

ELIAS MOTSOALEDI LOCAL MUNICIPALITY



SPECIAL ADJUSTMENT BUDGET

2017/18 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.

Description	Budget Year 2017/18		ADJUSTED BUDGET	2018/19	2019/20
	ORIGINAL BUDGET	ADJUSTMENT		INDICATIVE BUDGET	INDICATIVE BUDGET
REVENUE	462 882 751	80 210 439	543 093 189	480 348 190	514 989 560
OPERATING EXPENDITURE	386 388 132	43 003 877	429 392 009	392 948 728	410 682 710
SURPLUS	76 494 618	37 206 562	113 701 180	87 399 462	104 306 850
CAPITAL EXPENDITURE	77 301 754	33 647 315	110 949 069	84 306 140	91 110 526

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

- Total revenue budget increased from R462, 882 million to R543, 093 million reflecting 17, 33% increase that is mainly attributed to traffic fines, approved roll over and additional allocation amounting R11 million for MIG and addition revenue anticipated from the new mall.
- There is upward adjustment on operational expenditure from R386, 388 million to R429, 392 million, reflecting a 11, 13% increase that resulted mainly from contracted services
- Capital expenditure budget has been adjusted upwards from R77, 302 million to R110, 949 million, reflecting 43, 53% increase that is attributed to the rolled over projects, the unforeseen capital expenditure and an increase in some of internally funded projects.

Table B1 Sum: Adjustment Budget Summary

Description	Budget Year 2017/18									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	26 472	-	-	-	-	-	8 334	8 334	34 805	27 981	29 548
Service charges	89 822	-	-	-	-	-	3 000	3 000	92 822	92 749	95 936
Investment revenue	3 701	-	-	-	-	-	(1 201)	(1 201)	2 500	3 912	4 132
Transfers recognised - operational	226 163	-	-	-	-	-	-	-	226 163	238 214	247 841
Other own revenue	45 885	-	-	-	-	-	42 589	42 589	88 454	48 479	51 194
Total Revenue (excluding capital transfers and contributions)	392 023	-	-	-	-	-	52 721	52 721	444 744	411 335	428 650
Employee costs	123 480	-	-	-	-	-	2 677	2 677	126 137	130 069	137 325
Remuneration of councillors	22 113	-	-	-	-	-	1 317	1 317	23 430	23 373	24 682
Depreciation & asset impairment	51 200	-	-	-	-	-	-	-	51 200	53 118	55 063
Finance charges	3 124	-	-	-	-	-	(2 000)	(2 000)	1 124	790	645
Materials and bulk purchases	82 662	-	-	-	-	-	(676)	(676)	81 986	84 731	89 476
Transfers and grants	3 724	-	-	-	-	-	(740)	(740)	2 984	3 936	4 156
Other expenditure	100 105	-	-	-	-	-	42 426	42 426	142 531	96 931	99 305
Total Expenditure	386 388	-	-	-	-	-	43 004	43 004	429 392	392 949	410 683
Surplus/(Deficit)	5 635	-	-	-	-	-	9 717	9 717	15 352	18 386	17 967
Transfers recognised - capital	70 860	-	-	-	-	-	27 489	27 489	98 349	69 013	86 340
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	76 495	-	-	-	-	-	37 207	37 207	113 701	87 399	104 307
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	76 495	-	-	-	-	-	37 207	37 207	113 701	87 399	104 307
Capital expenditure & funds sources											
Capital expenditure	77 302	-	-	-	-	-	33 647	33 647	110 949	84 306	91 111
Transfers recognised - capital	62 158	-	-	-	-	-	24 060	24 060	86 218	55 713	70 912
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 144	-	-	-	-	-	9 588	9 588	24 732	28 593	20 198
Total sources of capital funds	77 302	-	-	-	-	-	33 647	33 647	110 949	84 306	91 111
Financial position											
Total current assets	107 614	-	-	-	-	-	(22 015)	(22 015)	85 598	91 824	98 214
Total non current assets	1 066 797	-	-	-	-	-	(40 127)	(40 127)	1 026 671	1 039 702	1 134 645
Total current liabilities	60 491	-	-	-	-	-	2 000	2 000	62 491	60 853	58 583
Total non current liabilities	98 733	-	-	-	-	-	7 700	7 700	106 433	114 312	109 883
Community wealth/Equity	1 015 187	-	-	-	-	-	(64 527)	(64 527)	950 660	964 092	1 072 559
Cash flows											
Net cash from (used) operating	93 102	-	-	-	-	-	13 996	13 996	107 098	91 855	100 095
Net cash from (used) investing	(77 302)	-	-	-	-	-	(33 047)	(33 047)	(110 349)	(84 306)	(91 111)
Net cash from (used) financing	(8 497)	-	-	-	-	-	(544)	(544)	(9 041)	(6 289)	(6 800)
Cash/cash equivalents at the year end	32 968	-	-	-	-	-	(24 315)	(24 315)	8 652	17 227	19 412
Cash backing/surplus reconciliation											
Cash and investments available	32 968	-	-	-	-	-	(24 315)	(24 315)	8 652	9 495	11 247
Application of cash and investments	7 405	-	-	-	-	-	3 771	3 771	11 176	(2 454)	(3 781)
Balance - surplus (shortfall)	25 563	-	-	-	-	-	(28 087)	(28 087)	(2 524)	11 948	15 028
Asset Management											
Asset register summary (WDV)	1 054 011	-	-	-	-	-	(40 127)	(40 127)	1 013 885	1 041 986	1 081 574
Depreciation & asset impairment	51 200	-	-	-	-	-	-	-	51 200	53 118	55 063
Renewal of Existing Assets	38 974	-	-	-	-	-	3 440	3 440	42 414	30 375	35 088
Repairs and Maintenance	11 311	-	-	-	-	-	1 382	1 382	12 693	13 147	13 883
Free services											
Cost of Free Basic Services provided	2 000	-	-	-	-	-	(489)	(489)	1 511	1 597	1 686
Revenue cost of free services provided	8 193	-	-	-	-	-	-	-	8 193	12 863	13 583
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	4	-	-	-	-	-	-	-	4	3	2
Refuse:	50	-	-	-	-	-	-	-	50	51	52

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 2017 to December 2017 and the audited 2016/17 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 2017/18 to 2019/20 financial period to ensure a true reflection of the actual amounts to be received.

- **Property rates** – this revenue line item has increased from R26, 472 million to R34, 805 million and the increase is as a result of properties that were unknown and now the owners thereof have been identified. In addition, the additional revenue anticipated from the mall also contributed towards the increase
- **Rental of facilities** – the budget decreased from R1, 935 million to R1 million and the decrease resulted from the properties that are rented out on below market value rental amount
- **Interest earned on external investments** – the budget is decreased by R3, 701 million to R2, 500 million and the decrease is attributed to unfavorable financial position of the municipality that does 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 R6, 260 million to R14, 260 million and this is as a result of under-collection of revenue that allows the debt book to keep on growing
- **Fines** – the budget was originally under-budgeted for and it was therefore adjusted upwards by R25 million to reflect realistically anticipated revenue. The R16 thousand increase in addition to the R25 million resulted from reclassification of fines for illegal connections on electricity.
- **Other revenue** – the budget has been adjusted upwards and this budget was increased by R11, 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.
- **Transfers recognized: capital** – the upward adjustment is mainly the approved roll over amounting to R16, 489 million and the addition allocation of R11 million on MIG.

Operating expenditure

- **Employee related cost** – the budget has been adjusted upwards by R2, 677 million to cater for salary adjustments for traffic wardens, cell phone allowance (as this was previously part of general expenses), defined benefit obligation, redemption of leave etc.
- **Bulk purchase** – the budget for bulk purchase was adjusted upwards by R1 million and this relates to bulk purchase of electricity.
- **Other materials** – Other materials were decreased from R13, 497 million to R11, 821 million and the adjustment was informed by under-performance of materials and supplies segments.
- **Contracted services** – the original budget appeared to be too low as compared to the actual expenditure incurred and the budget was therefore increased by R 39, 887 million that is more than the original budget, of which the increase was also attributed to re-classification of other expenditure line item.
- **Other expenditure** – this line item was adjusted upwards from R48, 384 million to R 50, 923 million and the adjustment was to cater for donation of electrification projects that are implemented in areas that are not municipal licensed to Eskom

Capital expenditure

- The total capital expenditure budget has been adjusted upwards from R77, 302 million to R110, 949 million and the adjustment was informed by approved roll over, additional allocation on MIG, unforeseen expenditure on capital projects and an increase in some of internally funded projects.
- The detailed adjustments per projects are presented in table SB19

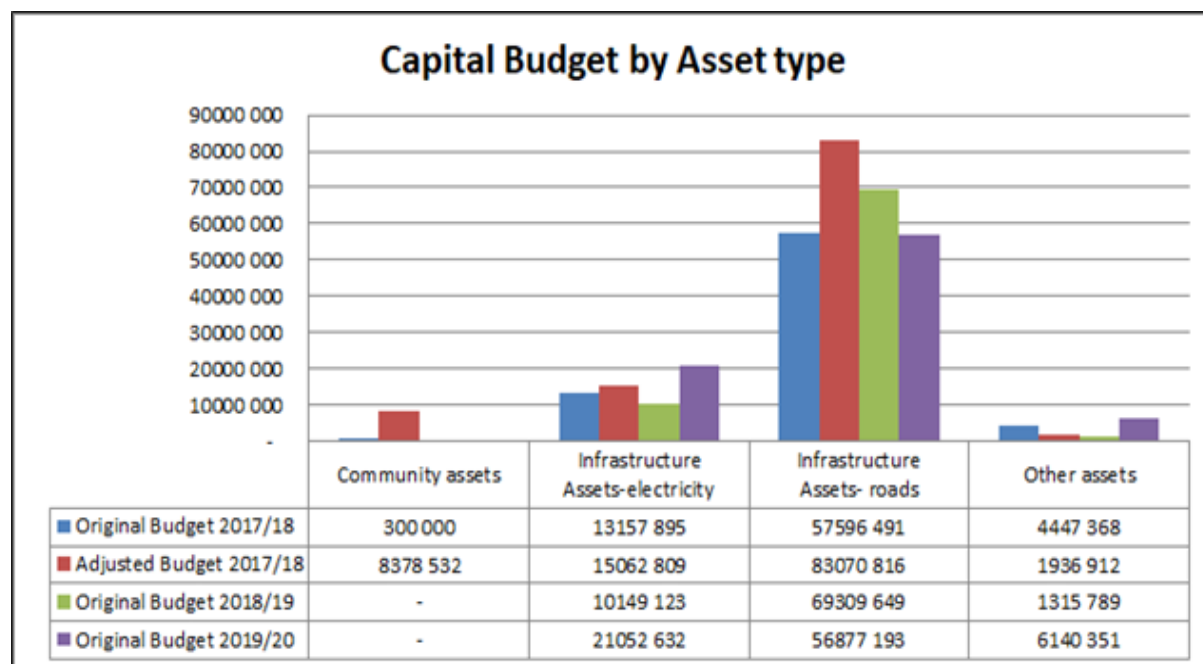


Table B2: Adjustment Budget – Standard Classification

Standard Description	Budget Year 2017/18									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 - Functional											
Governance and administration	170 084	-	-	-	-	-	13 836	13 836	183 920	178 187	186 235
Executive and council	35 581	-	-	-	-	-	-	-	35 581	38 171	39 988
Finance and administration	128 101	-	-	-	-	-	13 836	13 836	141 936	133 250	139 103
Internal audit	6 402	-	-	-	-	-	-	-	6 402	6 766	7 145
Community and public safety	12 846	-	-	-	-	-	5 600	5 600	18 446	13 563	14 323
Community and social services	6 377	-	-	-	-	-	5 600	5 600	11 977	6 735	7 112
Sport and recreation	6 469	-	-	-	-	-	-	-	6 469	6 828	7 211
Public safety	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	150 237	-	-	-	-	-	57 585	57 585	207 822	159 807	167 332
Planning and development	13 512	-	-	-	-	-	5 500	5 500	19 012	13 309	12 998
Road transport	135 883	-	-	-	-	-	52 085	52 085	187 968	145 595	153 380
Environmental protection	842	-	-	-	-	-	-	-	842	903	954
Trading services	129 716	-	-	-	-	-	3 189	3 189	132 905	128 791	147 100
Energy sources	106 984	-	-	-	-	-	189	189	107 173	105 036	122 350
Water management	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Waste management	22 732	-	-	-	-	-	3 000	3 000	25 732	23 756	24 750
Other	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	462 883	-	-	-	-	-	80 210	80 210	543 093	480 348	514 990
Expenditure - Functional											
Governance and administration	147 263	-	-	-	-	-	33 160	33 160	180 424	149 457	156 339
Executive and council	35 981	-	-	-	-	-	6 334	6 334	42 315	38 396	40 546
Finance and administration	104 880	-	-	-	-	-	25 778	25 778	130 658	104 295	108 648
Internal audit	6 402	-	-	-	-	-	1 048	1 048	7 450	6 766	7 145
Community and public safety	15 633	-	-	-	-	-	(875)	(875)	14 759	16 509	17 434
Community and social services	6 541	-	-	-	-	-	(804)	(804)	5 737	6 908	7 295
Sport and recreation	9 092	-	-	-	-	-	(71)	(71)	9 021	9 601	10 139
Public safety	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	117 737	-	-	-	-	-	2 570	2 570	120 307	118 642	122 839
Planning and development	20 850	-	-	-	-	-	(3 142)	(3 142)	17 708	19 163	19 180
Road transport	96 045	-	-	-	-	-	5 675	5 675	101 719	98 576	102 705
Environmental protection	842	-	-	-	-	-	37	37	880	903	954
Trading services	105 754	-	-	-	-	-	8 149	8 149	113 903	108 340	114 071
Energy sources	86 949	-	-	-	-	-	(119)	(119)	86 830	88 735	93 704
Water management	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Waste management	18 805	-	-	-	-	-	8 267	8 267	27 073	19 605	20 367
Other	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	386 388	-	-	-	-	-	43 004	43 004	429 392	392 949	410 683
Surplus/ (Deficit) for the year	76 495	-	-	-	-	-	37 207	37 207	113 701	87 399	104 307

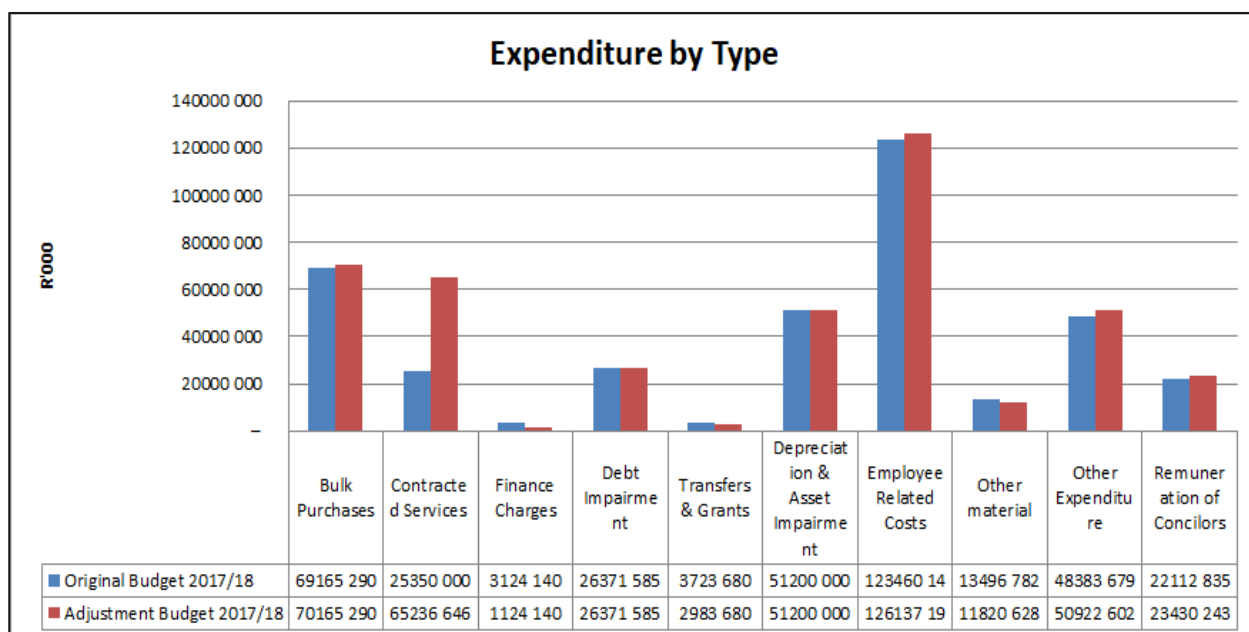
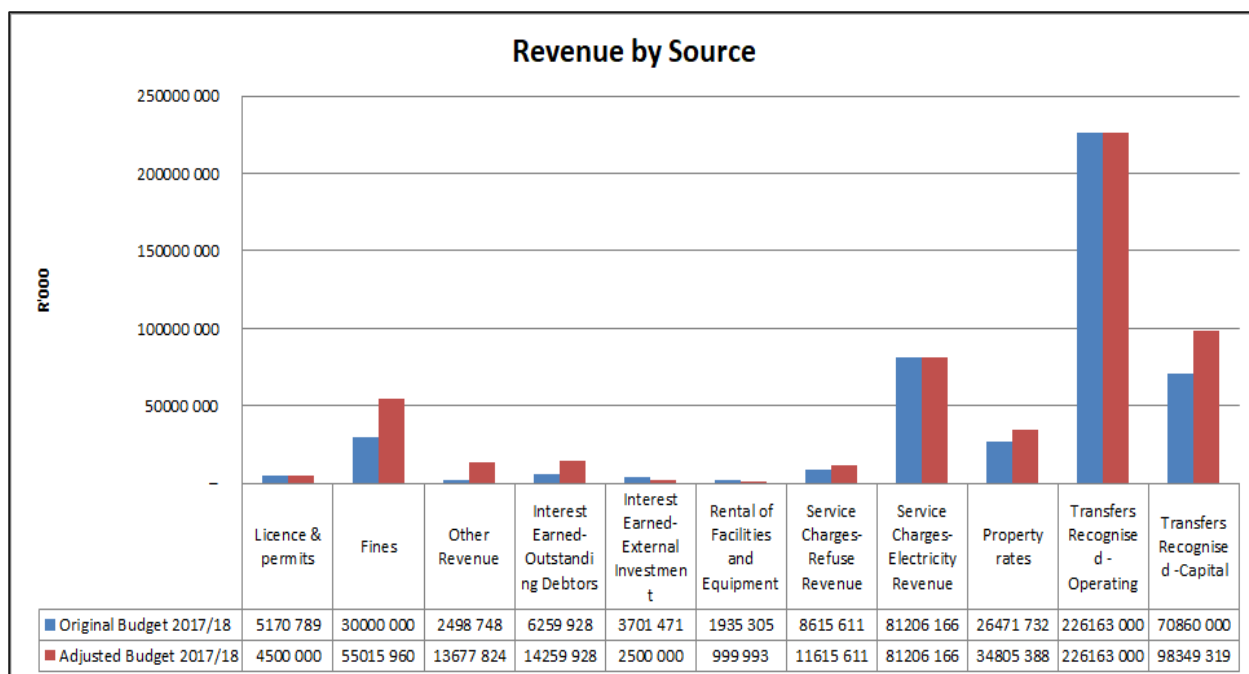
Table B3: Adjustment Budget – Municipal Vote

Vote Description	Budget Year 2017/18									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 - Executive & Council	31 540	-	-	-	-	-	6 330	6 330	37 871	33 890	35 466
Vote 2 - Office of the Municipal Manager	15 805	-	-	-	-	-	7 276	7 276	23 080	16 681	17 559
Vote 3 - Budget & Treasury	70 368	-	-	-	-	-	1 526	1 526	71 894	73 323	75 774
Vote 4 - Corporate Services	33 797	-	-	-	-	-	45	45	33 842	36 247	38 691
Vote 5 - Community Services	89 322	-	-	-	-	-	32 929	32 929	122 251	95 598	100 225
Vote 6 - Technical Services	200 885	-	-	-	-	-	26 604	26 604	227 489	203 175	225 695
Vote 7 - Development Planning	8 435	-	-	-	-	-	5 500	5 500	13 935	7 912	7 299
Vote 8 - Executive Support	12 731	-	-	-	-	-	-	-	12 731	13 523	14 280
Total Revenue by Vote	462 883	-	-	-	-	-	80 210	80 210	543 093	480 348	514 990
Expenditure by Vote											
Vote 1 - Executive & Council	31 940	-	-	-	-	-	6 330	6 330	38 271	34 114	36 025
Vote 2 - Office of the Municipal Manager	15 826	-	-	-	-	-	7 276	7 276	23 102	16 703	17 583
Vote 3 - Budget & Treasury	39 702	-	-	-	-	-	19 728	19 728	59 430	40 759	41 387
Vote 4 - Corporate Services	39 326	-	-	-	-	-	(674)	(674)	38 652	42 093	44 863
Vote 5 - Community Services	71 741	-	-	-	-	-	7 408	7 408	79 148	75 188	78 672
Vote 6 - Technical Services	165 483	-	-	-	-	-	(1 494)	(1 494)	163 989	163 286	171 241
Vote 7 - Development Planning	9 604	-	-	-	-	-	1 133	1 133	10 737	7 244	6 594
Vote 8 - Executive Support	12 767	-	-	-	-	-	3 296	3 296	16 063	13 560	14 320
Total Expenditure by Vote	386 388	-	-	-	-	-	43 004	43 004	429 392	392 949	410 683
Surplus/ (Deficit) for the year	76 495	-	-	-	-	-	37 207	37 207	113 701	87 399	104 307

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 tables also show that the budgeted revenue has increased from R462, 883 million to R543, 093 million while operating expenditure has increased from R386, 388 million to R429, 392 million. The net effect of the adjusted budget is a surplus of R113, 701 million that took into consideration non-cash item (depreciation and debt impairment) amounting to R77, 572 million. Cognizance should be taken that revenue presented in the above two tables takes into account transfer recognized capital and so it does not balance to operating revenue shown in Table B4.

Table B4: Adjustment Budget – Revenue & Expenditure

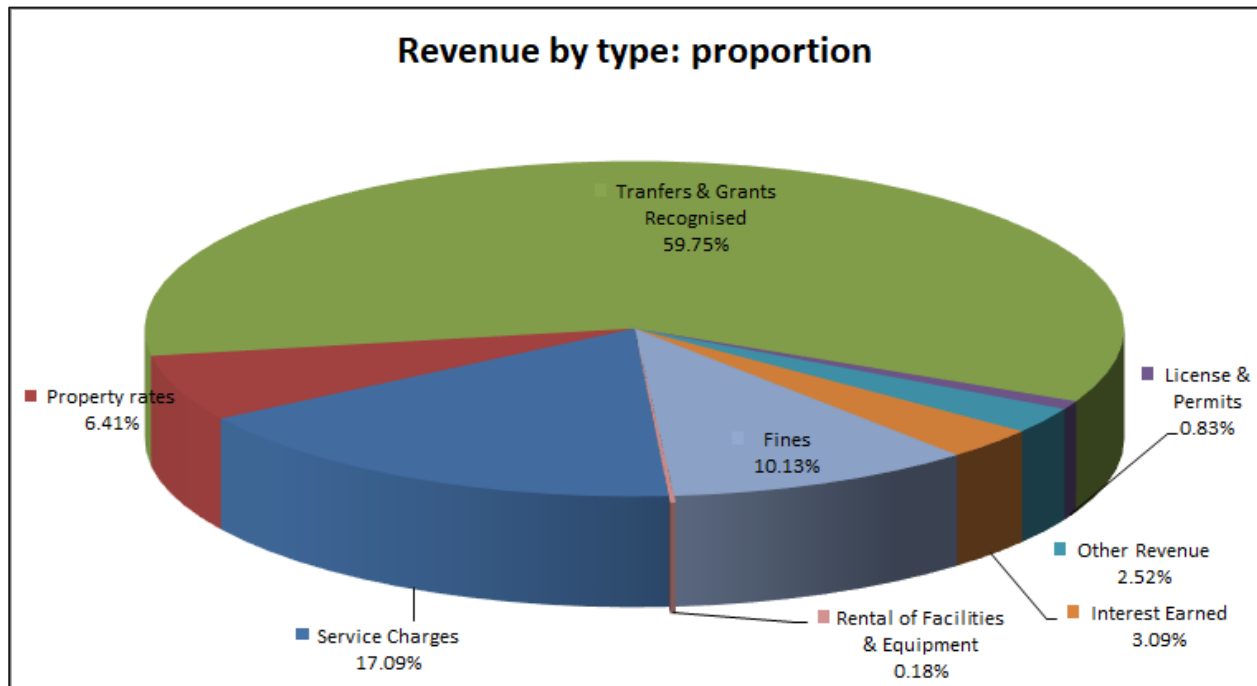
Description	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source											
Property rates	26 472	-	-	-	-	-	8 334	8 334	34 805	27 981	29 548
Service charges - electricity revenue	81 206	-	-	-	-	-	-	-	81 206	83 642	86 319
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 616	-	-	-	-	-	3 000	3 000	11 616	9 107	9 617
Service charges - other	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 935	-	-	-	-	-	(935)	(935)	1 000	2 046	2 160
Interest earned - external investments	3 701	-	-	-	-	-	(1 201)	(1 201)	2 500	3 912	4 132
Interest earned - outstanding debtors	6 260	-	-	-	-	-	8 000	8 000	14 260	6 617	6 987
Dividends received	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30 000	-	-	-	-	-	25 016	25 016	55 016	31 710	33 486
Licences and permits	5 171	-	-	-	-	-	(671)	(671)	4 500	5 466	5 772
Agency services	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	226 163	-	-	-	-	-	-	-	226 163	238 214	247 841
Other revenue	2 499	-	-	-	-	-	11 179	11 179	13 678	2 641	2 789
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Total Revenue excluding capital transfers	392 023	-	-	-	-	-	52 721	52 721	444 744	411 335	428 650
Expenditure By Type											
Employee related costs	123 460	-	-	-	-	-	2 677	2 677	126 137	130 069	137 325
Remuneration of councillors	22 113	-	-	-	-	-	1 317	1 317	23 430	23 373	24 682
Debt impairment	26 372	-	-	-	-	-	-	-	26 372	27 875	29 436
Depreciation & asset impairment	51 200	-	-	-	-	-	-	-	51 200	53 118	55 093
Finance charges	3 124	-	-	-	-	-	(2 000)	(2 000)	1 124	790	645
Bulk purchases	69 165	-	-	-	-	-	1 000	1 000	70 165	69 937	73 853
Other materials	13 497	-	-	-	-	-	(1 676)	(1 676)	11 821	14 795	15 623
Contracted services	25 350	-	-	-	-	-	39 887	39 887	65 237	23 279	23 118
Transfers and subsidies	3 724	-	-	-	-	-	(740)	(740)	2 984	3 936	4 156
Other expenditure	48 384	-	-	-	-	-	2 539	2 539	50 923	45 777	46 751
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	386 388	-	-	-	-	-	43 004	43 004	429 392	392 949	410 683
Surplus/(Deficit)	5 635	-	-	-	-	-	9 717	9 717	15 352	18 386	17 967
Transfers and subsidies - capital	70 860	-	-	-	-	-	27 489	27 489	98 349	69 013	86 340
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	76 495	-	-	-	-	-	37 207	37 207	113 701	87 399	104 307
Taxation	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	76 495	-	-	-	-	-	37 207	37 207	113 701	87 399	104 307
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	76 495	-	-	-	-	-	37 207	37 207	113 701	87 399	104 307
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	76 495	-	-	-	-	-	37 207	37 207	113 701	87 399	104 307



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 93, 38% 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 59, 75% to the budgeted revenue while 76, 80% 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;
- Service charges - electricity

Revenue sources adjusted upwards:

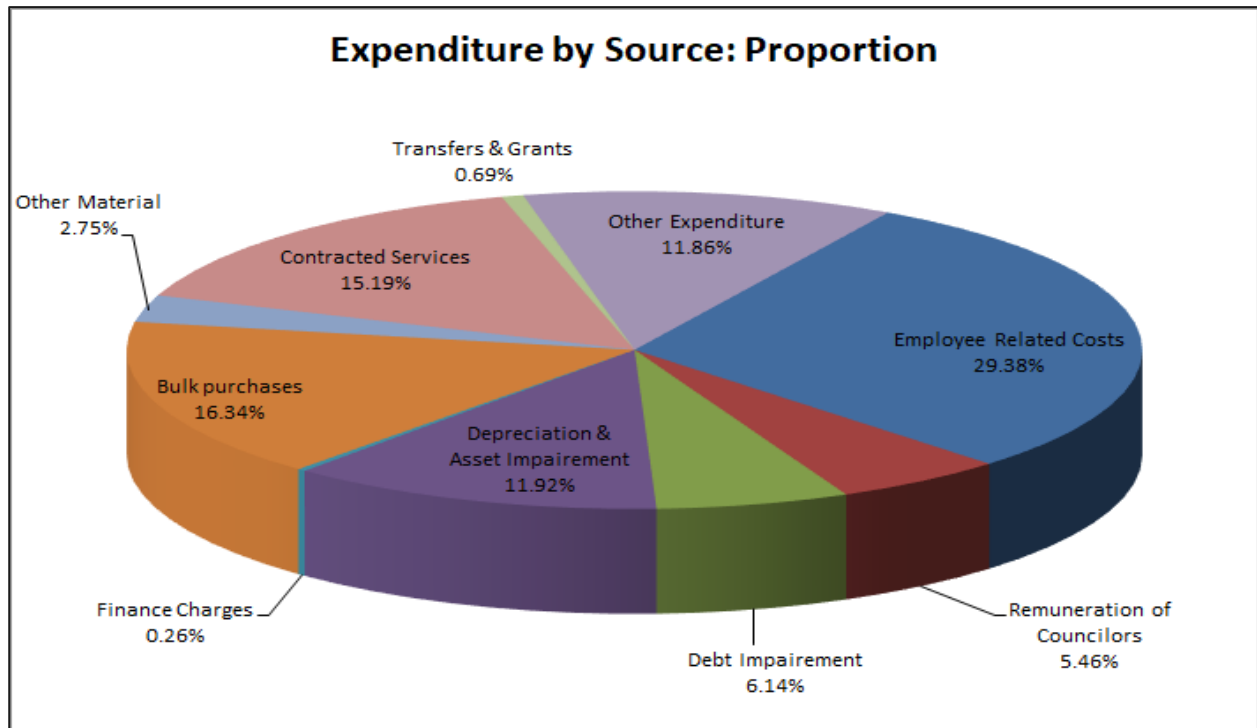
- Property rates (31, 48%);
- Service charges – refuse (34, 82%);
- Interest on outstanding debtors (127, 80%).
- Fines (83, 39%)
- Other revenue (447, 39%).

Revenue sources adjusted downwards:

- Licenses and permits (12, 97%);
- Rental of facilities and equipment (48, 33%);
- Interest on external investment (32, 46%);

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:

- Debt impairment;
- Depreciation and asset impairment; and

Expenditure items adjusted upwards:

- Employee related cost (2, 17%);
- Remuneration of Councilors (5, 96%)
- Other expenditure (5, 25%);
- Bulk purchase (1, 45%) and
- Contracted services (157.34%)

Expenditure items adjusted downwards:

- Other materials (12, 42%); and
- Transfers and grants (19.87%)
- Finance charges (32, 01%)

Table B5: Adjustment Capital Budget – vote and funding

Description	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
	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	500	-	-	-	-	-	800	800	1 300	900	900
Vote 5 - Community Services	500	-	-	-	-	-	-	-	500	-	-
Vote 6 - Technical Services	52 539	-	-	-	-	-	29 295	29 295	81 834	56 659	56 454
Vote 7 - Development Planning	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	53 539	-	-	-	-	-	30 095	30 095	83 634	57 559	57 354
Single-year expenditure to be adjusted											
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	400	-	-	-	-	-	-	-	400	-	-
Vote 6 - Technical Services	23 363	-	-	-	-	-	3 552	3 552	26 915	26 747	33 757
Vote 7 - Development Planning	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	23 763	-	-	-	-	-	3 552	3 552	27 315	26 747	33 757
Total Capital Expenditure - Vote	77 302	-	-	-	-	-	33 647	33 647	110 949	84 306	91 111

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 2017/18 financial year, R83, 634 million has been allocated of the total R110,949 million capital budget, which totals to 75,38%. This allocation decreases to R57, 559 million in 2018/19 and then to R57, 354 million in 2019/20. The single-year capital expenditure budget has been appropriated at R27, 315 million (24, 62% of the total capital budget) for the 2017/18 financial year and escalates to R26, 747 million in 2018/19 and then R33, 757 million in 2019/20

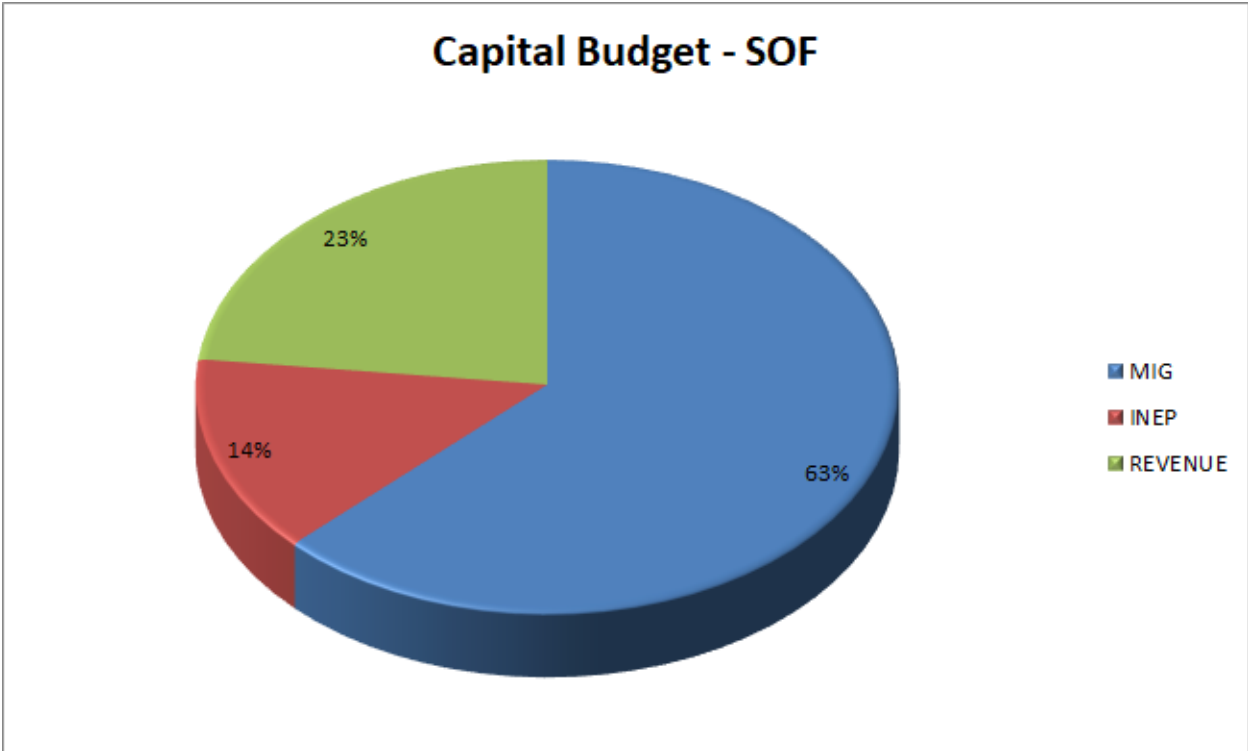
Unlike the multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as office furniture, ICT equipment, other equipment, vehicles, etc. The budget appropriations for two outer years are indicative allocations based on departmental 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.

Table B5: Adjustment Capital Budget – vote and funding (cont')

Description	Budget Year 2017/18									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	500	-	-	-	-	-	800	800	1 300	900	900
Executive and council								-	-		
Finance and administration	500						800	800	1 300	900	900
Internal audit								-	-		
Community and public safety	400	-	-	-	-	-	8 079	8 079	8 479	-	-
Community and social services								-	-		
Sport and recreation	400						8 079	8 079	8 479		
Public safety								-	-		
Housing								-	-		
Health								-	-		
Economic and environmental services	63 244	-	-	-	-	-	22 864	22 864	86 108	73 257	69 158
Planning and development								-	-		
Road transport	63 244						22 864	22 864	86 108	73 257	69 158
Environmental protection								-	-		
Trading services	13 158	-	-	-	-	-	1 905	1 905	15 063	10 149	21 053
Energy sources	13 158						1 905	1 905	15 063	10 149	21 053
Water management								-	-		
Waste water management								-	-		
Waste management								-	-		
Other								-	-		
Total Capital Expenditure - Functional	77 302	-	-	-	-	-	33 647	33 647	110 949	84 306	91 111
Funded by:											
National Government	62 158						24 060	24 060	86 218	55 713	70 912
Provincial Government								-	-		
District Municipality								-	-		
Other transfers and grants								-	-		
Transfers recognised - capital	62 158	-	-	-	-	-	24 060	24 060	86 218	55 713	70 912
Public contributions & donations								-	-		
Borrowing								-	-		
Internally generated funds	15 144						9 588	9 588	24 732	28 593	20 198
Total Capital Funding	77 302	-	-	-	-	-	33 647	33 647	110 949	84 306	91 111

Capital Expenditure: Sources of funding



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 R66, 860 million (63%)
- Integrated National Electrification Programme Grant R15, 000 million (14%)
- Internally Generated Revenue R24, 731 million (23%)

Table B6: Adjustment Budget - Financial Position

Description	Budget Year 2017/18									Budget Year +1	Budget Year +2	
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
ASSETS												
Current assets												
Cash	4 400						-	-	4 400	5 000	6 500	
Call investment deposits	28 568	-	-	-	-	-	(24 315)	(24 315)	4 252	4 495	4 747	
Consumer debtors	34 600	-	-	-	-	-	(4 000)	(4 000)	30 600	33 641	35 893	
Other debtors	36 846						6 000	6 000	42 846	45 288	47 824	
Current portion of long-term receivables									-	-		
Inventory	3 200						300	300	3 500	3 400	3 250	
Total current assets	107 614	-	-	-	-	-	(22 015)	(22 015)	85 598	91 824	98 214	
Non current assets												
Long-term receivables									-	-		
Investments									-	-		
Investment property	96 146						(40 417)	(40 417)	55 728	53 728	51 728	
Investment in Associate									-	-		
Property, plant and equipment	957 866	-	-	-	-	-	-	-	957 866	972 464	1 069 162	
Agricultural									-	-		
Biological									-	-		
Intangible							291	291	291	291	291	
Other non-current assets	12 786						-	-	12 786	13 219	13 464	
Total non current assets	1 066 797	-	-	-	-	-	(40 127)	(40 127)	1 026 671	1 039 702	1 134 645	
TOTAL ASSETS	1 174 411	-	-	-	-	-	(62 142)	(62 142)	1 112 269	1 131 526	1 232 859	
LIABILITIES												
Current liabilities												
Bank overdraft									-	-		
Borrowing	8 608	-	-	-	-	-	(3 000)	(3 000)	5 608	6 800	6 900	
Consumer deposits	5 089								5 089	5 600	5 700	
Trade and other payables	45 253	-	-	-	-	-	5 000	5 000	50 253	46 824	44 262	
Provisions	1 542								1 542	1 629	1 721	
Total current liabilities	60 491	-	-	-	-	-	2 000	2 000	62 491	60 853	58 583	
Non current liabilities												
Borrowing	16 500	-	-	-	-	-	3 000	3 000	19 500	25 000	18 200	
Provisions	82 233	-	-	-	-	-	4 700	4 700	86 933	89 312	91 683	
Total non current liabilities	98 733	-	-	-	-	-	7 700	7 700	106 433	114 312	109 883	
TOTAL LIABILITIES	159 224	-	-	-	-	-	9 700	9 700	168 924	175 166	168 466	
NET ASSETS	1 015 187	-	-	-	-	-	(71 842)	(71 842)	943 345	956 360	1 064 393	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)	1 015 187	-	-	-	-	-	(71 842)	(71 842)	943 345	956 360	1 064 393	
Reserves	-	-	-	-	-	-	-	-	-	-	-	
Minorities' interests									-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	1 015 187	-	-	-	-	-	(71 842)	(71 842)	943 345	956 360	1 064 393	

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 2017/18									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates	21 177						4 927	4 927	26 104	22 384	23 638
Service charges	83 078						(3 833)	(3 833)	79 245	85 686	88 538
Other revenue	13 516						10 933	10 933	24 449	10 711	11 311
Government - operating	226 163								226 163	238 214	247 841
Government - capital	70 860						11 000	11 000	81 860	69 013	86 340
Interest	5 579						(227)	(227)	5 352	5 897	6 228
Dividends											
Payments											
Suppliers and employees	(320 424)						(7 803)	(7 803)	(328 227)	(335 326)	(358 999)
Finance charges	(3 124)						(1 000)	(1 000)	(4 124)	(790)	(645)
Transfers and Grants	(3 724)								(3 724)	(3 936)	(4 156)
NET CASH FROM/(USED) OPERATING ACTIVITIES	93 102	-	-	-	-	-	13 996	13 996	107 098	91 855	100 095
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE							600	600	600		
Decrease (Increase) in non-current debtors											
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets	(77 302)						(33 647)	(33 647)	(110 949)	(84 306)	(91 111)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(77 302)	-	-	-	-	-	(33 047)	(33 047)	(110 349)	(84 306)	(91 111)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits	111						(544)	(544)	(433)	511	100
Payments											
Repayment of borrowing	(8 608)								(8 608)	(6 800)	(6 900)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(8 497)	-	-	-	-	-	(544)	(544)	(9 041)	(6 289)	(6 800)
NET INCREASE/ (DECREASE) IN CASH HELD	7 304	-	-	-	-	-	(19 596)	(19 596)	(12 292)	1 260	2 185
Cash/cash equivalents at the year begin:	25 664						(4 720)	(4 720)	20 944	15 968	17 227
Cash/cash equivalents at the year end:	32 968						(24 315)	(24 315)	8 652	17 227	19 412

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 2017/18 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 R 8, 652 million and at the beginning of the 2017/18 financial year the municipality had a positive opening balance of R20, 944 million.

Table B8: Adjustment Budget – Cash Backed Reserves

Description	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
	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	32 968	-	-	-	-	-	(24 315)	(24 315)	8 652	17 227	19 412
Other current investments > 90 days	0	-	-	-	-	-	-	-	0	(7 732)	(8 165)
Non current assets - Investments	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:	32 968	-	-	-	-	-	(24 315)	(24 315)	8 652	9 495	11 247
Applications of cash and investments											
Unspent conditional transfers	-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing									-	-	
Statutory requirements	12 500						(9 000)	(9 000)	3 500	4 500	8 750
Other working capital requirements	(6 637)	-					12 771	12 771	6 134	(8 583)	(14 252)
Other provisions	1 542								1 542	1 629	1 721
Long term investments committed	-	-							-	-	-
Reserves to be backed by cash/investments	-	-							-	-	-
Total Application of cash and investments:	7 405	-	-	-	-	-	3 771	3 771	11 176	(2 454)	(3 781)
Surplus(shortfall)	25 563	-	-	-	-	-	(28 087)	(28 087)	(2 524)	11 948	15 028

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 2017/18 MTREF together with this adjustment budget and considering the requirements of section 18 of the MFMA, it can be concluded that the 2017/18 Adjustment Budget is funded due to the cash surplus as opposed to a deficit.

Table B9: Adjustment Budget – Asset Management

Description	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE											
Total New Assets to be adjusted	34 381	-	-	-	-	-	24 639	24 639	59 020	33 837	36 725
Roads Infrastructure	19 123	-	-	-	-	-	22 034	22 034	41 157	20 156	14 772
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	13 158	-	-	-	-	-	1 905	1 905	15 063	10 149	21 053
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	32 281	-	-	-	-	-	23 939	23 939	56 220	30 305	35 825
Community Facilities	300	-	-	-	-	-	-	-	300	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Community Assets	300	-	-	-	-	-	-	-	300	-	-
Computer Equipment	300	-	-	-	-	-	500	500	800	500	500
Furniture and Office Equipment	200	-	-	-	-	-	300	300	500	400	400
Machinery and Equipment	600	-	-	-	-	-	600	600	1 200	-	-
Transport Assets	700	-	-	-	-	-	(700)	(700)	-	2 632	-
Total Renewal of Existing Assets to be adjusted	38 974	-	-	-	-	-	3 440	3 440	42 414	30 375	35 088
Roads Infrastructure	38 474	-	-	-	-	-	3 440	3 440	41 914	30 375	35 088
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	38 474	-	-	-	-	-	3 440	3 440	41 914	30 375	35 088
Community Facilities	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	500	-	-	-	-	-	-	-	500	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Other Assets	500	-	-	-	-	-	-	-	500	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	3 947	-	-	-	-	-	5 568	5 568	9 515	20 095	19 298
Roads Infrastructure	-	-	-	-	-	-	-	-	-	18 779	7 018
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	6 140
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	18 779	13 158
Community Facilities	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	8 079	8 079	8 079	-	-
Community Assets	-	-	-	-	-	-	8 079	8 079	8 079	-	-
Operational Buildings	3 947	-	-	-	-	-	(2 510)	(2 510)	1 437	1 316	6 140
Housing	-	-	-	-	-	-	-	-	-	-	-
Other Assets	3 947	-	-	-	-	-	(2 510)	(2 510)	1 437	1 316	6 140
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-

Table B9: Adjustment Budget – Asset Management (continued)

Description	Budget Year 2017/18									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
Total Capital Expenditure to be adjusted											
Roads Infrastructure	57 596	-	-	-	-	-	25 474	25 474	83 071	69 310	56 877
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	13 158	-	-	-	-	-	1 905	1 905	15 063	10 149	21 053
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	6 140
Infrastructure	70 754	-	-	-	-	-	27 379	27 379	98 134	79 459	84 070
Community Facilities	300	-	-	-	-	-	-	-	300	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	8 079	8 079	8 079	-	-
Community Assets	300	-	-	-	-	-	8 079	8 079	8 379	-	-
Operational Buildings	4 447	-	-	-	-	-	(2 510)	(2 510)	1 937	1 316	6 140
Housing	-	-	-	-	-	-	-	-	-	-	-
Other Assets	4 447	-	-	-	-	-	(2 510)	(2 510)	1 937	1 316	6 140
Computer Equipment	300	-	-	-	-	-	500	500	800	500	500
Furniture and Office Equipment	200	-	-	-	-	-	300	300	500	400	400
Machinery and Equipment	600	-	-	-	-	-	600	600	1 200	-	-
Transport Assets	700	-	-	-	-	-	(700)	(700)	-	2 632	-
TOTAL CAPITAL EXPENDITURE to be adjusted	77 302	-	-	-	-	-	33 647	33 647	110 949	84 306	91 111
ASSET REGISTER SUMMARY - PPE (WDV)											
Roads Infrastructure	605 926	-	-	-	-	-	-	-	605 926	624 877	651 669
Electrical Infrastructure	70 460	-	-	-	-	-	-	-	70 460	72 292	74 895
Solid Waste Infrastructure	4 080	-	-	-	-	-	-	-	4 080	4 186	4 337
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	680 466	-	-	-	-	-	-	-	680 466	701 355	730 901
Community Facilities	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	53 575	-	-	-	-	-	-	-	53 575	54 968	56 947
Community Assets	53 575	-	-	-	-	-	-	-	53 575	54 968	56 947
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	96 146	-	-	-	-	-	(40 417)	(40 417)	55 728	55 728	55 728
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Investment properties	96 146	-	-	-	-	-	(40 417)	(40 417)	55 728	55 728	55 728
Operational Buildings	134 703	-	-	-	-	-	-	-	134 703	138 205	143 180
Housing	-	-	-	-	-	-	-	-	-	-	-
Other Assets	134 703	-	-	-	-	-	-	-	134 703	138 205	143 180
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	291	291	291	291	291
Intangible Assets	-	-	-	-	-	-	291	291	291	291	291
Computer Equipment	6 120	-	-	-	-	-	-	-	6 120	6 279	6 302
Furniture and Office Equipment	35 376	-	-	-	-	-	-	-	35 376	36 295	37 602
Machinery and Equipment	45 280	-	-	-	-	-	-	-	45 280	46 457	48 130
Transport Assets	2 346	-	-	-	-	-	-	-	2 346	2 407	2 494
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	1 054 011	-	-	-	-	-	(40 127)	(40 127)	1 013 885	1 041 986	1 081 574
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment	51 200	-	-	-	-	-	-	-	51 200	53 118	55 093
Repairs and Maintenance by asset class	11 311	-	-	-	-	-	1 382	1 382	12 693	13 147	13 883
Roads Infrastructure	2 500	-	-	-	-	-	150	150	2 650	2 643	2 790
Electrical Infrastructure	1 900	-	-	-	-	-	-	-	1 900	2 008	2 121
Solid Waste Infrastructure	2 300	-	-	-	-	-	1 000	1 000	3 300	2 431	2 567
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	6 700	-	-	-	-	-	1 150	1 150	7 850	7 082	7 478
Community Facilities	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	1 300	-	-	-	-	-	25	25	1 325	1 374	1 451
Housing	-	-	-	-	-	-	-	-	-	-	-
Other Assets	1 300	-	-	-	-	-	25	25	1 325	1 374	1 451
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	100	-	-	-	-	-	-	-	100	106	112
Intangible Assets	100	-	-	-	-	-	-	-	100	106	112
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	1 711	-	-	-	-	-	407	407	2 118	3 000	3 168
Transport Assets	1 500	-	-	-	-	-	(200)	(200)	1 300	1 586	1 674
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	62 511	-	-	-	-	-	1 382	1 382	63 893	66 266	68 976
Renewal and upgrading of Existing Assets as % of total capex	55.52%	-	-	-	-	-	-	-	46.80%	59.86%	59.69%
Renewal and upgrading of Existing Assets as % of deprecn*	83.83%	-	-	-	-	-	-	-	101.42%	95.01%	98.72%
R&M as a % of PPE	1.07%	-	-	-	-	-	-	-	1.25%	1.26%	1.28%
Renewal and upgrading and R&M as a % of PPE	5.15%	-	-	-	-	-	-	-	6.37%	6.11%	6.31%

Table B10: Adjustment Budget – Service Delivery Measurement

Description	Budget Year 2017/18									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets											
Energy:											
Electricity (at least min. service level)	62 464							-	62 464	63 464	64 464
Electricity - prepaid (> min.service level)								-	-		
Minimum Service Level and Above sub-total	62 464	-	-	-	-	-	-	-	62 464	63 464	64 464
Electricity (< min.service level)								-	-		
Electricity - prepaid (< min. service level)								-	-		
Other energy sources	3 895								3 895	2 895	1 895
Below Minimum Service Level sub-total	3 895	-	-	-	-	-	-	-	3 895	2 895	1 895
Total number of households	66 359	-	-	-	-	-	-	-	66 359	66 359	66 359
Refuse:											
Removed at least once a week (min.service)	16 042							-	16 042	16 542	17 042
Minimum Service Level and Above sub-total	16 042	-	-	-	-	-	-	-	16 042	16 542	17 042
Removed less frequently than once a week	405							-	405	400	392
Using communal refuse dump	1 993							-	1 993	2 033	2 074
Using own refuse dump	38 712							-	38 712	39 486	40 276
Other rubbish disposal	703							-	703	717	731
No rubbish disposal	8 504							-	8 504	8 674	8 848
Below Minimum Service Level sub-total	50 317	-	-	-	-	-	-	-	50 317	51 310	52 321
Total number of households	66 359	-	-	-	-	-	-	-	66 359	67 852	69 363
Households receiving Free Basic Service											
Electricity/other energy (50kwh per household per month)	1 286							714	714	2 000	2 100
Refuse (removed at least once a week)									0	0	
Cost of Free Basic Services provided (R'000)											
Electricity/other energy (50kwh per household per month)	2 000							(489)	(489)	1 511	1 597
Refuse (removed once a week)									-	-	1 686
Total cost of FBS provided (minimum social package)	2 000	-	-	-	-	-	-	(489)	(489)	1 511	1 597
Highest level of free service provided											
Property rates (R'000 value threshold)	30								-	30	30
Electricity (kw per household per month)	50								-	50	50
Refuse (average litres per week)									-	0	
Revenue cost of free services provided (R'000)											
Property rates (R15 000 threshold rebate)	8 193								-	8 193	12 863
Property rates (other exemptions, reductions and rebates)									0	0	13 583
Electricity/other energy									0	0	
Refuse									0	0	
Municipal Housing - rental rebates									0	0	
Housing - top structure subsidies									0	0	
Total revenue cost of free services provided (total social package)	8 193	-	-	-	-	-	-	-	8 193	12 863	13 583

PART 2 – SUPPORTING DOCUMENTATION
Supporting Table SB 1: Financial Performance

Description	Budget Year 2017/18									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
REVENUE ITEMS											
Property rates											
Total Property Rates	26 472						8 334	8 334	34 805	27 981	29 548
less Revenue Foregone											
Net Property Rates	26 472						8 334	8 334	34 805	27 981	29 548
Service charges - electricity revenue											
Total Service charges - electricity revenue	83 206								83 206	85 756	88 551
less Revenue Foregone	2 000								2 000	2 114	2 232
Net Service charges - electricity revenue	81 206								81 206	83 642	86 319
Service charges - refuse revenue											
Total refuse removal revenue	8 616						3 000	3 000	11 616	9 107	9 617
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue	8 616						3 000	3 000	11 616	9 107	9 617
Other Revenue By Source											
Advertisements	1						300	300	301	1	1
Building Plans	642								642	678	716
Cemetery and Burial	45						1 400	1 400	1 445	48	50
Clearance Fees	790						300	300	1 090	835	881
Other Revenue	544						5 679	5 679	6 223	575	608
Prints	11						500	500	511	11	12
Tender Documents	426						500	500	928	450	475
Valuation Roll	36						400	400	438	38	40
Rezoning fees	1						1 000	1 000	1 001	1	1
Administration fee	2						400	400	402	2	2
Exempted Parking	1						700	700	701	1	2
Total 'Other' Revenue	2 499						11 179	11 179	13 678	2 641	2 789
EXPENDITURE ITEMS											
Employee related costs											
Basic Salaries and Wages	83 684						277	277	83 961	88 425	93 349
Pension and UIF Contributions	15 544								15 544	16 430	17 350
Medical Aid Contributions	4 568								4 568	4 828	5 098
Overtime	1 595						600	600	2 195	1 286	1 358
Performance Bonus											
Motor Vehicle Allowance	8 902						200	200	9 102	9 410	9 937
Cellphone Allowance	650						1 000	1 000	1 650	687	726
Housing Allowances	145								145	153	161
Other benefits and allowances	7 408								7 408	7 830	8 268
Payments in lieu of leave	802						600	600	1 402	848	895
Long service awards	162								162	171	181
Post-retirement benefit obligations											
Total Employee related costs	123 460						2 677	2 677	126 137	130 069	137 325
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment	51 200								51 200	53 118	55 093
Lease amortisation											
Depreciation resulting from revaluation of PPE											
Total Depreciation & asset impairment	51 200								51 200	53 118	55 093
Bulk purchases											
Electricity Bulk Purchases	69 165						1 000	1 000	70 165	69 937	73 853
Water Bulk Purchases											
Total bulk purchases	69 165						1 000	1 000	70 165	69 937	73 853
Transfers and grants											
Non-cash transfers and grants	3 724								3 724	3 936	4 156
Total transfers and grants	3 724								3 724	3 936	4 156
Contracted services											
Refuse Removal	6 000						4 637	4 637	10 637	6 000	6 000
Traffic Fines Management	600						2 800	2 800	3 400	630	665
Business and Advisory - Project Management											
Business and Advisory - Audit Committee							1 000	1 000	1 000		
Legal Advice and Litigation							8 000	8 000	8 000		
Administrative and Support Staff	1 000						2 500	2 500	3 500	1 000	1 000
Business and Advisory - Accountants and Auditors	4 500						9 000	9 000	13 500	3 300	2 000
Business and Advisory - Communications	1 000						2 500	2 500	3 500	1 057	1 116
Business and Advisory - Organisational							1 200	1 200	1 200		
Contractors: Prepaid Electricity Vendors											
Safeguard and Security	8 000						2 000	2 000	10 000	9 000	10 000
Valuer	250						1 000	1 000	1 250	264	279
Cellular Contract (Subscription and Calls)	500						1 400	1 400	1 900	529	558
Landfill site Audit							300	300	300		
Asset Valuer							750	750	750		
Repairs and Maintenance							1 300	1 300	1 300		
Performance Management											
Debt Collection	1 500						1 500	1 500	3 000	1 500	1 500
Easy pay											
Research and Advisory											
Infrastructure Architectural	2 000								2 000		
Total contracted services	25 350						39 887	39 887	65 237	23 279	23 118
Other Expenditure By Type											
Audit fees	4 278								4 278	4 726	5 186
General expenses	16 308						739	739	17 047	15 969	15 790
Audit Committee	1 118								1 118	1 182	1 248
Awareness campaigns	3 103								3 103	3 429	2 994
feasibility study	850								850	78	56
Fuel and Oil	2 625						1 000	1 000	3 625	2 774	2 930
Insurance premiums	4 300								4 300	4 545	4 800
Legal Advice and Litigation	1 000								1 000	1 000	1 000
Operating leases	7 292						800	800	8 092	4 325	4 567
Printing Publications and Books	2 286								2 286	2 637	2 784
Subsistence and Travel fees	3 731								3 731	4 160	4 393
Uniform and Protective Clothing	1 493								1 493	951	1 005
Total Other Expenditure	48 384						2 539	2 539	50 923	45 777	46 761
Repairs and Maintenance by Expenditure Item											
Employee related costs	700								700	800	928
Other materials	1 795								1 795	2 000	2 112
Contracted Services	6 065								6 065	6 410	6 769
Other Expenditure	2 751								2 751	3 273	3 373
Total Repairs and Maintenance Expenditure	11 311								11 311	12 484	13 183

Supporting Table SB 2: Financial Position

Description	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
	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	28 568						(24 315)	(24 315)	4 252	4 495	4 747
Other current investments											
Total Call investment deposits	28 568	-	-	-	-	-	(24 315)	(24 315)	4 252	4 495	4 747
Consumer debtors											
Consumer debtors	73 883						(4 000)	(4 000)	69 883	71 866	73 003
Less: provision for debt impairment	39 283								39 283	38 226	37 110
Total Consumer debtors	34 600	-	-	-	-	-	(4 000)	(4 000)	30 600	33 641	35 893
Debt impairment provision											
Balance at the beginning of the year	40 283								40 283	39 283	38 226
Contributions to the provision	7 000								7 000	7 399	7 813
Bad debts written off	(8 000)								(8 000)	(8 456)	(8 930)
Balance at end of year	39 283	-	-	-	-	-	-	-	39 283	38 226	37 110
Property, plant & equipment											
PPE at cost/valuation (excl. finance leases)	1 366 027								1 366 027	1 403 891	1 524 749
Leases recognised as PPE	21 084								21 084	22 285	23 533
Less: Accumulated depreciation	429 246								429 246	453 713	479 121
Total Property, plant & equipment	957 866	-	-	-	-	-	-	-	957 866	972 464	1 069 162
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities	8 608						(3 000)	(3 000)	5 608	6 800	6 900
Total Current liabilities - Borrowing	8 608	-	-	-	-	-	(3 000)	(3 000)	5 608	6 800	6 900
Trade and other payables											
Creditors	45 253						5 000	5 000	50 253	46 824	44 262
Unspent conditional grants and receipts											
VAT											
Total Trade and other payables	45 253	-	-	-	-	-	5 000	5 000	50 253	46 824	44 262
Non current liabilities - Borrowing											
Borrowing											
Finance leases (including PPP asset element)	16 500						3 000	3 000	19 500	25 000	18 200
Total Non current liabilities - Borrowing	16 500	-	-	-	-	-	3 000	3 000	19 500	25 000	18 200
Provisions - non current											
Retirement benefits	32 112						5 000	5 000	37 112	38 688	39 744
List other major items											
Refuse landfill site rehabilitation	46 000						(1 500)	(1 500)	44 500	45 000	46 000
Other	4 121						1 200	1 200	5 321	5 624	5 939
Total Provisions - non current	82 233	-	-	-	-	-	4 700	4 700	86 933	89 312	91 683
CHANGES IN NET ASSETS											
Accumulated surplus/(Deficit)											
Accumulated surplus/(Deficit) - opening balance	1 015 187						(71 842)	(71 842)	943 345	956 360	1 064 393
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1 015 187	-	-	-	-	-	(71 842)	(71 842)	943 345	956 360	1 064 393
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves (list)											
Revaluation											
Total Reserves											
TOTAL COMMUNITY WEALTH/EQUITY	1 015 187	-	-	-	-	-	(71 842)	(71 842)	943 345	956 360	1 064 393

Supporting Table SB 3: Adjustment to SDBIP – Performance Objectives

Description	Unit of measurement	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		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
Municipal Manager												
Core Function: Corporate Wide Strategic Planning (IDPs LEDs)												
IDP Programme	Number of IDP Meetings	6							0	6	6	6
Core Function: Risk Management												
Risk Management	Number of Risk Programmes	4							0	4	4	4
Governance Function: Internal Audit												
External Audit	Number of External Audits	2							0	2	2	2
Budget and Treasury												
Core Function: Finance												
Financial Management Grant	% Spending	100%							0%	100%	100%	100%
Valuations	Number of Valuations	1										
Software Licenses	Number of Licenses	10							0	10	10	10
Awareness Campaign Revenue Enhancement	Number of Campaings	4										
Debt Collectors	% Collection Rate	89%							0%	89%	89%	89%
Accountants and Auditors	Number of Set of Financial statements	4										
Core Function: Asset Management												
Asset Management plan	Number of assets assessment done	1							0	1	1	1
Implementation of MSCOA	% Implementation of MSCOA	95%							0%	95%	95%	95%
Corporate Services												
Core Function: Human Resources												
Legal Advise and Litigation	Percentage of Cases resolved	90%							0%	90%	90%	90%
Training	Percentage of Trainings	80%										
Office furniture	Percentage spent on the budget	89%						1100%	1100%	1189%	1189%	1189%
Core Function: Information Technology												
Computer Equipment	Percentage spent on the budget	85%							0%	85%	85%	85%
Reliance on Consultants	Rate of reliance on consultants	70%							0%	70%	70%	70%
Community Services												
Core Function: Solid Waste Management												
Solid waste removal	Number of wards serviced	50%							0%	50%	50%	50%
Infrastructure												
Core Function: Roads												
Municipal Infrastructure grant and other roads projects	Percentage of Kilometers tarred relative to backg	45%							0%	45%	45%	45%
Core Function: Electricity												
Electrification project	Percentage of Household Electrified relative to ba	65%										
Executive Support												
Core Function: Administrative and Corporate Support												
Community Survey	Percentage of Surveys Conducted	100%										
Mayors Outreach	Percentage Of Outreach Campaigns	100%							0%	100%	100%	100%
Public Participation	Percentage of Consultations Meetings	100%										
MPAC programmes	Percentage Of Outreach Campaigns	100%							0%	100%	100%	100%
Special programmes (HIV, disability,youth,women and children	Percentage of Special Programmes	100%										
Ward Committee Initiatives	Percentage Of Outreach Campaigns	100%							0%	100%	100%	100%
Core Function: Marketing Customer Relations & Publicity												
Communications	Percentage of Documents Printed	95%							0%	0%	0%	0%
Development Planning												
Core Function: Economic Development												
EPWP	Percentage of Programmes implemented	50%							0%	50%	50%	50%
Establishment of SDF	Percentage of fully compiled Spatial Development	100%							0%	100%	0%	0%

Supporting Table SB 4: Adjustment to budgeted performance indicators and benchmark

Basis of calculation	2014/15	2015/16	2016/17	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management								
Short term/long term rating	0%	0%	0%	0%	0%	0%		
Interest & Principal Paid /Operating Expenditure	0%	2%	3%	3%	0%	2%	2%	2%
Finance charges & Repayment of borrowing /Own Revenue	0%	6%	8%	0%	0%	0%	0%	0%
Borrowing/Capital expenditure excl. transfers and grants	0%	0%	0%	0%	0%	0%	0%	0%
Long Term Borrowing/ Funds & Reserves	0%	0%	0%	0%	0%	0%	0%	0%
Current assets/current liabilities	114%	84%	198%	178%	0%	149%	164%	182%
Current assets/current liabilities less debtors > 90 days/current liabilities	114%	16%	58%	107%	0%	0%	0%	0%
Monetary Assets/Current Liabilities	36%	17%	85%	54%	0%	26%	28%	33%
Last 12 Mths Receipts/ Last 12 Mths Billing	92%	92%	75%	86%	86%	60%	70%	70%
Total Outstanding Debtors to Annual Revenue	18%	13%	10%	18%	0%	17%	19%	20%
Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	3%	3%	4%	0%	0%	0%	0%	0%
% of Creditors Paid Within Terms (within MFMA s 65(e))	100%	100%	100%	100%	100%	100%	100%	100%
	182%	435%	88%	137%	0%	315%	272%	228%
Total Volume Losses (kW)	10,459	9,916	16,149	8,120	7,120	15,000	12,200	10,000
Total Cost of Losses (Rand '000)	8,859	8,330	7,900	8,120	9,341	19,680	16,006	13,120
% Volume (units purchased and generated less units sold)/units purchased	15%	14%	23%	14%	13%	16%	13%	11%
Total Volume Losses (kℓ)	0%	0%	0%	0%	0%	0%	0%	0%
Total Cost of Losses (Rand '000)	0%	0%	0%	0%	0%	0%	0%	0%
% Volume (units purchased and generated less units sold)/units purchased	0%	0%	0%	0%	0%	0%	0%	0%
Employee costs/(Total Revenue - capital revenue)	37%	34%	32%	31%	0%	28%	32%	32%
Total remuneration/(Total Revenue - capital revenue)	40%	40%	38%					
R&M/(Total Revenue excluding capital revenue)	4%	3%	4%	3%	0%	3%	3%	3%
FC&D/(Total Revenue - capital revenue)	12%	16%	11%	14%	0%	12%	13%	13%
(Total Operating Revenue - Operating Grants)/Debt service payments due	6.95	7.57	11.83	21.85	-	28.80	22.95	23.96
Total outstanding service debtors/annual revenue received for services	63%	46%	31%	9%	0%	7%	8%	8%
(Available cash + Investments)/monthly fixed operational expenditure	125%	54%	135%	138%	0%	0%	0%	0%

Supporting Table SB 5: Adjustment budget – social, economic and demographic statics and assumption

Detail on the provision of municipal services for	Description	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Total municipal services	Household service targets (000)									
	Energy:									
	Electricity (at least min.service level)	58,750	58,750	1,550	58,850			58,850	58,900	62,670
	Electricity - prepaid (min.service level)									
	Minimum Service Level and Above sub-total	58,750	58,750	1,550	58,850	-	-	58,850	58,900	62,670
	Electricity (< min.service level)									
	Electricity - prepaid (< min. service level)									
	Other energy sources	-	-	1,550	1,600			1,600	1,650	1,690
	Below Minimum Service Level sub-total	-	-	1,550	1,600	-	-	1,600	1,650	1,690
	Total number of households	58,750	58,750	3,100	60,450	-	-	60,450	60,550	64,359
	Refuse:									
	Removed at least once a week	6,527	6,122	6,150	6,273			6,273	6,398	6,526
	Minimum Service Level and Above sub-total	6,527	6,122	6,150	6,273	-	-	6,273	6,398	6,526
	Removed less frequently than once a week	-	405	405	413			413	421	430
	Using communal refuse dump	44,517	1,993	2,005	2,045			2,045	2,086	2,128
	Using own refuse dump				43,401			43,401	44,269	45,154
	Other rubbish disposal	-	42,524	42,550	-	-	-	-	-	-
	No rubbish disposal	8,504	9,207	9,250	9,435	-	-	9,435	9,624	9,816
	Below Minimum Service Level sub-total	53,021	54,129	54,210	55,294	-	-	55,294	56,400	57,528
	Total number of households	59,548	60,251	60,360	61,567	-	-	61,567	62,799	64,055
Municipal in-house services	Energy:									
	Electricity (at least min.service level)	58,750	58,750	1,550	58,850			58,850	58,900	62,670
	Electricity - prepaid (min.service level)									
	Minimum Service Level and Above sub-total	58,750	58,750	1,550	58,850	-	-	58,850	58,900	62,670
	Electricity (< min.service level)									
	Electricity - prepaid (< min. service level)									
	Other energy sources			1,550	1,600			1,600	1,650	1,690
	Below Minimum Service Level sub-total	-	-	1,550	1,600	-	-	1,600	1,650	1,690
	Total number of households	58,750	58,750	3,100	60,450	-	-	60,450	60,550	64,359
	Refuse:									
	Removed at least once a week	-	-	-	-	-	-	-	-	-
	Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	Removed less frequently than once a week									
	Using communal refuse dump									
	Using own refuse dump									
	Other rubbish disposal									
	No rubbish disposal									
	Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-	-	-	-
Services provided by 'external mechanisms'	Energy:									
Names of service providers	Electricity (at least min.service level)									
	Electricity - prepaid (min.service level)									
	Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	Electricity (< min.service level)									
	Electricity - prepaid (< min. service level)									
	Other energy sources									
	Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-	-	-	-
Selema and Mashumi JV	Refuse:									
	Removed at least once a week	6,527	6,122	6,150	6,273			6,273		
	Minimum Service Level and Above sub-total	6,527	6,122	6,150	6,273	-	-	6,273	-	-
	Removed less frequently than once a week	-	405	405	413			413	421	430
	Using communal refuse dump	44,517	1,993	2,005	2,045			2,045	2,086	2,128
	Using own refuse dump	-	42,524	42,550	43,401			43,401	44,269	45,154
	Other rubbish disposal									
	No rubbish disposal	8,504	9,207	9,250	9,435			9,435	9,624	9,816
	Below Minimum Service Level sub-total	53,021	54,129	54,210	55,294	-	-	55,294	56,400	57,528
	Total number of households	59,548	60,251	60,360	61,567	-	-	61,567	56,400	57,528

Supporting Table SB 5: Adjustment budget – funding measurement

Description	MFMA section	2014/15	2015/16	2016/17	Medium Term Revenue and Expenditure Framework				
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2018/19	Budget Year +2 2019/20
Funding measures									
Cash/cash equivalents at the year end - R'000	18(1)b	24,967	11,965	27,259	32,968	–	15,968	17,227	19,412
Cash + investments at the yr end less applications - R'000	18(1)b	1,367	(16,310)	26,503	25,563	–	4,792	19,681	23,193
Cash year end/monthly employee/supplier payments	18(1)b	0	0	0	0	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	(2,627)	38,400	84,109	76,495	–	104,961	87,399	104,307
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	-3%	10%	8%	19%	0%	31%	-11%	-2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	79%	85%	79%	73%	0%	60%	70%	70%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	14%	9%	12%	22%	0%	21%	23%	23%
Capital payments % of capital expenditure	18(1)c;19	97%	100%	100%	100%	0%	0%	0%	0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0%	0%	0%	0%	0%	0%	0%	0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	100%	100%	100%	100%	0%	100%	100%	100%
Current consumer debtors % change - incr(decr)	18(1)a	-5%	-15%	-23%	46%			7%	6%
Long term receivables % change - incr(decr)	18(1)a	-100%	0%	0%	0%			0%	0%
R&M % of Property Plant & Equipment	20(1)(vi)	2%	1%	1%	1%	0%	1%	1%	1%
Asset renewal % of capital budget	20(1)(vi)	26%	28%	56%	50%	0%	41%	36%	39%

Supporting Table SB 8: Adjustment Budget – Transfers and Grants Receipts

Description	Budget Year 2017/18							Budget Year +1 2018/19	Budget Year +2 2019/20
	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:	226 163	-	-	-	-	-	226 163	238 214	247 841
Local Government Equitable Share	223 019					-	223 019	236 259	245 626
Finance Management	1 700					-	1 700	1 955	2 215
EPWP Incentive	1 444					-	1 444	-	-
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A						-	-		
District Municipality:	-	-	-	-	-	-	-	-	-
N/A						-	-		
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A						-	-		
Total Operating Transfers and Grants	226 163	-	-	-	-	-	226 163	238 214	247 841
Capital Transfers and Grants									
National Government:	70 860	-	-	-	11 000	11 000	81 860	69 013	86 340
Municipal Infrastructure Grant (MIG)	55 860				11 000	11 000	66 860	59 013	62 340
Intergrated National Electrification Grant	15 000				-	-	15 000	10 000	24 000
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A						-	-		
District Municipality:	-	-	-	-	-	-	-	-	-
N/A						-	-		
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A						-	-		
Total Capital Transfers and Grants	70 860	-	-	-	11 000	11 000	81 860	69 013	86 340
TOTAL RECEIPTS OF TRANSFERS & GRANTS	297 023	-	-	-	11 000	11 000	308 023	307 227	334 181

Supporting Table SB 8: Adjustment Budget – Transfers and Grants Expenditure

Description	Budget Year 2017/18							Budget Year+1	Budget Year+2
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:									
Operating expenditure of Transfers and Grants									
National Government:	226 163	-	-	-	-	-	226 163	238 214	247 841
Local Government Equitable Share	223 019					-	223 019	236 259	245 626
Finance Management	1 700					-	1 700	1 955	2 215
EPWP Incentive	1 444					-	1 444	-	-
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A						-	-		
District Municipality:	-	-	-	-	-	-	-	-	-
N/A						-	-		
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A						-	-		
Total operating expenditure of Transfers and Grants:	226 163	-	-	-	-	-	226 163	238 214	247 841
Capital expenditure of Transfers and Grants									
National Government:	70 860	-	-	-	27 489	27 489	98 349	69 013	86 340
Municipal Infrastructure Grant (MIG)	55 860				27 300	27 300	83 160	59 013	62 340
Intergrated National Electrification Grant	15 000				189	189	15 189	10 000	24 000
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A						-	-		
District Municipality:	-	-	-	-	-	-	-	-	-
N/A						-	-		
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A						-	-		
Total capital expenditure of Transfers and Grants	70 860	-	-	-	27 489	27 489	98 349	69 013	86 340
Total capital expenditure of Transfers and Grants	297 023	-	-	-	27 489	27 489	324 512	307 227	334 181

Supporting Table SB 9: Reconciliation of transfers and grants and unspent portion

Description	Budget Year 2017/18							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	226 163					-	226 163	238 214	247 841
Conditions met - transferred to revenue	226 163	-	-	-	-	-	226 163	238 214	247 841
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	226 163	-	-	-	-	-	226 163	238 214	247 841
Total operating transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	24 253				(7 953)	(7 953)	16 300		
Current year receipts	70 880				11 000	11 000	81 860	69 013	86 340
Conditions met - transferred to revenue	95 113	-	-	-	3 047	3 047	98 160	69 013	86 340
Conditions still to be met - transferred to liabilities						-	-		
Provincial Government:									
Balance unspent at beginning of the year						-	-		
Current year receipts						-	-		
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities						-	-		
District Municipality:									
Balance unspent at beginning of the year						-	-		
Current year receipts						-	-		
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities						-	-		
Other grant providers:									
Balance unspent at beginning of the year						-	-		
Current year receipts						-	-		
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities						-	-		
Total capital transfers and grants revenue	95 113	-	-	-	3 047	3 047	98 160	69 013	86 340
Total capital transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE	321 276	-	-	-	3 047	3 047	324 323	307 227	334 181
TOTAL TRANSFERS AND GRANTS - CTBM	-	-	-	-	-	-	-	-	-

Supporting Table SB 10: Transfers and grants made by the municipality

Description	Budget Year 2017/18									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	year capital	Unfore. Unavoid.	Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash transfers to other municipalities											
N/A	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms											
N/A	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs'	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State											
N/A	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations											
N/A	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other municipalities											
N/A	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms											
N/A	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs'	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State											
N/A	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations											
Free Basic Electricity	2 000						(740)	(740)	1 260	2 114	2 232
Retirement Benefit	1 511								1 511	1 597	1 686
External Bursaries	213								213	225	238
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:	3 724	-	-	-	-	-	(740)	(740)	2 984	3 936	4 156

Supporting Table SB 11: Councillors and staff benefits

Summary of remuneration	Budget Year 2017/18									
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% Change
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	14,748						9	9	14,757	0.1%
Pension and UIF Contributions	1,670							-	1,670	0.0%
Medical Aid Contributions	285							-	285	0.0%
Motor Vehicle Allowance	4,788							-	4,788	0.0%
Cellphone Allowance	612						1,317	1,317	1,930	
Housing Allowances								-	-	
Other benefits and allowances	9						(9)	(9)	(0)	
Sub Total - Councillors	22,113	-					1,317	1,317	23,430	6.0%
% increase		-100%							1679%	
Senior Managers of the Municipality										
Basic Salaries and Wages	4,745						(420)	(420)	4,325	-8.9%
Pension and UIF Contributions	1,021						(100)	(100)	921	-9.8%
Medical Aid Contributions	228						(30)	(30)	198	-13.2%
Overtime								-	-	
Performance Bonus								-	-	
Motor Vehicle Allowance	840						(25)	(25)	815	-3.0%
Cellphone Allowance	14						45	45	59	312.5%
Housing Allowances								-	-	
Other benefits and allowances	75						217	217	292	
Payments in lieu of leave							165	165	165	
Long service awards								-	-	
Post-retirement benefit obligations								-	-	
Sub Total - Senior Managers of Municipality	6,923	-	-				(148)	(148)	6,775	-2.1%
% increase		-100%							-4678%	
Other Municipal Staff										
Basic Salaries and Wages	78,939						(4,358)	(4,358)	74,581	-5.5%
Pension and UIF Contributions	14,523						1,660	1,660	16,183	11.4%
Medical Aid Contributions	4,340						719	719	5,059	16.6%
Overtime	1,595						1,189	1,189	2,784	74.5%
Performance Bonus								-	-	
Motor Vehicle Allowance	8,062						1,419	1,419	9,481	17.6%
Cellphone Allowance	636						199	199	835	31.3%
Housing Allowances	145						69	69	214	
Other benefits and allowances	7,333						1,166	1,166	8,499	
Payments in lieu of leave	802						265	265	1,067	33.0%
Long service awards	162						465	465	627	286.7%
Post-retirement benefit obligations	-							-	-	
Sub Total - Other Municipal Staff	116,537	-	-	-	-	-	2,793	2,793	119,330	2.4%
Total Parent Municipality	145,573	-	-	-	-	-	3,962	3,962	149,535	2.7%

Supporting Table SB 12: Monthly revenue and expenditure – municipal vote

Description	Budget Year 2017/18												Medium Term Revenue and		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	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	21 084	-	-	-	-	10 456			0			6 330	37 871	33 890	35 466
Vote 2 - Office of the Municipal Manager	10 675	-	-	-	-	4 041			1 088			7 276	23 080	16 681	17 559
Vote 3 - Budget & Treasury	13 575	11 029	3 199	3 103	3 214	5 239	4 062	4 097	24 994	4 321	4 256	(9 195)	71 894	73 323	75 774
Vote 4 - Corporate Services	19 490	0	0	0	11	14 304	6	6	6	6	6	6	33 842	36 247	38 691
Vote 5 - Community Services	12 873	3 325	2 021	1 493	1 591	22 338	10 127	8 744	26 704	9 960	11 638	11 437	122 251	95 598	100 225
Vote 6 - Technical Services	15 719	9 838	25 589	16 121	17 484	21 468	13 199	14 129	40 678	14 999	22 563	15 702	227 489	203 175	225 695
Vote 7 - Development Planning	126	305	119	110	12	5 620	240	240	6 469	240	240	215	13 935	7 912	7 299
Vote 8 - Executive Support	12 731	-	-	-	-	-			0			(0)	12 731	13 523	14 280
Total Revenue by Vote	106 274	24 497	30 928	20 828	22 313	83 466	27 634	27 216	99 940	29 525	38 702	31 770	543 093	480 348	514 990
Expenditure by Vote															
Vote 1 - Executive & Council	2 431	3 410	2 936	2 474	3 251	2 688	3 514	3 514	3 514	3 514	3 514	3 514	38 271	34 114	36 025
Vote 2 - Office of the Municipal Manager	988	2 065	1 514	2 814	2 935	3 318	1 513	1 580	1 591	1 631	1 591	1 562	23 102	16 703	17 583
Vote 3 - Budget & Treasury	11 937	5 815	3 772	8 005	2 612	4 820	3 126	3 147	3 193	3 295	3 144	6 563	59 430	40 759	41 387
Vote 4 - Corporate Services	2 513	2 391	2 257	3 575	2 825	1 425	3 068	3 095	3 068	3 090	3 134	8 212	38 652	42 093	44 863
Vote 5 - Community Services	3 766	4 576	418	10 044	5 029	5 384	4 480	4 605	4 603	4 855	4 603	26 784	79 148	75 188	78 672
Vote 6 - Technical Services	11 218	4 230	9 266	13 132	10 319	10 643	10 336	10 380	10 410	10 573	10 407	53 074	163 989	163 286	171 241
Vote 7 - Development Planning	477	787	631	1 324	541	857	1 004	1 004	1 022	1 063	1 004	1 023	10 737	7 244	6 594
Vote 8 - Executive Support	1 075	1 287	130	3 220	1 035	1 742	1 247	1 237	1 279	1 231	1 275	1 305	16 063	13 560	14 320
Total Expenditure by Vote	34 405	24 561	20 925	44 588	28 548	30 876	28 288	28 561	28 680	29 253	28 670	102 037	429 392	392 949	410 683
Surplus/ (Deficit)	71 869	(64)	10 004	(23 760)	(6 235)	52 590	(654)	(1 345)	71 260	273	10 031	(70 267)	113 701	87 399	104 307

Supporting Table SB 13: Monthly revenue and expenditure – functional classification

Description - Standard classification	Budget Year 2017/18												Medium Term Revenue and		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	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 - Functional															
Governance and administration	83 400	11 029	3 199	3 104	3 225	34 040	4 068	4 103	26 089	4 327	4 262	3 075	183 920	178 187	186 235
Executive and council	21 084	–	–	–	–	14 497	–	–	0	–	–	(0)	35 581	38 171	39 988
Finance and administration	55 913	11 029	3 199	3 104	3 225	19 543	4 068	4 103	26 089	4 327	4 262	3 075	141 936	133 250	139 103
Internal audit	6 402	–	–	–	–	–	–	–	0	–	–	(0)	6 402	6 766	7 145
Community and public safety	11 050	4	7	13	5	1 370	799	(801)	4 423	(101)	999	677	18 446	13 563	14 323
Community and social services	11 050	4	7	13	5	6	799	(801)	4 423	(101)	999	(4 427)	11 977	6 735	7 112
Sport and recreation	–	–	–	–	–	1 364	0	0	0	0	0	5 104	6 469	6 828	7 211
Public safety	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	4 374	4 708	16 603	10 378	8 344	19 046	14 746	14 861	59 846	15 238	22 711	16 968	207 822	159 807	167 332
Planning and development	2 285	305	119	110	12	5 620	240	240	6 469	240	240	3 133	19 012	13 309	12 998
Road transport	2 089	4 403	16 483	10 269	8 331	13 427	14 506	14 621	52 534	14 998	22 471	13 836	187 968	145 595	153 380
Environmental protection	–	–	–	–	–	–	–	–	842	–	–	0	842	903	954
Trading services	7 452	8 756	11 120	7 333	10 764	29 010	8 020	9 053	9 583	10 061	10 730	11 024	132 905	128 791	147 100
Energy sources	6 720	6 555	10 489	6 703	10 135	14 638	7 169	8 099	8 519	8 969	9 532	9 646	107 173	105 036	122 350
Water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management	731	2 200	631	630	628	14 372	852	955	1 064	1 093	1 198	1 379	25 732	23 756	24 750
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	106 274	24 497	30 928	20 828	22 338	83 466	27 634	27 216	99 940	29 525	38 702	31 745	543 093	480 348	514 990
Expenditure - Functional															
Governance and administration	18 963	15 639	11 507	20 306	13 819	13 904	13 180	13 239	13 304	13 439	13 320	19 804	180 424	149 457	156 339
Executive and council	2 778	3 658	3 054	3 003	3 536	3 060	3 863	3 865	3 861	3 906	3 868	3 864	42 315	38 396	40 546
Finance and administration	16 029	11 734	7 756	16 447	9 239	9 104	8 867	8 924	8 993	9 073	9 002	15 490	130 658	104 295	108 648
Internal audit	156	246	697	856	1 044	1 740	450	450	450	460	450	450	7 450	6 766	7 145
Community and public safety	702	745	74	2 454	704	1 348	953	990	1 009	1 126	1 013	3 641	14 759	16 509	17 434
Community and social services	656	704	74	2 064	676	1 245	860	897	895	1 032	919	(4 283)	5 737	6 908	7 295
Sport and recreation	46	41	–	390	28	103	94	94	114	94	94	7 923	9 021	9 601	10 139
Public safety	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	3 663	4 963	1 171	10 668	4 963	6 805	4 917	5 059	5 101	5 238	5 052	62 708	120 307	118 642	122 839
Planning and development	735	1 042	654	2 145	865	1 379	1 272	1 307	1 341	1 357	1 324	4 288	17 708	19 163	19 180
Road transport	2 889	3 880	517	8 401	4 057	5 361	3 550	3 657	3 665	3 786	3 632	58 325	101 719	98 576	102 705
Environmental protection	39	41	–	121	41	66	95	95	95	95	95	95	880	903	954
Trading services	11 077	3 215	8 173	11 161	9 062	8 819	9 237	9 273	9 267	9 449	9 286	15 884	113 903	108 340	114 071
Energy sources	9 269	1 106	7 861	7 476	6 238	7 079	7 225	7 225	7 247	7 386	7 263	11 454	86 830	88 735	93 704
Water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management	1 809	2 109	312	3 685	2 824	1 740	2 011	2 047	2 019	2 064	2 022	4 430	27 073	19 605	20 367
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	34 405	24 561	20 925	44 588	28 548	30 876	28 288	28 561	28 680	29 253	28 670	102 037	429 392	392 949	410 683
Surplus/ (Deficit) 1.	71 869	(64)	10 004	(23 760)	(6 210)	52 590	(654)	(1 345)	71 260	273	10 031	(70 292)	113 701	87 399	104 307

Supporting Table SB 14: Monthly revenue and expenditure – transaction classification

Description	Budget Year 2017/18												Medium Term Revenue and		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source															
Property rates	1 884	6 818	2 404	2 359	2 533	2 509	2 716	2 716	2 716	2 716	2 716	2 716	34 805	27 981	29 548
Service charges - electricity revenue	6 720	6 561	5 592	5 692	6 829	5 876	5 919	6 819	7 219	7 619	8 123	8 236	81 206	83 642	86 319
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse	731	2 200	631	630	628	628	802	902	1 002	1 028	1 128	1 306	11 616	9 107	9 617
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	80	44	26	31	255	16	91	91	91	91	91	91	1 000	2 046	2 160
Interest earned - external investments	-	427	261	146	39	127	250	285	-	300	315	349	2 500	3 912	4 132
Interest earned - outstanding debtors	434	3 626	505	504	526	576	1 253	1 285	1 315	1 368	1 433	1 435	14 260	6 617	6 987
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 093	178	995	433	554	344	8 128	8 228	8 528	8 570	9 028	8 938	55 016	31 710	33 486
Licences and permits	-	942	388	417	404	-	350	365	372	400	415	446	4 500	5 466	5 772
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	91 611	347	160	188	37	62 172	155	155	70 286	364	284	405	226 163	238 214	247 841
Other revenue	2 938	176	19	166	132	5 487	1 123	(477)	1 565	223	1 323	1 001	13 678	2 641	2 789
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	105 490	21 321	10 982	10 567	11 937	77 734	20 788	20 371	93 095	22 679	24 856	24 924	444 744	411 335	428 650
Expenditure By Type															
Employee related costs	9 543	9 580	441	27 049	9 411	15 354	8 669	8 943	9 062	9 634	9 052	9 401	126 137	130 069	137 325
Remuneration of councillors	1 694	1 694	1 694	1 694	1 694	1 695	2 211	2 211	2 211	2 211	2 211	2 211	23 430	23 373	24 682
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	26 372	26 372	29 436
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	51 200	51 200	55 093
Finance charges	-	74	123	51	44	-	139	139	139	139	139	139	1 124	790	645
Bulk purchases	7 038	71	7 159	5 724	4 839	5 654	6 613	6 613	6 613	6 613	6 613	6 613	70 165	69 937	73 853
Other materials	696	1 209	481	604	1 286	1 226	1 053	1 053	1 053	1 053	1 053	1 053	11 821	14 795	15 623
Contracted services	7 020	7 308	6 687	5 083	5 789	4 083	4 878	4 878	4 878	4 878	4 878	4 878	65 237	23 279	23 118
Grants and subsidies	1 727	742	725	792	1 099	1 028	266	266	266	266	266	(4 457)	2 984	3 936	4 156
Other expenditure	6 688	3 884	3 615	3 591	4 386	1 838	4 492	4 492	4 492	4 492	4 492	4 460	50 923	45 777	46 751
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	34 405	24 561	20 925	44 588	28 548	30 876	28 321	28 594	28 713	29 286	28 704	101 870	429 392	392 949	410 683
Surplus/(Deficit)	71 085	(3 240)	(9 942)	(34 021)	(16 612)	46 858	(7 533)	(8 224)	64 381	(6 606)	(3 848)	(76 946)	15 352	18 386	17 967
Transfers and subsidies - capital (monetary)	784	3 176	19 946	10 261	10 376	5 732	6 846	6 846	6 846	6 846	12 933	7 759	98 349	69 013	86 340
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers	71 869	(64)	10 004	(23 760)	(6 235)	52 590	(687)	(1 378)	71 227	239	9 085	(69 187)	113 701	87 399	104 307

Supporting Table SB 15: Monthly cash flow

Monthly cash flows	Budget Year 2017/18												Medium Term Revenue and		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source															
Property rates	1 611	755	1 742	1 797	1 913	1 387	2 037	2 400	2 400	3 200	3 300	3 562	26 104	22 384	23 638
Service charges - electricity revenue	5 992	3 719	4 876	6 380	5 352	3 668	5 350	5 933	6 481	7 229	7 667	8 003	70 649	81 133	83 729
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse	354	216	288	340	320	273	674	780	741	761	835	3 014	8 596	4 553	4 808
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	28	15	31	28	19	20	120	160	480	98	120	316	1 435	2 046	2 160
Interest earned - external investments	154	135	-	63	-	127	250	285	-	300	315	871	2 500	3 912	4 132
Interest earned - outstanding debtors	114	26	78	134	86	49	600	600	300	180	433	251	2 852	1 985	2 096
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25	2	4	28	4	2	975	987	1 023	1 028	1 083	1 437	6 600	4 757	5 023
Licences and permits	-	805	-	417	404	-	400	468	489	500	504	513	4 500	5 391	5 693
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational	94 626	361	-	-	649	74 339	-	434	55 754	-	-	-	226 163	238 214	247 841
Other revenue	1 369	812	1 324	3 060	8 160	1 065	(7 000)	324	566	824	724	685	11 914	2 094	2 211
Cash Receipts by Source	104 272	6 847	8 343	12 249	16 906	80 930	3 407	12 371	68 235	14 120	14 981	18 652	361 313	366 469	381 331
Other Cash Flows by Source															
Transfers receipts - capital	28 330	-	-	5 000	-	20 933	-	-	16 597	-	11 000	-	81 860	69 013	86 340
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	600	600	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	58	5	37	563	(131)	233	50	160	500	(780)	(800)	(328)	(433)	142	168
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	132 660	6 852	8 380	17 812	16 776	102 096	3 457	12 531	85 332	13 340	25 181	18 924	443 339	435 624	467 839
Cash Payments by Type															
Employee related costs	9 543	9 580	9 600	9 680	9 411	15 354	9 800	9 680	9 800	9 634	9 052	15 006	126 137	130 069	137 325
Remuneration of councillors	1 694	1 694	1 694	1 694	1 694	1 695	1 211	2 211	1 811	2 211	2 211	3 611	23 430	23 036	24 326
Finance charges	-	74	123	51	44	-	139	139	139	139	139	139	1 124	790	645
Bulk purchases - Electricity	7 038	71	7 159	5 724	4 839	5 654	6 613	6 613	6 613	6 613	6 613	6 613	70 165	69 937	73 853
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	688	1 642	470	604	1 973	1 226	310	280	274	200	192	1 471	9 329	14 795	15 623
Contracted services	6 156	6 036	6 234	4 957	4 829	3 429	480	480	542	624	748	485	35 000	23 279	23 118
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	727	742	725	792	979	846	100	100	50	100	100	(0)	5 260	3 936	4 156
Other expenditure	24 438	4 706	4 063	3 717	4 779	9 701	880	748	488	400	600	481	55 000	46 114	47 108
Cash Payments by Type	50 284	24 544	30 067	27 218	28 548	37 904	19 533	20 251	19 717	19 921	19 655	27 805	325 446	311 956	326 154
Other Cash Flows/Payments by Type															
Capital assets	935	5 145	13 433	10 261	1 742	21 616	3 846	3 846	5 846	6 846	21 540	15 894	110 949	84 306	91 111
Repayment of borrowing	490	490	678	293	334	-	669	368	410	2 000	1 500	1 375	8 608	6 000	6 000
Other Cash Flows/Payments	1 000	3 389	3 043	-	-	3 197	-	-	-	-	-	0	10 629	18 576	26 322
Total Cash Payments by Type	52 710	33 569	47 221	37 773	30 624	62 716	24 047	24 464	25 972	28 766	42 694	45 074	455 631	420 837	449 586
NET INCREASE/(DECREASE) IN CASH HELD	79 950	(26 717)	(38 841)	(19 961)	(13 849)	39 380	(20 590)	(11 933)	59 359	(15 427)	(17 514)	(26 150)	(12 292)	14 787	18 253
Cash/cash equivalents at the month/year beginning:	20 944	100 894	74 178	35 337	15 376	1 527	40 907	20 317	8 383	67 743	52 316	34 802	20 944	8 652	23 439
Cash/cash equivalents at the month/year end:	100 894	74 178	35 337	15 376	1 527	40 907	20 317	8 383	67 743	52 316	34 802	8 652	8 652	23 439	41 692

Supporting Table SB 16: Monthly capital expenditure – monthly capital expenditure (municipal vote)

Description - Municipal Vote	Budget Year 2017/18												Medium Term Revenue and		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation															
Vote 1 - Executive & Council	-											-	-	-	-
Vote 2 - Office of the Municipal Manager	-											-	-	-	-
Vote 3 - Budget & Treasury	-											-	-	-	-
Vote 4 - Corporate Services	160		218				-	600	200	-	100	22	1 300	900	900
Vote 5 - Community Services	-											500	500	-	-
Vote 6 - Technical Services	688	2 544	8 500	2 673	6 838	12 245	3 846	3 846	5 846	6 846	15 933	12 031	81 834	56 659	56 454
Vote 7 - Development Planning	-											-	-	-	-
Vote 8 - Executive Support	-											-	-	-	-
Capital Multi-year expenditure sub-total	848	2 544	8 718	2 673	6 838	12 245	3 846	4 446	6 046	6 846	16 033	12 552	83 634	57 559	57 354
Single-year expenditure appropriation															
Vote 1 - Executive & Council												-	-	-	-
Vote 2 - Office of the Municipal Manager												-	-	-	-
Vote 3 - Budget & Treasury												-	-	-	-
Vote 4 - Corporate Services												-	-	-	-
Vote 5 - Community Services							-					400	400	-	-
Vote 6 - Technical Services	87	484	4 554	610	2 448	2 671	1 000	1 270	2 870	3 100	3 839	3 980	26 915	26 747	33 757
Vote 7 - Development Planning												-	-	-	-
Vote 8 - Executive Support												-	-	-	-
Capital single-year expenditure sub-total	87	484	4 554	610	2 448	2 671	1 000	1 270	2 870	3 100	3 839	4 380	27 315	26 747	33 757
Total Capital Expenditure	935	3 028	13 273	3 283	9 287	14 916	4 846	5 716	8 916	9 946	19 872	16 933	110 949	84 306	91 111

Supporting Table SB 17: Monthly capital expenditure by functional classification

Description	Budget Year 2017/18												Medium Term Revenue and		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	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	160	-	218	-	-	-	-	600	200	-	100	22	1 300	900	900
Executive and council												-	-	-	-
Finance and administration	160	-	218	-	-	-	-	600	200	-	100	22	1 300	900	900
Internal audit												-	-	-	-
Community and public safety	-	50	-	-	500	-	-	-	-	-	-	7 929	8 479	-	-
Community and social services	-	-	-	-	-	-						-	-	-	-
Sport and recreation	-	50	-	-	500	-						7 929	8 479	-	-
Public safety												-	-	-	-
Housing												-	-	-	-
Health												-	-	-	-
Economic and environmental services	775	2 573	10 364	3 283	8 618	12 388	3 826	3 016	6 916	9 946	17 033	7 371	86 108	73 257	69 158
Planning and development												-	-	-	-
Road transport	775	2 573	10 364	3 283	8 618	12 388	3 826	3 016	6 916	9 946	17 033	7 371	86 108	73 257	69 158
Environmental protection												-	-	-	-
Trading services	-	455	2 691	-	669	2 528	1 020	2 100	1 800	-	2 739	1 061	15 063	10 149	21 053
Energy sources		455	2 691	-	669	2 528	1 020	2 100	1 800	-	2 739	1 061	15 063	10 149	21 053
Water management												-	-	-	-
Waste water management												-	-	-	-
Waste management	-	-										-	-	-	-
Other												-	-	-	-
Total Capital Expenditure - Functional	935	3 078	13 273	3 283	9 787	14 916	4 846	5 716	8 916	9 946	19 872	16 383	110 949	84 306	91 111

Supporting Table SB 18a: Adjustment Budget – Capital expenditure on new assets

Description	Budget Year 2017/18									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure on new assets											
Infrastructure	32 281	-	-	-	-	-	23 939	23 939	56 220	30 305	35 825
Roads Infrastructure	19 123	-	-	-	-	-	22 034	22 034	41 157	20 156	14 772
Roads	19 123						22 034	22 034	41 157	20 156	14 772
Road Structures								-	-		
Road Furniture								-	-		
Capital Spares								-	-		
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Drainage Collection								-	-		
Storm water Conveyance								-	-		
Attenuation								-	-		
Electrical Infrastructure	13 158	-	-	-	-	-	1 905	1 905	15 063	10 149	21 053
Power Plants								-	-		
HV Substations								-	-		
HV Switching Station								-	-		
HV Transmission Conductors	13 158						1 905	1 905	15 063	10 149	21 053
MV Substations								-	-		
MV Switching Stations								-	-		
MV Networks								-	-		
LV Networks								-	-		
Capital Spares								-	-		
Community Assets	300	-	-	-	-	-	-	-	300	-	-
Community Facilities	300	-	-	-	-	-	-	-	300	-	-
Halls								-	-		
Centres								-	-		
Crèches								-	-		
Fire/Ambulance Stations								-	-		
Testing Stations								-	-		
Public Open Space	300							-	300		
Nature Reserves								-	-		
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities								-	-		
Outdoor Facilities								-	-		
Capital Spares								-	-		
Other assets	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices								-	-		
Pay/Enquiry Points								-	-		
Building Plan Offices								-	-		
Workshops								-	-		
Yards								-	-		
Stores								-	-		
Laboratories								-	-		
Training Centres								-	-		
Manufacturing Plant								-	-		
Computer Equipment	300	-	-	-	-	-	500	500	800	500	500
Computer Equipment	300						500	500	800	500	500
Furniture and Office Equipment	200	-	-	-	-	-	300	300	500	400	400
Furniture and Office Equipment	200						300	300	500	400	400
Machinery and Equipment	600	-	-	-	-	-	600	600	1 200	-	-
Machinery and Equipment	600						600	600	1 200		
Transport Assets	700	-	-	-	-	-	(700)	(700)	-	2 632	-
Transport Assets	700						(700)	(700)	-	2 632	
Total Capital Expenditure on new assets	34 381	-	-	-	-	-	24 639	24 639	59 020	33 837	36 725

Supporting Table SB 18b: Capital expenditure on renewal of existing assets

Description	Budget Year 2017/18									Budget Year +1	Budget Year +2	
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Capital expenditure on renewal of existing assets												
Infrastructure	38,474	-	-	-	-	-	3,440	3,440	41,914	30,375	35,088	
Roads Infrastructure	38,474	-	-	-	-	-	3,440	3,440	41,914	30,375	35,088	
Roads	38,474						2,940	2,940	41,414	30,375	35,088	
Road Structures												
Road Furniture							500	500	500			
Capital Spares												
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance												
Attenuation												
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Power Plants												
HV Substations												
HV Switching Station												
HV Transmission Conductors												
MV Substations												
MV Switching Stations												
Capital Spares												
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Landfill Sites												
Waste Transfer Stations												
Waste Processing Facilities												
Waste Drop-off Points												
Waste Separation Facilities												
Electricity Generation Facilities												
Capital Spares												
Community Assets	-	-	-	-	-	-	-	-	-	-	-	
Community Facilities	-	-	-	-	-	-	-	-	-	-	-	
Halls												
Testing Stations												
Libraries												
Cemeteries/Crematoria												
Police												
Taxi Ranks/Bus Terminals												
Capital Spares												
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	
Indoor Facilities												
Outdoor Facilities												
Capital Spares												
Other assets	500	-	-	-	-	-	-	-	500	-	-	
Operational Buildings	500	-	-	-	-	-	-	-	500	-	-	
Municipal Offices	500								500			
Pay/Enquiry Points												
Building Plan Offices												
Workshops												
Yards												
Stores												
Training Centres												
Capital Spares												
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment												
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment												
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment												
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	
Transport Assets												
Capital Expenditure on renewal of existing assets	38,974	-	-	-	-	-	3,440	3,440	42,414	30,375	35,088	

Supporting Table SB 18c: Repairs and maintenance expenditure

Description	Budget Year 2017/18									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year	Unfore. Unavoid.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Repairs and maintenance expenditure											
Infrastructure	6,700	-	-	-	-	-	1,150	1,150	7,850	7,082	7,478
Roads Infrastructure	2,500	-	-	-	-	-	150	150	2,650	2,643	2,790
Roads	2,500						150	150	2,650	2,643	2,790
Road Structures								-	-		
Road Furniture								-	-		
Capital Spares								-	-		
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1,900	-	-	-	-	-	-	-	1,900	2,008	2,121
HV Substations								-	-		
HV Switching Station								-	-		
HV Transmission Conductors								-	-		
MV Substations								-	-		
MV Switching Stations								-	-		
MV Networks	1,800							-	1,800	1,903	2,009
Capital Spares	100							-	100	106	112
Solid Waste Infrastructure	2,300	-	-	-	-	-	1,000	1,000	3,300	2,431	2,567
Landfill Sites	2,150						1,000	1,000	3,150	2,273	2,400
Waste Transfer Stations								-	-		
Waste Processing Facilities								-	-		
Waste Separation Facilities								-	-		
Capital Spares	150							-	150	159	167
Community Assets	-	-	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-
Halls								-	-		
Centres								-	-		
Testing Stations								-	-		
Libraries								-	-		
Cemeteries/Crematoria								-	-		
Police								-	-		
Taxi Ranks/Bus Terminals								-	-		
Capital Spares								-	-		
Other assets	1,300	-	-	-	-	-	25	25	1,325	1,374	1,451
Operational Buildings	1,300	-	-	-	-	-	25	25	1,325	1,374	1,451
Municipal Offices	1,300						25	25	1,325	1,374	1,451
Building Plan Offices	-							-	-		
Workshops	-							-	-		
Training Centres	-							-	-		
Capital Spares	-							-	-		
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	1,711	-	-	-	-	-	407	407	2,118	3,000	3,168
Machinery and Equipment	1,711						407	407	2,118	3,000	3,168
Transport Assets	1,500	-	-	-	-	-	(200)	(200)	1,300	1,586	1,674
Transport Assets	1,500						(200)	(200)	1,300	1,586	1,674
Total Repairs and Maintenance Expenditure	11,311	-	-	-	-	-	1,382	1,382	12,693	13,147	13,883

Supporting Table SB 18d: Depreciation

Description	Budget Year 2017/18									Budget Year +1	Budget Year +2	
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year	Unfore. Unavoid.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Depreciation by Asset Class												
Infrastructure	45,835	-	-	-	-	-	-	-	45,835	47,538	49,290	
Roads Infrastructure	25,298	-	-	-	-	-	-	-	25,298	26,181	27,078	
Roads	25,298								25,298	26,181	27,078	
Road Structures									-	-		
Road Furniture									-	-		
Capital Spares									-	-		
Storm water Infrastructure	5,746	-	-	-	-	-	-	-	5,746	5,976	6,215	
Drainage Collection									-	-		
Storm water Conveyance	5,746								5,746	5,976	6,215	
Electrical Infrastructure	12,398	-	-	-	-	-	-	-	12,398	12,894	13,410	
HV Switching Station									-	-		
HV Transmission Conductors	12,398								12,398	12,894	13,410	
MV Substations									-	-		
MV Switching Stations									-	-		
MV Networks									-	-		
Capital Spares									-	-		
Solid Waste Infrastructure	2,392	-	-	-	-	-	-	-	2,392	2,488	2,587	
Landfill Sites	2,392								2,392	2,488	2,587	
Waste Transfer Stations									-	-		
Waste Processing Facilities									-	-		
Waste Drop-off Points									-	-		
Waste Separation Facilities									-	-		
Electricity Generation Facilities									-	-		
Capital Spares									-	-		
Community Assets	2,231	-	-	-	-	-	-	-	2,231	2,320	2,413	
Community Facilities	2,231								2,231	2,320	2,413	
Halls									-	-		
Testing Stations									-	-		
Libraries									-	-		
Cemeteries/Crematoria	2,231								2,231	2,320	2,413	
Police									-	-		
Markets									-	-		
Stalls									-	-		
Abattoirs									-	-		
Airports									-	-		
Taxi Ranks/Bus Terminals									-	-		
Capital Spares									-	-		
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	
Indoor Facilities									-	-		
Outdoor Facilities									-	-		
Capital Spares									-	-		
Other assets	120	-	-	-	-	-	-	-	120	124	129	
Operational Buildings	120								120	124	129	
Municipal Offices	120								120	124	129	
Building Plan Offices									-	-		
Workshops									-	-		
Stores									-	-		
Laboratories									-	-		
Training Centres									-	-		
Capital Spares									-	-		
Computer Equipment	21	-	-	-	-	-	-	-	21	22	22	
Computer Equipment	21								21	22	22	
Furniture and Office Equipment	26	-	-	-	-	-	-	-	26	27	28	
Furniture and Office Equipment	26								26	27	28	
Machinery and Equipment	2,080	-	-	-	-	-	-	-	2,080	2,163	2,250	
Machinery and Equipment	2,080								2,080	2,163	2,250	
Transport Assets	888	-	-	-	-	-	-	-	888	924	961	
Transport Assets	888								888	924	961	
Total Depreciation to be adjusted	51,200	-	-	-	-	-	-	-	51,200	53,118	55,093	

Supporting Table SB 18e: Upgrading of existing assets

Description	Budget Year 2017/18									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year	Unfore. Unavoid.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capex on upgrading of existing assets											
Infrastructure	-	-	-	-	-	-	-	-	-	18,779	13,158
Roads Infrastructure	-	-	-	-	-	-	-	-	-	18,779	7,018
Roads										18,779	7,018
Road Structures										-	-
Road Furniture										-	-
Capital Spares										-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Power Plants										-	-
HV Substations										-	-
HV Switching Station										-	-
HV Transmission Conductors										-	-
MV Substations										-	-
MV Switching Stations										-	-
Capital Spares										-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	6,140
Landfill Sites										-	6,140
Waste Transfer Stations										-	-
Waste Processing Facilities										-	-
Capital Spares										-	-
Community Assets	-	-	-	-	-	-	8,079	8,079	8,079	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-
Halls										-	-
Testing Stations										-	-
Museums										-	-
Galleries										-	-
Theatres										-	-
Libraries										-	-
Cemeteries/Crematoria										-	-
Stalls										-	-
Abattoirs										-	-
Taxi Ranks/Bus Terminals										-	-
Capital Spares										-	-
Sport and Recreation Facilities	-	-	-	-	-	-	8,079	8,079	8,079	-	-
Indoor Facilities										-	-
Outdoor Facilities							8,079	8,079	8,079	-	-
Capital Spares										-	-
Other assets	3,947	-	-	-	-	-	(2,510)	(2,510)	1,437	1,316	6,140
Operational Buildings	3,947	-	-	-	-	-	(2,510)	(2,510)	1,437	1,316	6,140
Municipal Offices										1,316	6,140
Pay/Enquiry Points										-	-
Building Plan Offices										-	-
Workshops	3,947						(2,510)	(2,510)	1,437	-	-
Stores										-	-
Training Centres										-	-
Capital Spares										-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment										-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment										-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Transport Assets										-	-
Capex on upgrading of existing assets	3,947	-	-	-	-	-	5,568	5,568	9,515	20,095	19,298

Supporting Table SB 19: Adjustment Budget – List of Capital Projects

Municipal Vote/Capital project	Program/Project description	2017/18 Medium Term Revenue & Expenditure Framework					
		Budget Year 2017/18	Adjusted Budget 2017/18	Budget Year +1 2018/19	Adjusted Budget 2018/19	Budget Year +2 2019/20	Adjusted Budget 2019/20
		Infrastructure	Electrification of Waalkraal A Ward 4	2 184	2 316	–	–
Infrastructure	Electrification of households in Makaepa village	711	3 913	–	–	–	–
Infrastructure	Electrification of Elansdoorn	329	852	–	–	–	–
Infrastructure	Electrification of Masakaneng	4 123	516	–	–	–	–
Infrastructure	Electrification of Jabulani	1 011	1 011	–	–	–	–
Infrastructure	Electrification of Jerusalema	963	116	–	–	775	775
Infrastructure	Electrification of Tambo village	1 516	1 516	–	–	–	–
Infrastructure	Electrification of Matsitsi (Ward 18)	1 445	2 469	1 727	1 727	–	–
Infrastructure	Designs for electrification of villages	877	450	–	–	–	–
Infrastructure	Fencing (Main substation)	–	–	500	500	–	–
Infrastructure	Electrification of Zumapark	–	–	877	877	–	–
Infrastructure	Electrification of Uitspanning A	–	–	1 360	1 360	2 684	2 684
Infrastructure	Electrification of Legolaneng	–	–	–	–	2 386	2 386
Infrastructure	Electrification of Zaaiplaas Solovo	–	–	–	–	2 535	2 535
Infrastructure	Electrification of Tshehla Trust	–	166	–	–	–	–
Infrastructure	Electrification of Thabaleboto	–	–	274	274	–	–
Infrastructure	Electrification of Zaaiplaas Marapong	–	–	245	245	–	–
Infrastructure	Electrification of Mosodi	–	–	870	870	–	–
Infrastructure	Electrification of JS Du Plessis Farm Village	–	–	680	680	–	–
Infrastructure	Electrification of Ga-Posa	–	–	952	952	–	–
Infrastructure	Electrification of Magagatala/Diepkloof	–	–	–	–	1 208	1 208
Infrastructure	Electrification of Mabose	–	–	2 665	2 665	4 011	4 011
Infrastructure	Electrification of Maleoskop	–	–	–	–	2 237	2 237
Infrastructure	Electrification of Motetema (Ward 29)	–	–	–	–	5 216	5 216
Infrastructure	Normalisation of Electricity supply for Rossenekaal	–	1 739	–	–	–	–
Infrastructure	Development of Workshop	3 947	1 437	1 316	1 316	6 140	6 140
Infrastructure	Rossenekal Street	–	–	3 070	3 070	–	–
Infrastructure	Development of Parking - Mark Street	–	–	1 316	1 316	–	–
Infrastructure	Kgoshi Mathebe Road	3 333	–	–	–	–	–
Infrastructure	Kgaphamadi Road	5 263	5 263	6 140	6 140	6 140	6 140
Infrastructure	Kgoshi Matlala	–	–	5 244	5 244	–	–
Infrastructure	Groblerdsdal Landfill Site	–	–	–	–	6 140	6 140
Infrastructure	Kgoshi Rammupudu	8 924	8 756	4 936	4 936	7 018	7 018
Infrastructure	Roads to Magoshi - Matsepe	2 711	–	1 316	1 316	–	–
Infrastructure	Laersdrift Road	–	323	–	–	7 018	7 018
Infrastructure	Tambo Road Construction	5 446	5 288	–	–	–	–
Infrastructure	Motetema Streets upgrade	877	877	1 316	1 316	–	–
Infrastructure	Rehabilitation of Dikgalaopeng road and storm water control	877	1 754	2 193	2 193	–	–
Infrastructure	Rehabilitation of Ramogwerane to Nkadimeng road & stormw	877	877	1 754	1 754	–	–
Infrastructure	Upgrading of Legolaneng Bus Route Phase 1.	–	–	–	–	7 018	7 018
Infrastructure	Groblerdsdal - Roads & Street	2 632	5 632	–	–	6 140	6 140
Infrastructure	Marapong Bridge	–	1 584	–	–	–	–
Infrastructure	Mathula Road	8 411	7 991	–	–	4 386	4 386
Infrastructure	Klip and Kanaal	–	186	–	–	–	–
Infrastructure	Mogaung	–	5 197	6 579	6 579	4 386	4 386
Infrastructure	Naganeng Bus Route	10 526	27 866	8 772	8 772	8 632	8 632
Infrastructure	Multi Purpose Sports Field (Hlogtlou Stadium)	–	8 079	7 814	7 814	–	–
Infrastructure	Hlogtlou Street and Stormwater water control	3 333	5 844	–	–	–	–
Infrastructure	Nyakoroane Road	–	–	1 754	1 754	–	–
Infrastructure	JJ Zaaiplaas	4 386	5 132	6 140	6 140	6 140	6 140
Infrastructure	Machinery and equipment	500	1 100	–	–	–	–
Infrastructure	Road signs, mainholes, temporary bridges and sign boards	–	500	–	–	–	–
Infrastructure	Vehicles	700	–	2 632	2 632	–	–
Infrastructure	Upgrading of Kgobokwane - Kgaphamadi Bus Route	–	–	10 965	10 965	–	–
Corporate Services	Furniture	200	500	400	400	400	400
Corporate Services	Computer Equipment	300	800	500	500	500	500
Community Services	Grass Cutting Industrial Machine	400	400	–	–	–	–
Community Services	Upgrading of driving license testing centre	500	500	–	–	–	–
Capital Expenditure		77 302	110 949	84 306	84 306	91 111	91 111

Projects introduced during special adjustment budget:

- Normalization of Electricity supply for Rossenekaal – unforeseen expenditure

Quality certificate

I, **RAMAKGAHLELA MINAH MAREDI**, the Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the Special Adjustment Budget and supporting documentations for 2017/18 financial year has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Elias Motsoaledi Local Municipality (LIM 472)

Signature 
Elias Motsoaledi Local Municipality

Date 21/02/2018 21 FEB 2018

Municipal Manager

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



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EXECUTIVE SUPPORT

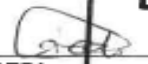
BT17/18-72

CERTIFIED EXTRACT OF A RESOLUTION BY THE MUNICIPAL COUNCIL IN A COUNCIL MEETING HELD 27 FEBRUARY 2018 IN THE COUNCIL CHAMBER, MUNICIPAL OFFICES GROBLERSDAL.

BT17/18-72 SPECIAL ADJUSTMENT BUDGET FOR THE 2017/18 FINANCIAL YEAR

RESOLVED:-

1. That the Special Adjustment Budget for the 2017/18 financial year as permitted in terms of Section 23 of the Budget Regulations be approved as set out in the following adjustment budget tables attached to this report as Annexure G:
 - 1.1 Table B1: Adjustments budget summary
 - 1.2 Table B2: Adjustments budget on financial performance by vote (standard classification)
 - 1.3 Table B3: Adjustments budget on financial performance by vote (municipal vote)
 - 1.4 Table B4: Adjustments budget on financial performance revenue by source and expenditure by type
 - 1.5 Table B5: Adjustments capital expenditure budget by vote and funding
 - 1.6 Table B6: Adjustments budget on financial position
 - 1.7 Table B7: Adjustments budget on cash flow
 - 1.8 Table B8: Cash backed reserves/accumulated surplus reconciliation
 - 1.9 Table B9: Asset management
 - 1.10 Table B10: Basic service delivery measurement
 - 1.11 Table SB19: Adjustment –List of Capital Projects
2. That note be taken that after approval the adjustment budget documents and amended SDBIP both in hard copy and electronic format will be submitted to National Treasury and Provincial Treasury.
3. That the Special Adjustment Budget with the amended Service Delivery and Budget Implementation Plan be advertised within 10 working days after approval by Council in accordance with Section 21A of the Municipal Systems Act.
That note be taken that the approved special adjustment budget will be placed on the Municipal website as required by MFMA. That the mid-year budget and performance assessment as tabled is noted by Council.


R.M MAREDI
MUNICIPAL MANAGER

**Elias Motsoaledi
Local Municipality**

2018 -02- 27

Certified Extract

P.O.Box 48, Groblersdal, 0470