	2,951	3,114
Interest earned - outstanding debtors	677	726	717	583	683	1,108	367	466	467	452	325	123	6,692	6,692	7,054	7,442
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	565	285	548	314	27	19,965	8,084	8,825	8,041	7,047	9,485	7,022	70,209	70,209	74,000	78,070
Licences and permits	445	458	398	497	460	309	439	420	434	458	444	438	5,200	5,200	5,481	5,782
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	99,127	386	141	466	231	79,311	-	-	65,616	-	-	-	245,278	245,278	259,940	283,775
Other revenue	136	86	124	60	16	89	174	160	173	164	173	227	1,582	1,582	1,668	1,759
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	112,749	13,538	11,372	11,533	10,153	110,498	20,029	20,758	86,629	15,975	24,371	18,093	455,697	455,697	481,721	517,754
Expenditure By Type																
Employee related costs	10,151	11,367	10,417	10,552	10,401	20,768	9,469	9,469	9,469	9,469	9,469	9,469	130,473	130,473	139,476	148,890
Remuneration of councillors	1,875	1,875	1,875	1,875	1,875	1,876	2,174	2,174	2,174	2,174	2,174	2,174	24,291	24,291	25,603	27,011
Debt impairment	-	-	-	-	-	31,176	1,906	4,288	1,668	4,527	6,432	5,003	55,000	55,000	57,935	61,122
Depreciation & asset impairment	-	-	-	-	-	25,989	4,199	4,215	4,215	4,190	4,187	4,187	51,181	51,181	53,944	56,911
Finance charges	-	-	-	239	260	(499)	483	477	470	483	499	487	2,900	2,900	3,057	3,225
Bulk purchases	729	7,331	8,286	103	1,069	16,313	5,700	4,950	5,247	5,250	5,300	9,723	70,000	70,000	73,780	77,838
Other materials	254	778	940	635	637	1,238	665	658	519	634	657	1,292	8,909	8,909	9,389	9,905
Contracted services	5,799	4,396	5,664	4,683	6,156	9,573	3,863	3,807	3,986	3,961	3,861	4,090	59,841	59,841	62,699	66,148
Grants and subsidies	-	107	109	-	-	1,063	544	296	296	291	281	593	3,580	3,580	3,777	3,985
Other expenditure	8,386	1,198	4,570	2,712	3,288	3,987	2,453	2,431	2,738	3,335	3,082	4,814	42,994	42,994	45,528	48,031
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	27,194	27,052	31,861	20,799	23,687	111,484	31,456	32,765	30,782	34,313	35,943	41,833	449,169	449,169	475,188	503,066
Surplus/(Deficit)	85,554	(13,514)	(20,488)	(9,266)	(13,535)	(986)	(11,427)	(12,006)	55,847	(18,338)	(11,572)	(23,740)	6,528	6,528	6,533	14,688
Transfers and subsidies - capital (monetary allocations)	2,381	3,433	10,942	6,591	7,386	10,347	-	-	-	23,199	-	0	-	64,279	67,721	70,734
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (m-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & co	87,935	(10,081)	(9,546)	(2,676)	(6,149)	9,361	(11,427)	(12,006)	55,847	4,861	(11,572)	(23,740)	6,528	70,807	74,254	85,422

Adjustment budget 2018/19

Table SB15 Budgeted monthly cash flows

Monthly cash flows	Budget Year 2018/19												Full year budget	Medium Term Revenue and				
	July	August	Sept.	October	November	December	January	February	March	April	May	June		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21		
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget		
R thousands																		
Cash Receipts By Source																		
Property rates	1,905	1,271	1,939	1,806	2,068	1,592	1,826	1,826	1,826	1,826	1,826	1,085	20,797	20,797	21,920	23,125		
Service charges - electricity revenue	6,380	5,702	6,815	6,695	8,360	6,242	5,960	6,135	6,183	6,157	6,133	6,128	76,890	76,890	81,042	85,499		
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse	362	245	496	335	378	323	325	325	325	325	325	58	3,820	3,820	4,026	4,247		
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	25	15	27	161	16	53	89	164	101	61	165	123	1,000	1,000	706	745		
Interest earned - external investments	123	254	204	68	23	135	308	371	301	343	368	304	2,800	2,800	2,951	3,114		
Interest earned - outstanding debtors	81	31	55	74	683	131	51	55	49	58	55	49	1,370	1,370	917	967		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	501	572	548	648	28	2,325	1,051	1,147	1,045	916	1,033	1,127	10,942	10,942	9,620	10,149		
Licences and permits	445	458	398	497	460	309	439	420	434	458	444	438	5,200	5,200	5,481	5,782		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operational	19,953	21,814	2,000	-	450	79,169	-	-	65,616	-	-	-	56,276	245,278	245,278	259,940	283,775	
Other revenue	264	542	1,124	963	13,040	89	(15,283)	160	173	164	173	174	1,582	1,582	1,668	1,759		
Cash Receipts by Source	30,040	30,904	13,605	11,247	25,504	90,367	(5,234)	10,603	76,053	10,308	10,521	65,761	369,678	369,678	388,270	419,163		
Other Cash Flows by Source																		
Transfers receipts - capital	2,381	3,433	10,942	6,591	7,386	10,347	-	-	22,751	-	-	-	63,830	63,830	67,721	70,734		
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	2,000	-	-	2,000	2,000	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	97	501	(548)	29	-	(39)	28	16	58	11	(24)	43	-	171	203	227		
Decrease (increase) in non-current debtors	-	-	150	-	-	-	-	-	-	-	-	(150)	-	-	-	-	-	
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	32,517	34,837	24,149	17,867	32,890	100,675	(5,206)	10,619	98,861	12,319	10,497	65,654	435,508	435,679	456,194	490,124		
Cash Payments by Type																		
Employee related costs	10,151	11,367	10,417	10,552	10,401	20,768	9,469	9,469	9,469	9,469	9,469	9,469	130,473	130,473	139,476	148,890		
Remuneration of councillors	1,875	1,875	1,875	1,875	1,875	1,876	2,174	2,174	2,174	2,174	2,174	2,174	24,291	24,291	25,603	27,011		
Finance charges	-	-	-	239	260	(499)	483	477	470	483	499	487	2,900	2,900	3,057	3,225		
Bulk purchases - Electricity	729	7,331	8,286	103	1,069	16,313	5,700	4,950	5,247	5,250	5,300	9,723	70,000	70,000	73,780	77,838		
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	254	778	940	635	637	1,238	665	658	519	634	657	1,292	8,909	8,909	9,389	9,905		
Contracted services	5,799	4,396	5,664	4,683	6,156	9,573	3,863	3,807	3,986	3,961	3,861	4,090	59,841	59,841	62,699	66,148		
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants - other	-	107	109	-	-	1,063	544	296	296	291	281	593	-	3,580	3,777	3,965		
Other expenditure	8,386	1,198	4,570	2,712	3,288	3,987	2,453	2,431	2,738	3,335	3,082	4,814	42,994	42,994	45,528	48,031		
Cash Payments by Type	27,194	27,052	31,861	20,799	23,687	54,319	25,352	24,262	24,899	25,597	25,324	32,643	279,567	342,988	363,308	385,033		
Other Cash Flows/Payments by Type																		
Capital assets	2,381	1,635	9,235	8,567	6,413	9,987	2,762	5,583	2,500	5,844	8,105	4,790	67,801	67,801	80,866	80,415		
Repayment of borrowing	-	-	-	2,710	549	3,026	711	719	727	735	743	(3,108)	6,811	6,811	9,686	11,050		
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	29,575	28,686	41,096	32,076	30,649	67,333	28,824	30,564	28,126	32,175	34,172	34,324	354,179	417,600	453,861	476,498		
NET INCREASE/(DECREASE) IN CASH HELD	2,942	6,151	(16,947)	(14,209)	2,241	33,342	(34,030)	(19,945)	70,735	(19,856)	(23,675)	31,330	81,329	18,079	2,333	13,626		
Cash/cash equivalents at the month/year beginning:	6,194	9,136	15,287	(1,660)	(15,869)	(13,628)	19,715	(14,315)	(34,260)	36,475	16,618	(7,057)	-	6,194	24,273	26,606		
Cash/cash equivalents at the month/year end:	9,136	15,287	(1,660)	(15,869)	(13,628)	19,715	(14,315)	(34,260)	36,475	16,618	(7,057)	24,273	81,329	24,273	26,606	40,232		

Adjustment budget 2018/19

Table SB16 Budgeted monthly capital expenditure (by vote)

Description - Municipal Vote	Budget Year													Medium Term Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	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	-	-	-	410	-	(30)	104	137	99	148	170	363	1,400	1,400	1,400	
Vote 5 - Community Services	-	-	-	-	-	-	128	288	112	304	432	336	1,600	-	11,896	
Vote 6 - Technical Services	1,783	-	1,555	3,564	866	4,334	1,033	2,124	931	2,215	3,107	2,462	23,974	43,860	29,427	
Vote 7 - Development Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Multi-year expenditure sub-total	1,783	-	1,555	3,973	866	4,304	1,265	2,549	1,142	2,667	3,709	3,161	26,974	45,260	42,723	
Single-year expenditure appropriation																
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	114	29	326	66	(459)	58	130	51	138	196	152	800	844	890	
Vote 5 - Community Services	-	-	-	-	-	-	80	87	81	85	90	98	522	550	581	
Vote 6 - Technical Services	2,509	1,521	8,232	1,162	5,480	3,372	1,359	2,817	1,226	2,954	4,111	8,331	43,074	46,360	47,910	
Vote 7 - Development Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total	2,509	1,635	8,261	1,488	5,547	2,913	1,497	3,034	1,358	3,177	4,397	8,581	44,395	47,754	49,381	
Total Capital Expenditure	4,292	1,635	9,816	5,461	6,413	7,217	2,762	5,583	2,500	5,844	8,105	11,742	71,370	93,014	92,104	

The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations for 2018/19 financial year total R71,370 million capital budget.

Adjustment budget 2018/19

Table SB17 Budgeted monthly capital expenditure (by functional)

Description	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional															
Governance and administration	85	200	650	250	--	200	162	267	150	285	365	(415)	2,200	1,400	1,400
Executive and council	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Finance and administration	85	200	650	250	--	200	162	267	150	285	365	(415)	2,200	1,400	1,400
Internal audit	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Community and public safety	--	100	--	--	250	--	80	87	81	85	90	(252)	522	--	--
Community and social services	--	100	--	--	250	--	80	87	81	85	90	(252)	522	--	--
Sport and recreation	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Public safety	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Housing	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Health	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Economic and environmental serv	6,637	7,269	10,037	8,083	6,982	6,219	1,957	4,402	1,712	4,647	6,604	(7,509)	57,039	63,896	50,377
Planning and development	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Road transport	6,637	7,269	10,037	8,083	6,982	6,219	1,957	4,402	1,712	4,647	6,604	(7,509)	57,039	63,896	50,377
Environmental protection	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Trading services	--	1,620	950	950	1,250	2,278	563	826	557	826	1,046	742	11,609	19,827	32,870
Energy sources	--	820	650	950	1,250	1,278	435	538	445	522	614	2,506	10,009	19,827	32,870
Water management	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Waste water management	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Waste management	--	800	300	--	--	1,000	128	288	112	304	432	(1,764)	1,600	--	--
Other	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Capital Expenditure - Functional	6,722	9,189	11,637	9,283	8,482	8,697	2,762	5,583	2,500	5,844	8,105	(7,434)	71,370	85,123	84,647

Capital expenditure budget has been adjusted downwards to R71, 369 million, reflecting 6% decrease that is attributed to reduction of the magnitude of internally funded capital projects as a result of unfavorable cash flow position.

Adjustment budget 2018/19

Table SB18a Capital expenditure on new assets by asset class

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure	32 150	-	-	-	-	11	(3 548)	(3 537)	28 613	46 617	46 134
Roads Infrastructure	21 283	-	-	-	-	-	(2 678)	(2 678)	18 604	26 791	13 264
Roads	21 283	-	-	-	-	-	(2 678)	(2 678)	18 604	26 791	13 264
Road Structures	-	-	-	-	-	-	-	-	-	-	-
Road Furniture	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	10 868	-	-	-	-	11	(870)	(859)	10 009	19 826	32 870
MV Networks	10 868	-	-	-	-	11	(870)	(859)	10 009	19 826	32 870
LV Networks	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	5 347	-	-	-	-	-	(400)	(400)	4 947	-	-
Operational Buildings	5 347	-	-	-	-	-	(400)	(400)	4 947	-	-
Municipal Offices	5 347	-	-	-	-	-	(400)	(400)	4 947	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	500	-	-	-	-	-	500	500	1 000	500	500
Computer Equipment	500	-	-	-	-	-	500	500	1 000	500	500
Furniture and Office Equipment	400	-	-	-	-	-	-	-	400	400	400
Furniture and Office Equipment	400	-	-	-	-	-	-	-	400	400	400
Machinery and Equipment	400	-	-	-	-	-	(100)	(100)	300	500	500
Machinery and Equipment	400	-	-	-	-	-	(100)	(100)	300	500	500
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	38 798	-	-	-	-	11	(3 548)	(3 537)	35 261	48 017	47 534

The adjustment was as a results of Integrated National Electrification Programme roll over approved by National Treasury for 2017/18 financial year.

Adjustment budget 2018/19

Table SB18b Capital expenditure on renewal of existing assets by asset class

Description	Budget Year 2018/19									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	
R thousands												
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure	33 550	-	-	-	-	-	438	438	33 988	37 105	13 913	
Roads Infrastructure	33 550	-	-	-	-	-	438	438	33 988	37 105	13 913	
Roads	33 550	-	-	-	-	-	438	438	33 988	37 105	13 913	
Road Structures	-	-	-	-	-	-	-	-	-	-	-	
Community Assets	522	-	-	-	-	-	-	-	522	-	-	
Community Facilities	522	-	-	-	-	-	-	-	522	-	-	
Halls	-	-	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	522	-	-	-	-	-	-	-	522	-	-	
Police	-	-	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	-	-	
Other assets	-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing assets to be adjusted	34 071	-	-	-	-	-	438	438	34 509	37 105	13 913	

The adjustment was as a results of Municipal Infrastructure Grant roll over approved by National Treasury for 2017/18 financial year.

Table SB18c Capital expenditure on repairs and maintenance by asset class

Description	Budget Year 2018/19									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
R thousands	A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure	10 400	-	-	-	-	-	(3 696)	(3 696)	6 704	6 562	6 923
Roads Infrastructure	4 000	-	-	-	-	-	(2 000)	(2 000)	2 000	2 108	2 224
Roads	4 000	-	-	-	-	-	(2 000)	(2 000)	2 000	2 108	2 224
Road Structures	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	3 000	-	-	-	-	-	(2 000)	(2 000)	1 000	1 054	1 112
Power Plants	-	-	-	-	-	-	-	-	-	-	-
HV Substations	-	-	-	-	-	-	-	-	-	-	-
HV Switching Station	-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors	3 000	-	-	-	-	-	(2 000)	(2 000)	1 000	1 054	1 112
MV Substations	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	3 400	-	-	-	-	-	304	304	3 704	3 400	3 587
Landfill Sites	3 400	-	-	-	-	-	304	304	3 704	3 400	3 587
Community Assets	-	-	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	2 000	-	-	-	-	-	(1 000)	(1 000)	1 000	1 054	1 112
Operational Buildings	2 000	-	-	-	-	-	(1 000)	(1 000)	1 000	1 054	1 112
Municipal Offices	2 000	-	-	-	-	-	(1 000)	(1 000)	1 000	1 054	1 112
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	3 550	-	-	-	-	-	(1 880)	(1 880)	1 670	1 759	1 856
Machinery and Equipment	3 550	-	-	-	-	-	(1 880)	(1 880)	1 670	1 759	1 856
Transport Assets	2 000	-	-	-	-	-	(1 000)	(1 000)	1 000	1 054	1 112
Transport Assets	2 000	-	-	-	-	-	(1 000)	(1 000)	1 000	1 054	1 112
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	17 950	-	-	-	-	-	(7 576)	(7 576)	10 374	10 429	11 002

Table SB18d Depreciation by asset class

Description	Budget Year 2018/19									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
R thousands											
Depreciation by Asset Class/Sub-class											
Infrastructure	34 653	-	-	-	-	-	-	-	34 653	36 524	38 533
Roads Infrastructure	25 147	-	-	-	-	-	-	-	25 147	26 505	27 962
Roads	25 147	-	-	-	-	-	-	-	25 147	26 505	27 962
Road Structures	-	-	-	-	-	-	-	-	-	-	-
Road Furniture	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	3 712	-	-	-	-	-	-	-	3 712	3 912	4 127
Drainage Collection	-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance	3 712	-	-	-	-	-	-	-	3 712	3 912	4 127
Attenuation	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	5 166	-	-	-	-	-	-	-	5 166	5 445	5 744
Power Plants	-	-	-	-	-	-	-	-	-	-	-
HV Substations	-	-	-	-	-	-	-	-	-	-	-
HV Switching Station	-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors	5 166	-	-	-	-	-	-	-	5 166	5 445	5 744
Solid Waste Infrastructure	629	-	-	-	-	-	-	-	629	663	700
Landfill Sites	629	-	-	-	-	-	-	-	629	663	700
Community Assets	2 918	-	-	-	-	-	-	-	2 918	3 076	3 245
Community Facilities	2 918	-	-	-	-	-	-	-	2 918	3 076	3 245
Halls	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	2 918	-	-	-	-	-	-	-	2 918	3 076	3 245
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	2 180	-	-	-	-	-	-	-	2 180	2 298	2 424
Operational Buildings	2 180	-	-	-	-	-	-	-	2 180	2 298	2 424
Municipal Offices	2 180	-	-	-	-	-	-	-	2 180	2 298	2 424
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	378	-	-	-	-	-	-	-	378	398	420
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	378	-	-	-	-	-	-	-	378	398	420
Computer Equipment	1 518	-	-	-	-	-	-	-	1 518	1 600	1 688
Computer Equipment	1 518	-	-	-	-	-	-	-	1 518	1 600	1 688
Furniture and Office Equipment	3 817	-	-	-	-	-	-	-	3 817	4 023	4 244
Furniture and Office Equipment	3 817	-	-	-	-	-	-	-	3 817	4 023	4 244
Machinery and Equipment	2 175	-	-	-	-	-	-	-	2 175	2 292	2 419
Machinery and Equipment	2 175	-	-	-	-	-	-	-	2 175	2 292	2 419
Transport Assets	3 542	-	-	-	-	-	-	-	3 542	3 734	3 939
Transport Assets	3 542	-	-	-	-	-	-	-	3 542	3 734	3 939
Total Depreciation to be adjusted	51 181	-	-	-	-	-	-	-	51 181	53 944	56 911

Table SB18e Capital expenditure on upgrading of existing by asset class

Description	Budget Year 2018/19									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
R thousands											
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure	3 000	-	-	-	-	-	(1 400)	(1 400)	1 600	-	11 896
Roads Infrastructure	-	-	-	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	3 000	-	-	-	-	-	(1 400)	(1 400)	1 600	-	11 896
<i>Landfill Sites</i>	3 000	-	-	-	-	-	(1 400)	(1 400)	1 600	-	11 896
Community Assets	-	-	-	-	-	-	-	-	-	-	11 304
Community Facilities	-	-	-	-	-	-	-	-	-	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	11 304
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-	-	11 304
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	3 000	-	-	-	-	-	(1 400)	(1 400)	1 600	-	23 200

Table SB 19: Adjustment Budget – List of Capital Projects

Function	Project Description	Type	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework					
								Budget Year 2018/19		Budget Year +1		Budget Year +2	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands													
Parent municipality:													
Budgetand Treasury	Mobile Office	New	Other assets	Municipal Offices	Administrative or Head Office (Including Satellite Offices)	29.3898	-25.1611	500	-	-	-	-	-
Community Services	Fencing of Elandsdoorn Cemeteries	Renewal	Community	Cemeteries/Crematoria	9	29.193028	-25.2780783	522	522	-	-	-	-
Community Services	Groblersdal Landfill site	Upgrading	Infrastructure	Waste Management	Administrative or Head Office (Including Satellite Offices)	29.422379	-25.157895	3 000	1 600	4 348	4 348	11 896	11 896
Corporate Services	Air Conditioner	New	Machinery and Equipment	Machinery and Equipment	Administrative or Head Office (Including Satellite Offices)	29.3898	-25.1611	300	400				
Corporate Services	Furniture and Office Equipment	New	Furniture and Office Equipment	Furniture and Office Equipment	Administrative or Head Office (Including Satellite Offices)	29.3898	-25.1611	400	400	400	400	400	400
Corporate Services	Machinery and Equipment	New	Machinery and Equipment	Machinery and Equipment	Administrative or Head Office (Including Satellite Offices)	29.3898	-25.1611	500	400	500	500	500	500
Corporate Services	Computer Equipment	New	Computer Equipment	Computer Equipment	Administrative or Head Office (Including Satellite Offices)	29.3898	-25.1611	500	1 000	500	500	500	500
Technical Services	Electrification of Mabose	New	Infrastructure	Electrical Infrastructure	Whole of the Municipality			0	0	-	-	4 651	4 651
Technical Services	Electrification of Makaepa	New	Infrastructure	Electrical Infrastructure	24	29.612543	-25.051939	2 870	2 870	-	-	-	-
Technical Services	Electrification of Maaakaneng	New	Infrastructure	Electrical Infrastructure	14	29.372034	-25.17166140	2 912	2 921	4 783	4 783	435	435
Technical Services	Electrification of Tambo Village - New Town	New	Infrastructure	Electrical Infrastructure	9	29.193028	-25.2780783	2 912	2 912	6 348	6 348	2 036	2 036
Technical Services	Electrification of Uitspanning A	New	Infrastructure	Electrical Infrastructure		29.21577	-25.309409	-	-	-	-	4 009	4 009
Technical Services	Electrification of Zuma Park	New	Infrastructure	Electrical Infrastructure				-	-	870	870	-	-
Technical Services	Installation of high mast light in various villages	New	Infrastructure	Electrical Infrastructure		29.3898	-25.1611	-	-	3 478	3 478	13 043	13 043
Technical Services	Installation of electrical meters in Groblersdal	New	Infrastructure	Electrical Infrastructure	13	29.3898	-25.1611	1 304	1 304			-	-
Technical Services	Upgrading of Groblersdal substation	Upgrading	Infrastructure	Electrical Infrastructure	13	29.3898	-25.1611	870	(0)	4 348	4 348	8 696	8 696
Technical Services	Monsterlus to Makgopheng Road, Kgoshi Mathebe and Kgoshi Matsepe Construction	New	Infrastructure	Roads Infrastructure	Whole of the Municipality			7 826	7 826			-	-
Technical Services	Mogaung Road	New	Infrastructure	Roads Infrastructure		29.764798	-25.1119556	-	-	5 217	5 217	5 217	5 217
Technical Services	Mpheleng Road Construction	New	Infrastructure	Roads Infrastructure	5	29.153131	-25.224649	8 478	8 478	-	-	-	-
Technical Services	Hlogotlou street and stormwater	New	Infrastructure	Roads Infrastructure		29.612543	-25.051939	-	-	3 965	3 965	-	-
Technical Services	Motletema Internal Streets	New	Infrastructure	Roads Infrastructure	30	29.463002	-25.09805	3 478	800	3 478	3 478	-	-
Technical Services	JJ Zaaiplaas Road	New	Infrastructure	Roads Infrastructure		29.764798	-25.1119556	-	-	9 783	9 783	-	-
Technical Services	Kgoshi Rammupudu Road	New	Infrastructure	Roads Infrastructure		29.486652	-25.0459121	-	-	-	-	13 913	13 913
Technical Services	Laersdrift Road	Renewal	Infrastructure	Roads Infrastructure	30	29.924523	-25.1930852	6 087	9 842	13 055	13 055	-	-
Technical Services	Naganeng Bus Route	Renewal	Infrastructure	Roads Infrastructure	14	29.372034	-25.17166140	8 817	5 500	-	-	-	-
Technical Services	Groblersdal Roads and Streets	Renewal	Infrastructure	Roads Infrastructure	13	29.3898	-25.1611	1 739	1 739	4 348	4 348	-	-
Technical Services	Kgapamadi road	Renewal	Infrastructure	Roads Infrastructure	21	29.63589	-25.005308	15 602	15 602	11 859	11 859	-	-
Technical Services	Nyakoroane Road	Renewal	Infrastructure	Roads Infrastructure	7	29.133749	-25.266304	1 304	1 304	-	-	-	-
Technical Services	Development of workshop	New	Other assets	Operational Buildings		29.3898	-25.1611	4 447	4 447	-	-	-	-
Technical Services	Ramogwerane to Nkadimeng Road and Stormwater	New	Infrastructure	Roads Infrastructure	25	29.520832	-25.030224	1 500	1 500	-	-	-	-
Technical Services	Tambo Road Construction	New	Infrastructure	Roads Infrastructure		29.193028	-25.2780783	-	-	7 843	7 843	-	-
Technical Services	Upgrading of streets of Elansdoreen	Upgrading	Infrastructure	Roads Infrastructure	9	29.236295	-25.294985	-	-	-	-	8 047	8 047
Technical Services	Upgrading of Tafelkop stadium	Upgrading	Community Assets	Sport and Recreation Facilities		29.513317	-25.0657483	-	-	-	-	11 304	11 304

Adjustment budget 2018/19

Projects adjusted:

- Electrification of Makaepa – approved roll over
- Electrification of Masakaneng – approved roll over
- Mobile office – project deferred
- Fencing of Elandsdoorn cemetery – mobile office budget has been moved from mobile office
- Groblersdal landfill – reduction of internally funded projects
- Upgrading of Groblersdal substation – reduction of internally funded projects
- Motetema internal streets – reduction of internally funded projects
- Laersdrift road – the budget was moved from Naganeng road plus approved roll over
- Naganeng road – the budget was moved to Laersdrift road

Table SB 20: Adjustment Budget

Description	Budget Year 2018/19									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	
R thousands												
Revenue By Municipal Entity												
Entity 1 total revenue	-	-	-	-	-	-	-	-	-	-	-	-
Entity 2 total revenue	-	-	-	-	-	-	-	-	-	-	-	-
Entity 3 (etc) total revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Entity 2 total operating expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Entity 3 etc. total operating expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Entity 2 total capital expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Entity 3 etc. total capital expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-	-

The municipality does not have entities.

Municipal Manager's quality certificate

Quality certificate

I, KGWALE MAHLAGAUME MESHACK, the Acting Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the 2018/19 adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with Integrated Development Plan of the Municipality.

Print name: Kgwale Mahlagaume Meshack

Municipal Manager of Elias Motsoaledi Local Municipality (LIM 472)

Signature

Date 2019/02/28

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



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EXECUTIVE SUPPORT

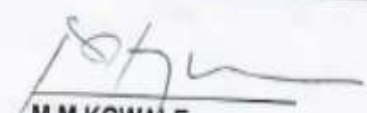
M18/19-26

CERTIFIED EXTRACT OF A RESOLUTION BY THE MUNICIPAL COUNCIL IN A SPECIAL COUNCIL MEETING HELD 25 FEBRUARY 2019 IN THE COUNCIL CHAMBER, MUNICIPAL OFFICES GROBLERSDAL.

M18/19-26 2018/19 MAIN ADJUSTMENT BUDGET

RESOLVED:-

1. That Council notes the report on the 2018/19 Budget Adjustment
2. That Council considered and approved the 2018/19 Adjustment Budget attached to this report


M.M KGWALE

ACTING MUNICIPAL MANAGER