

ELIAS MOTSOALEDI LOCAL MUNICIPALITY



ADJUSTMENT BUDGET

2016/17 FINANCIAL YEAR

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PART 1 – ADJUSTMENT BUDGET

EXECUTIVE SUMMARY

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

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

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

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

- Operating revenue budget increased from R337, 605 million to R348, 735 million reflecting 0, 5% increase that is attributed to increase in traffic fines revenue.
- There is a significant upward adjustment on operational expenditure from R328, 915 million to R378, 433 million, reflecting 15, 1% increase that is due to material increase in depreciation and assets impairment and contracted services.
- Capital expenditure budget has been adjusted downwards from R94, 449 million to R87, 619 million, reflecting 7, 2% decrease that is attributed to exclusion of VAT portion of the project that was included in the original budget and the portion ought not to be part of the project cost from budget point view.
- Services delivery – this was negatively affected by taking out some capital projects that were expected to be delivered in the current financial year and positively affected by increasing the budget of some capital projects (please see Table 19 – project list)

SUMMARY OF BUDGET AFTER 2016/17 ADJUSTMENTS					
DESCRIPTION	2016/17			2017/18	2018/19
	ORIGINAL BUDGET	ADJUSTMENTS	ADJUSTED BUDGET	INDICATIVE BUDGET	INDICATIVE BUDGET
REVENUE	413,024,510	1,951,103	414,975,613	428,356,613	454,713,818
OPERATING EXPENDITURE	328,915,030	49,518,119	378,433,150	389,802,576	410,114,443
CAPITAL EXPENDITURE	94,449,000	(6,829,259)	87,619,741	83,746,668	92,397,121

ADJUSTMENT BUDGET FUNDING

SUMMARY OF BUDGET AFTER 2016/17 ADJUSTMENTS				
DESCRIPTION	2016/17		2017/18	2018/19
	ORIGINAL BUDGET	ADJUSTED BUDGET	INDICATIVE BUDGET	INDICATIVE BUDGET
Total Revenue	413,024,510	414,975,613	428,356,613	454,713,818
Less: Transfer Capital	75,419,000	66,239,800	70,346,668	74,497,121
Operating Revenue	337,605,510	348,735,812	358,009,945	380,216,697
OPERATING EXPENDITURE	328,915,030	378,433,150	389,802,576	410,114,443
Less: Depreciation	35,796,474	50,000,000	53,100,000	56,232,900
Less: Debt Impairment	12,687,580	10,687,580	11,350,210	12,019,872
Operating Expenditure	280,430,977	317,745,570	325,352,366	341,861,670
Surplus/(Deficit)	57,174,533	30,990,243	32,657,579	38,355,026
Total Capital Expenditure				
Funded By:				
MIG	62,419,000	54,753,509	49,308,772	52,092,982
INEP	13,000,000	11,403,509	8,771,930	8,771,930
Revenue	19,030,000	21,462,723	25,665,966	31,532,209
Total Funding	94,449,000	87,619,741	83,746,668	92,397,121

The above sub-table indicate that surplus on operating budget after taking out non-cash items amounts to R30, 990 million that went down from R57, 174 million, however the surplus is still sufficient to fund internally funded projects of R21, 462 million (2016/17), since the other portion is funded by government grants allocations. The excess surplus is attributed non-collection of revenue. The table above portrays a picture that clearly shows that the municipality does not need to secure external borrowings in order for it to fully fund the capital budget.

ADJUSTMENT BUDGET TABLES

Table B1 Sum: Adjustment Budget Summary

Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year Capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	23,981	-	-	-	-	-	900	900	24,881	26,424	27,983
Service charges	81,102	-	-	-	-	-	(5,167)	(5,167)	75,935	80,643	85,401
Investment revenue	3,829	-	-	-	-	-	(350)	(350)	3,479	3,695	3,912
Transfers recognised - operational	213,105	-	-	-	-	-	-	-	213,105	227,853	243,113
Other own revenue	15,589	-	-	-	-	-	6,568	6,568	22,157	23,531	24,919
Total Revenue (excl' capital transf')	337,606	-	-	-	-	-	1,951	1,951	339,557	362,145	385,328
Employee costs	109,053	-	-	-	-	-	3,443	3,443	112,496	119,471	126,520
Remuneration of councillors	18,908	-	-	-	-	-	1,384	1,384	20,292	21,550	22,822
Depreciation & asset impairment	35,796	-	-	-	-	-	14,204	14,204	50,000	53,100	56,233
Finance charges	60	-	-	-	-	-	2,700	2,700	2,760	2,931	3,104
Materials and bulk purchases	68,906	-	-	-	-	-	14,553	14,553	83,459	88,633	93,863
Transfers and grants	2,128	-	-	-	-	-	120	120	2,248	2,387	2,528
Other expenditure	94,063	-	-	-	-	-	13,115	13,115	107,178	101,730	105,045
Total Expenditure	328,915	-	-	-	-	-	49,518	49,518	378,433	389,803	410,114
Surplus/(Deficit)	8,690	-	-	-	-	-	(47,567)	(47,567)	(38,877)	(27,658)	(24,787)
Transfers recognised - capital	75,419	-	-	-	-	-	-	-	75,419	66,212	69,386
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers	84,109	-	-	-	-	-	(47,567)	(47,567)	36,542	38,554	44,599
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	84,109	-	-	-	-	-	(47,567)	(47,567)	36,542	38,554	44,599
Capital expenditure & funds sources											
Capital expenditure	94,449	-	-	-	-	-	(6,829)	(6,829)	87,620	83,747	92,397
Transfers recognised - capital	75,419	-	-	-	-	-	(9,179)	(9,179)	66,240	70,347	74,497
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19,030	-	-	-	-	-	2,350	2,350	21,380	13,400	17,900
Total sources of capital funds	94,449	-	-	-	-	-	(6,829)	(6,829)	87,620	83,747	92,397
Financial position											
Total current assets	72,418	-	-	-	-	-	(8,470)	(8,470)	63,948	66,486	106,497
Total non current assets	993,473	-	-	-	-	-	46,651	46,651	1,040,124	1,071,318	1,108,215
Total current liabilities	31,896	-	-	-	-	-	19,856	19,856	51,752	32,342	30,032
Total non current liabilities	90,513	-	-	-	-	-	(5,328)	(5,328)	85,185	89,473	94,752
Community wealth/Equity	943,481	-	-	-	-	-	23,654	23,654	967,135	1,015,989	1,089,928
Cash flows											
Net cash from (used) operating	119,326	-	-	-	-	-	(30,389)	(30,389)	88,938	95,840	93,617
Net cash from (used) investing	(89,449)	-	-	-	-	-	1,829	1,829	(87,620)	(83,747)	(92,397)
Net cash from (used) financing	(8,857)	-	-	-	-	-	3,838	3,838	(5,019)	(10,300)	(250)
Cash/cash equivalents at the year end	27,259	-	-	-	-	-	(18,995)	(18,995)	8,264	10,057	11,027
Cash backing/surplus reconciliation											
Cash and investments available	36,616	-	-	-	-	-	(28,352)	(28,352)	8,264	10,057	11,027
Application of cash and investments	(696)	-	-	-	-	-	(5,257)	(5,257)	(5,953)	(11,775)	(8,737)
Balance - surplus (shortfall)	37,312	-	-	-	-	-	(23,095)	(23,095)	14,217	21,832	19,764
Asset Management											
Asset register summary (WDV)	981,775	-	-	-	-	-	252,027	252,027	1,233,801	1,264,062	1,309,060
Depreciation & asset impairment	35,796	-	-	-	-	-	14,204	14,204	50,000	53,100	56,233
Renewal of Existing Assets	52,719	-	-	-	-	-	(6,939)	(6,939)	45,780	47,585	55,862
Repairs and Maintenance	14,715	-	-	-	-	-	(1,217)	(1,217)	13,498	14,335	15,181
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	5,725	-	-	-	-	-	-	-	5,725	7,331	7,701
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	2	-	-	-	-	-	-	-	2	2	2
Refuse:	54	-	-	-	-	-	-	-	54	54	59

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

Operating revenue

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

The actual revenue received for the period July 2015 to December 2015 were used as departure point to determine whether the original revenue budget was realistic and whether it can be achieved. Where this was found not to be the case, an adjustment was made to the revenue budget for the 2016/17 to 2018/19 financial period to ensure a true reflection of the actual amounts to be received.

- **Property rates** – this revenue line item has increased from R23, 981 million to R24, 881 million and the decrease resulted from decrease in revenue forgone.
- **Rental of facilities** – the budget increased from R912 thousand to R1, 612 million and this shows reflect improved performance relating to rental of facilities of the municipality.
- **Interest earned on external investments** – the municipality did not meet its target for first half of the financial year and as a result, the budget is now being decreased from R3, 829 million to R3, 479 million.
- **Interest on outstanding debtors** – an increase of R700 thousand in interest on outstanding debtors shows that the municipality is still facing difficulties in collecting the billed revenue since this revenue line item is always anticipated to decrease
- **Fines** – the municipality is now using traffic speed cameras in almost all the entrances of Groblersdal and these cameras have brought in a significant improvement in revenue relating to traffic fines. Collectability of this revenue is however still a challenge.
- **Other revenue** – the budget has been adjusted downwards by R1, 862 million. Other line items that were affected by this adjustment include amongst others, zoning certificate, rezoning fees, building plan fees and library access fee.

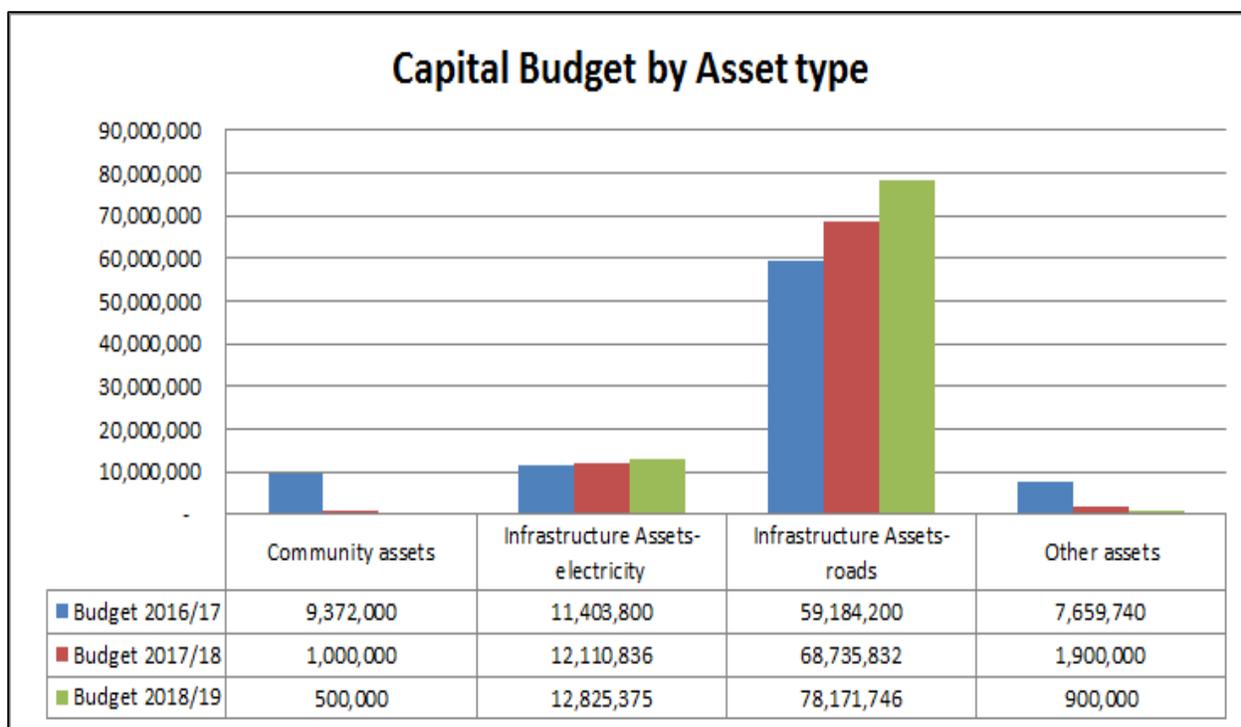
Operating expenditure

- **Employee related cost** – the budget has been adjusted upwards by R3, 443 million and this adjustment was informed by post-employment benefits on current service charge and interest charge that were not incorporated in the original budget.
- **Remuneration of councillors** – the budget has been increased by R1, 384 million that is attributed to change in grading of the municipality for the purpose of determining the upper limits for Councillors.
- **Bulk purchase** – the budget for bulk purchase was adjusted upwards by R5 million and this is due to illegal connections in some areas where communities are enjoying the usage of electricity at the expense of the municipality. The bulk purchase pertains to purchase of electricity.
- **Other materials** – this expenditure line items was used for store items and Provincial Treasury advised that it needs to be the repairs and maintenance materials and supplies and as a result, the increase is caused by reclassification of the line item.
- **Contracted services** – the original budget appeared to be too low as compared to the actual expenditure incurred and the budget was therefore increased by R18, 039 million that shows that the municipality is relying on consultants.
- **Other expenditure** – decrease in budget for this line item is also attributed to reclassification of budget for store items since the budget has been relocated from other materials to other expenditure.

Capital expenditure

The capital projects are classified as according to their asset type and the proportion thereof for 2015/16 financial year is as follows:

- Community assets (11%)
- Infrastructure assets – Electricity (13%)
- Infrastructure assets – Road transport (68%)
- Other assets (9%)



The capital expenditure budget has decreased from R9, 449 million to R87, 620 million reflecting a 7, 2% decrease. The projects that caused decrease in capital budget include amongst others:

- Upgrading of Hlogotlou streets R2 million
- Nyakoroane road R 1 million
- Hlogtlou Borehole R100 000
- Upgrading of driving license testing centre R500, 000
- Transfer station - Ntwane R500 000
- Bulk metering R1, 5 million

Table B2: Adjustment Budget – Standard Classification

Standard Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year Capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Standard											
Governance and administration	246,631	-	-	-	-	-	468	468	247,098	265,117	282,576
Executive and council	-	-	-	-	-	-	-	-	-	-	761
Budget and treasury office	246,619	-	-	-	-	-	465	465	247,085	265,102	281,799
Corporate services	11	-	-	-	-	-	3	3	14	15	15
Community and public safety	1,384	-	-	-	-	-	5,660	5,660	7,045	7,482	7,923
Community and social services	39	-	-	-	-	-	5	5	44	47	50
Sport and recreation	3	-	-	-	-	-	(3)	(3)	1	1	1
Public safety	1,342	-	-	-	-	-	5,658	5,658	7,000	7,434	7,873
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	70,558	-	-	-	-	-	990	990	71,548	64,744	68,421
Planning and development	1,167	-	-	-	-	-	644	644	1,811	760	805
Road transport	69,391	-	-	-	-	-	346	346	69,737	63,984	67,616
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Trading services	94,452	-	-	-	-	-	(5,167)	(5,167)	89,285	91,014	95,794
Electricity	86,328	-	-	-	-	-	(4,556)	(4,556)	81,773	83,036	87,346
Water	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Waste management	8,124	-	-	-	-	-	(611)	(611)	7,512	7,978	8,449
Other	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	413,025	-	-	-	-	-	1,951	1,951	414,976	428,357	454,714
Expenditure - Standard											
Governance and administration	158,368	-	-	-	-	-	(5,898)	(5,898)	152,470	155,763	164,952
Executive and council	45,635	-	-	-	-	-	7,514	7,514	53,149	56,444	59,774
Budget and treasury office	71,054	-	-	-	-	-	(24,573)	(24,573)	46,481	43,203	45,752
Corporate services	41,679	-	-	-	-	-	11,161	11,161	52,840	56,116	59,427
Community and public safety	23,423	-	-	-	-	-	749	749	24,172	25,670	27,185
Community and social services	9,521	-	-	-	-	-	2,132	2,132	11,653	12,376	13,106
Sport and recreation	1,431	-	-	-	-	-	(253)	(253)	1,178	1,251	1,325
Public safety	12,470	-	-	-	-	-	(1,130)	(1,130)	11,340	12,043	12,754
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	50,267	-	-	-	-	-	42,455	42,455	92,722	92,537	95,311
Planning and development	10,031	-	-	-	-	-	(1,799)	(1,799)	8,231	5,126	5,428
Road transport	40,236	-	-	-	-	-	44,254	44,254	84,490	87,411	89,883
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Trading services	96,858	-	-	-	-	-	12,212	12,212	109,070	115,833	122,667
Electricity	78,171	-	-	-	-	-	6,541	6,541	84,711	89,963	95,271
Water	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Waste management	18,687	-	-	-	-	-	5,672	5,672	24,359	25,869	27,395
Other	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	328,915	-	-	-	-	-	49,519	49,519	378,434	389,803	410,114
Surplus/ (Deficit) for the year	84,109	-	-	-	-	-	(47,567)	(47,567)	36,542	38,554	44,599

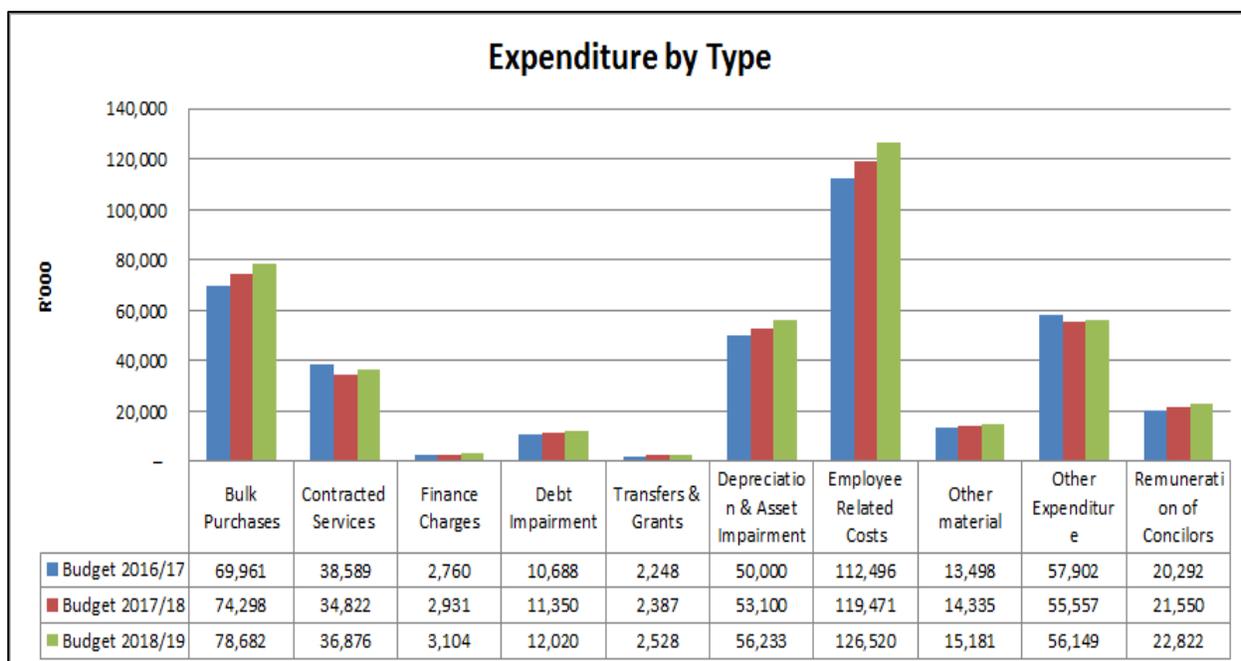
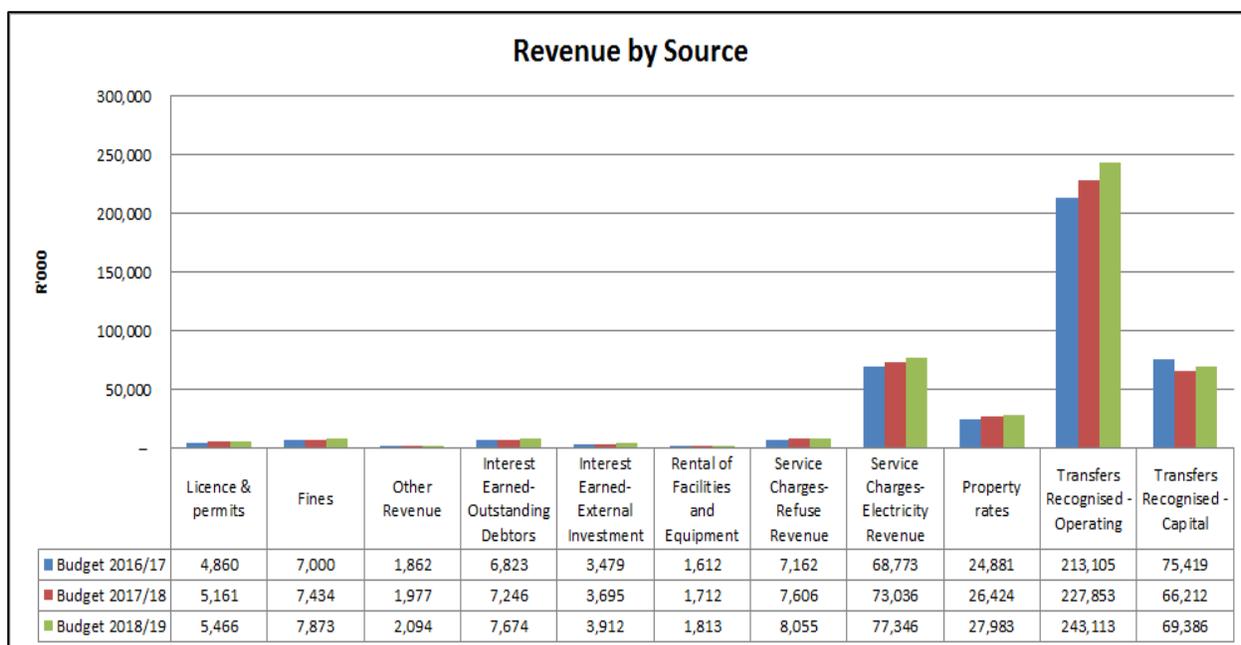
Table B3: Adjustment Budget – Municipal Vote

Description	Budget Year 2016/17									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year Capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote											
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	761
Vote 3 - Budget & Treasury	246,619	-	-	-	-	-	465	465	247,085	265,102	281,799
Vote 4 - Corporate Services	11	-	-	-	-	-	2	2	14	15	15
Vote 5 - Community Services	14,568	-	-	-	-	-	4,849	4,849	19,417	20,620	21,837
Vote 6 - Technical Services	150,659	-	-	-	-	-	(4,010)	(4,010)	146,650	141,859	149,496
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	1,167	-	-	-	-	-	644	644	1,811	760	805
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	413,025	-	-	-	-	-	1,951	1,951	414,976	428,357	454,714
Expenditure by Vote											
Vote 1 - Executive & Council	27,109	-	-	-	-	-	3,367	3,367	30,476	32,365	34,275
Vote 2 - Office of the Municipal Manager	18,526	-	-	-	-	-	4,147	4,147	22,673	24,079	25,499
Vote 3 - Budget & Treasury	71,054	-	-	-	-	-	(24,573)	(24,573)	46,481	43,203	45,752
Vote 4 - Corporate Services	27,391	-	-	-	-	-	8,597	8,597	35,988	38,219	40,474
Vote 5 - Community Services	47,723	-	-	-	-	-	5,913	5,913	53,636	56,961	60,322
Vote 6 - Technical Services	112,793	-	-	-	-	-	51,303	51,303	164,096	171,953	179,412
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	10,031	-	-	-	-	-	(1,799)	(1,799)	8,231	5,126	5,428
Vote 9 - Executive Support	14,288	-	-	-	-	-	2,563	2,563	16,852	17,897	18,952
Total Expenditure by Vote	328,915	-	-	-	-	-	49,518	49,518	378,433	389,803	410,114
Surplus/ (Deficit) for the year	84,109	-	-	-	-	-	(47,567)	(47,567)	36,542	38,554	44,599

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 C1, these table also show that the budgeted revenue has increased from R413, 025 million to R414, 976 million while operating expenditure has increased from R328, 915 million to R378, 433 million. The net effect of the adjusted budget is a surplus of R36, 542 million that took into consideration non cash item (depreciation and debt impairment) amounting to R60, 688 million. Taking off the depreciation and debt impairment amounts, the budget reflects a surplus of R30, 990 million. Cognizance should be taken that revenue presented in the above two tables takes into account transfer recognized capital and so it does not balance to operating revenue shown in Table B4.

Table B4: Adjustment Budget – Revenue & Expenditure

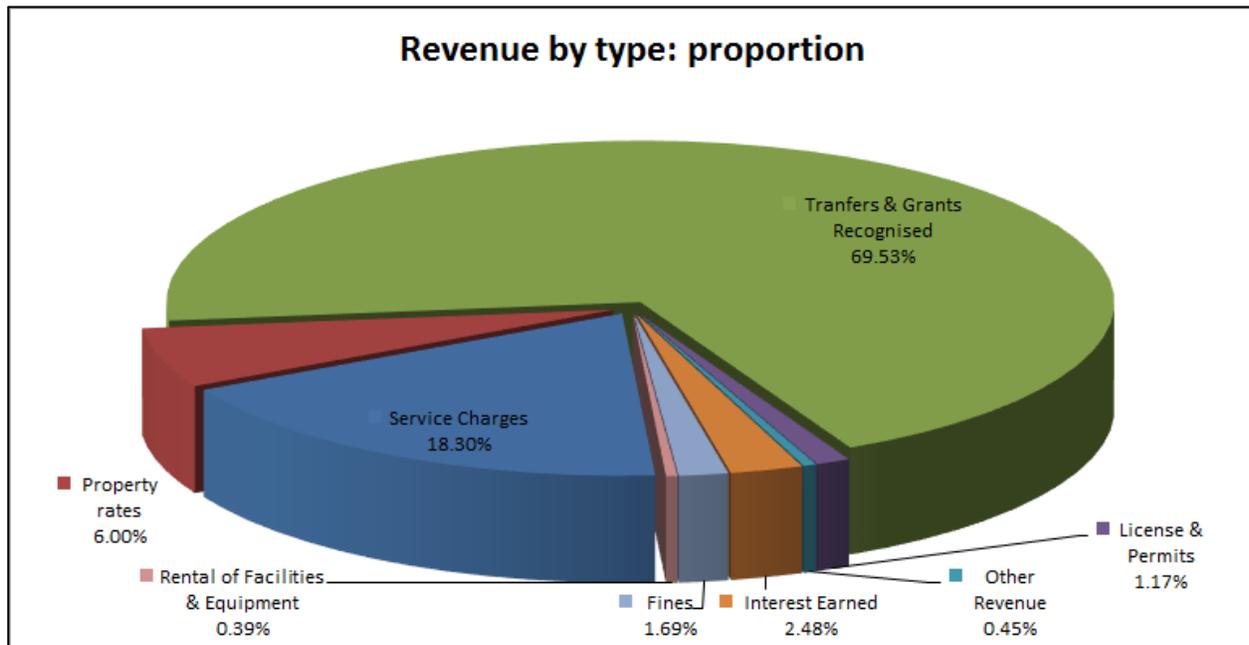
Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year Capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source											
Property rates	23,981	-	-	-	-	-	900	900	24,881	26,424	27,983
Property rates - penalties & collection charges	-						-	-	-	-	-
Service charges - electricity revenue	73,328	-	-	-	-	-	(4,555)	(4,555)	68,773	73,036	77,346
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7,774	-	-	-	-	-	(611)	(611)	7,162	7,606	8,055
Service charges - other	-						-	-	-	-	-
Rental of facilities and equipment	912						700	700	1,612	1,712	1,813
Interest earned - external investments	3,829						(350)	(350)	3,479	3,695	3,912
Interest earned - outstanding debtors	6,123						700	700	6,823	7,246	7,674
Dividends received	-						-	-	-	-	-
Fines	1,342						5,658	5,658	7,000	7,434	7,873
Licences and permits	5,060						(200)	(200)	4,860	5,161	5,466
Agency services	-						-	-	-	-	-
Transfers recognised - operating	213,105						-	-	213,105	227,853	243,113
Other revenue	2,152	-	-	-	-	-	(290)	(290)	1,862	1,977	2,094
Gains on disposal of PPE	-						-	-	-	-	-
Total Revenue (excluding capital transf')	337,606	-	-	-	-	-	1,951	1,951	339,557	362,145	385,328
Expenditure By Type											
Employee related costs	109,053	-	-	-	-	-	3,443	3,443	112,496	119,471	126,520
Remuneration of councillors	18,908						1,384	1,384	20,292	21,550	22,822
Debt impairment	12,688						(2,000)	(2,000)	10,688	11,350	12,020
Depreciation & asset impairment	35,796	-	-	-	-	-	14,204	14,204	50,000	53,100	56,233
Finance charges	60						2,700	2,700	2,760	2,931	3,104
Bulk purchases	64,961	-	-	-	-	-	5,000	5,000	69,961	74,298	78,682
Other materials	3,945						9,553	9,553	13,498	14,335	15,181
Contracted services	20,550	-	-	-	-	-	18,039	18,039	38,589	34,822	36,876
Transfers and grants	2,128						120	120	2,248	2,387	2,528
Other expenditure	60,826	-	-	-	-	-	(2,924)	(2,924)	57,902	55,557	56,149
Loss on disposal of PPE	-						-	-	-	-	-
Total Expenditure	328,915	-	-	-	-	-	49,518	49,518	378,433	389,803	410,114
Surplus/(Deficit)	8,690	-	-	-	-	-	(47,567)	(47,567)	(38,877)	(27,658)	(24,787)
Transfers recognised - capital	75,419								75,419	66,212	69,386
Contributions recognised - capital									-	-	-
Contributed assets									-	-	-
Surplus/(Deficit) before taxation	84,109	-	-	-	-	-	(47,567)	(47,567)	36,542	38,554	44,599
Taxation									-	-	-
Surplus/(Deficit) after taxation	84,109	-	-	-	-	-	(47,567)	(47,567)	36,542	38,554	44,599
Attributable to minorities									-	-	-
Surplus/(Deficit) attributable to municipality	84,109	-	-	-	-	-	(47,567)	(47,567)	36,542	38,554	44,599
Share of surplus/ (deficit) of associate									-	-	-
Surplus/ (Deficit) for the year	84,109	-	-	-	-	-	(47,567)	(47,567)	36,542	38,554	44,599



The above graphs present comparison of budget for three financial years for revenue (by source) and expenditure (by type).

Revenue

Revenue to be generated from property rates, service charges and transfers and grants form a significant percentage of the revenue basket of the municipality. These revenue sources comprise 93, 80% of the total revenue mix. From the below diagram, one would notice that the municipality is reliant on grants since the transfers recognized alone contribute 69, 53% to the budgeted revenue while 75, 50% of the capital budget is funded from grants.



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

Revenue sources not affected by budget adjustments:

- Transfers recognized operational;

Revenue sources adjusted upwards:

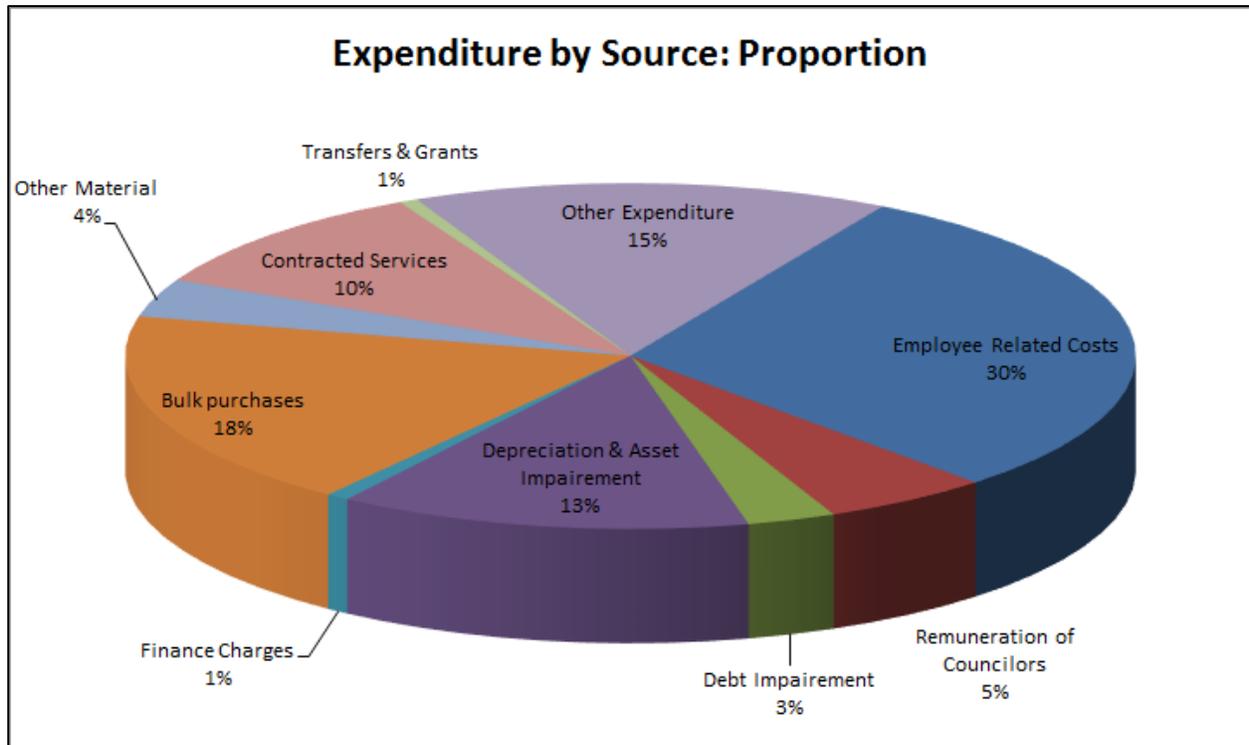
- Interest on outstanding debtors (11, 4%)
- Property rates (3, 8%)
- Rental of facilities (76, 7%)
- Fines (421, 7%)

Revenue sources adjusted downwards:

- Service charges – electricity (6, 2%)
- Other revenue (13, 5%).
- Service charges – refuse (7, 9%);
- Rental of facilities and equipment (229%);
- Interest on external investment (9, 1%); and
- License and permits (4, 0%)

Expenditure

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



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

Expenditure items adjusted upwards:

- Other materials (242, 2%);
- Bulk purchase (7, 7%) and
- Contracted services (87, 8%)
- Employee related cost (3, 2%);
- Remuneration of Councilors (7, 3%) and
- Transfers and grants (5, 6%).

Expenditure items adjusted downwards:

- Other expenditure (4, 8%)
- Debt impairment (15, 8%)

Table B5: Adjustment Capital Budget – standard and funding

Standard Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year Capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Standard											
Governance and administration	650	-	-	-	-	-	1,900	1,900	2,550	900	900
Executive and council	-						-	-	-	-	-
Budget and treasury office	-						-	-	-	-	-
Corporate services	650						1,900	1,900	2,550	900	900
Community and public safety	1,380	-	-	-	-	-	(100)	(100)	1,280	1,000	500
Community and social services	1,200						(100)	(100)	1,100	1,000	500
Sport and recreation	-						-	-	-	-	-
Public safety	180						-	-	180	-	-
Housing	-						-	-	-	-	-
Health	-						-	-	-	-	-
Economic and environmental services	77,019	-	-	-	-	-	(5,033)	(5,033)	71,986	69,736	78,172
Planning and development								-	-		
Road transport	77,019						(5,033)	(5,033)	71,986	69,736	78,172
Environmental protection								-	-		
Trading services	15,400	-	-	-	-	-	(3,596)	(3,596)	11,804	12,111	12,825
Electricity	14,500						(3,096)	(3,096)	11,404	12,111	12,825
Water	-							-	-	-	-
Waste water management	-							-	-	-	-
Waste management	900						(500)	(500)	400	-	-
Other	-							-	-	-	-
Total Capital Expenditure - Standard	94,449	-	-	-	-	-	(6,829)	(6,829)	87,620	83,747	92,397
Funded by:											
National Government	75,419						(9,179)	(9,179)	66,240	70,347	74,497
Provincial Government	-							-	-	-	-
District Municipality	-							-	-	-	-
Other transfers and grants	-							-	-	-	-
Total Capital transfers recognised	75,419	-	-	-	-	-	(9,179)	(9,179)	66,240	70,347	74,497
Public contributions & donations	-							-	-		
Borrowing	-							-	-		
Internally generated funds	19,030						2,350	2,350	21,380	13,400	17,900
Total Capital Funding	94,449	-	-	-	-	-	(6,829)	(6,829)	87,620	83,747	92,397

Table B5: Adjustment Capital Budget – vote

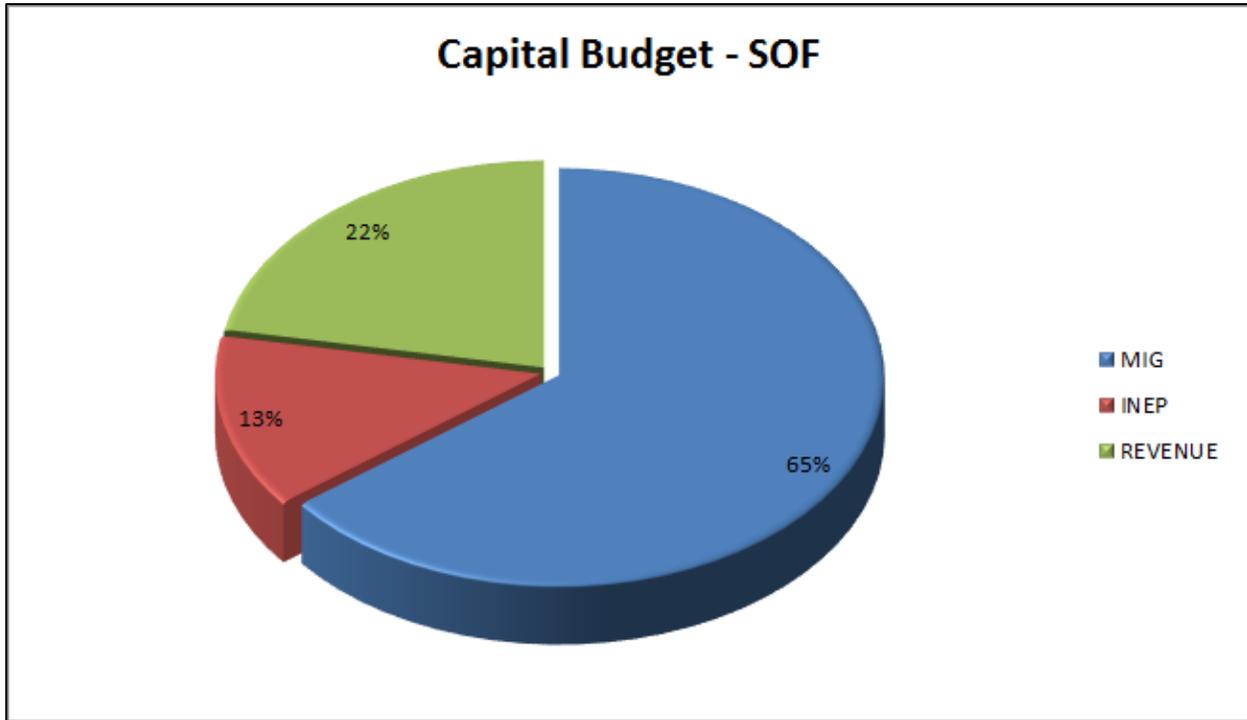
Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year Capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure - Vote											
Multi-year expenditure to be adjusted											
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	600	-	-	-	-	-	-	600	600	500	-
Vote 6 - Technical Services	63,619	-	-	-	-	-	(10,362)	(10,362)	53,257	65,196	74,423
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	64,219	-	-	-	-	-	(10,362)	(10,362)	53,857	65,696	74,423
Single-year expenditure to be adjusted											
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	650	-	-	-	-	-	1,300	1,300	1,950	900	900
Vote 5 - Community Services	2,180	-	-	-	-	-	(1,100)	(1,100)	1,080	500	500
Vote 6 - Technical Services	27,400	-	-	-	-	-	2,733	2,733	30,133	16,651	16,574
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Executive Support	-	-	-	-	-	-	600	600	600	-	-
Capital single-year expenditure sub-total	30,230	-	-	-	-	-	3,533	3,533	33,763	18,051	17,974
Total Capital Expenditure - Vote	94,449	-	-	-	-	-	(6,829)	(6,829)	87,620	83,747	92,397

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

The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year budget appropriations for 2016/17 financial year, R53, 587 million has been allocated of the total R94, 449 million capital budget, which totals to 57,12%. This allocation escalates to R65, 696 million in 2017/18 and then to R74, 423 million in 2018/19. The single-year capital expenditure budget has been appropriated at R33, 763 million (42, 88% of the total capital budget) for the 2016/17 financial year and decreases to R18, 051 million in 2017/18 and then decreases again to R17, 974 million in 2018/19.

Unlike the multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as office furniture, ICT equipment, other equipment, vehicles, etc. The budget appropriations for two outer years are indicative allocations based on departmental needs and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the

municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer years.



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

- Municipal Infrastructure Grant R62, 419 million
- Integrated National Electrification Programme Grant R13,000 million
- Internally Generated Revenue R21, 462 million

Table B6: Adjustment Budget - Financial Position

Description	Budget Year 2016/17									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year Capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS											
Current assets											
Cash	3,247								3,247	5,000	8,500
Call investment deposits	33,369	-	-	-	-	-	(28,352)	(28,352)	5,017	5,057	2,527
Consumer debtors	18,947	-	-	-	-	-	13,135	13,135	32,082	27,352	20,579
Other debtors	13,855						3,100	3,100	16,955	17,882	18,819
Current portion of long-term receivables	-								-	-	-
Inventory	3,000						400	400	3,400	3,200	3,100
Total current assets	72,418	-	-	-	-	-	(11,717)	(11,717)	60,701	58,491	53,524
Non current assets											
Long-term receivables	-								-	-	-
Investments	-								-	-	-
Investment property	89,472						6,674	6,674	96,146	96,146	96,146
Investment in Associate	-								-	-	-
Property, plant and equipment	891,663	-	-	-	-	-	40,076	40,076	931,739	962,386	998,550
Agricultural	-								-	-	-
Biological	-								-	-	-
Intangible	640						(462)	(462)	178	-	-
Other non-current assets	11,698						363	363	12,061	12,786	13,519
Total non current assets	993,473	-	-	-	-	-	46,651	46,651	1,040,124	1,071,318	1,108,215
TOTAL ASSETS	1,065,891	-	-	-	-	-	34,934	34,934	1,100,825	1,129,809	1,161,739
LIABILITIES											
Current liabilities											
Bank overdraft	-								-	-	-
Borrowing	-	-	-	-	-	-	10,100	10,100	10,100	-	-
Consumer deposits	5,444						(244)	(244)	5,200	5,300	5,400
Trade and other payables	25,000	-	-	-	-	-	10,000	10,000	35,000	25,500	23,000
Provisions	1,452						-	-	1,452	1,542	1,632
Total current liabilities	31,896	-	-	-	-	-	19,856	19,856	51,752	32,342	30,032
Non current liabilities											
Borrowing	6,264	-	-	-	-	-	(6,264)	(6,264)	-	-	-
Provisions	84,249	-	-	-	-	-	936	936	85,185	89,473	94,752
Total non current liabilities	90,513	-	-	-	-	-	(5,328)	(5,328)	85,185	89,473	94,752
TOTAL LIABILITIES	122,409	-	-	-	-	-	14,527	14,527	136,937	121,814	124,784
NET ASSETS	943,481	-	-	-	-	-	20,407	20,407	963,888	1,007,995	1,036,955
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	943,481	-	-	-	-	-	20,407	20,407	963,888	1,007,995	1,036,955
Reserves	-	-	-	-	-	-	-	-	-	-	-
Minorities' interests	-								-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	943,481	-	-	-	-	-	20,407	20,407	963,888	1,007,995	1,036,955

Table B6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (previously known as balance sheet).

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

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

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

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

Table B7: Adjustment Budget – Cash Flows

Description	Budget Year 2016/17									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year Capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges	22,302						1,335	1,335	23,637	25,103	26,584
Service charges	74,803						(3,381)	(3,381)	71,422	75,850	80,325
Other revenue	8,463						2,941	2,941	11,403	12,110	12,825
Government - operating	213,105						-	-	213,105	227,853	243,113
Government - capital	75,419						-	-	75,419	66,212	69,386
Interest	5,666						(140)	(140)	5,526	5,868	6,215
Dividends								-	-		
Payments											
Suppliers and employees	(278,243)						(28,383)	(28,383)	(306,626)	(311,965)	(339,333)
Finance charges	(60)						(2,640)	(2,640)	(2,700)	(2,931)	(3,104)
Transfers and Grants	(2,128)						(120)	(120)	(2,248)	(2,260)	(2,393)
NET CASH FROM/(USED) OPERATING ACTIVITIES	119,326	-	-	-	-	-	(30,389)	(30,389)	88,938	95,840	93,617
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	5,000						(5,000)	(5,000)	-		
Decrease (Increase) in non-current debtors								-	-		
Decrease (increase) other non-current receivables								-	-		
Decrease (increase) in non-current investments								-	-		
Payments											
Capital assets	(94,449)						6,829	6,829	(87,620)	(83,747)	(92,397)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(89,449)	-	-	-	-	-	1,829	1,829	(87,620)	(83,747)	(92,397)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans								-	-		
Borrowing long term/refinancing								-	-		
Increase (decrease) in consumer deposits	500						(517)	(517)	(17)	(200)	(250)
Payments											
Repayment of borrowing	(9,357)						4,355	4,355	(5,002)	(10,100)	
NET CASH FROM/(USED) FINANCING ACTIVITIES	(8,857)	-	-	-	-	-	3,838	3,838	(5,019)	(10,300)	(250)
NET INCREASE/ (DECREASE) IN CASH HELD	21,020	-	-	-	-	-	(24,722)	(24,722)	(3,701)	1,793	969
Cash/cash equivalents at the year begin:	6,238						5,727	5,727	11,965	8,264	10,057
Cash/cash equivalents at the year end:	27,259	-	-	-	-	-	(18,995)	(18,995)	8,264	10,057	11,027

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget. The cash and cash equivalents has decreased and this is attributed to high level of expenditure incurred and stagnant debt collection rate. The 2016/17 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term, however this has been proven to be still a challenge as evident in the six months performance. Cash and cash equivalents totals to R11, 965 million (Actual) as at the beginning of the 2016/17 financial year and the cash and cash equivalents is budgeted to be R8, 264 million at the end of financial year.

Table B8: Adjustment Budget – Cash Backed Reserves

Description	Budget Year 2016/17									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year Capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash and investments available											
Cash/cash equivalents at the year end	27,259	-	-	-	-	-	(18,995)	(18,995)	8,264	10,057	11,027
Other current investments > 90 days	9,357	-	-	-	-	-	(9,357)	(9,357)	(0)	-	-
Non current assets - Investments	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:	36,616	-	-	-	-	-	(28,352)	(28,352)	8,264	10,057	11,027
Applications of cash and investments											
Unspent conditional transfers	1,108	-	-	-	-	-	3,892	3,892	5,000	-	-
Unspent borrowing	-	-	-	-	-	-	-	-	-	-	-
Statutory requirements	3,000	-	-	-	-	-	(1,500)	(1,500)	1,500	1,886	2,371
Other working capital requirements	(4,804)	-	-	-	-	-	(7,649)	(7,649)	(12,453)	(13,661)	(11,108)
Other provisions	-	-	-	-	-	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:	(696)	-	-	-	-	-	(5,257)	(5,257)	(5,953)	(11,775)	(8,737)
Surplus(shortfall)	37,312	-	-	-	-	-	(23,095)	(23,095)	14,217	21,832	19,764

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

The end objective of the medium-term framework is to ensure the budget is funded aligned to section 18 of the MFMA. As part of the budgeting and planning guidelines that informed the compilation of the 2016/17 MTREF and considering the requirements of section 18 of the MFMA, it can be concluded that the 2016/17 MTREF is funded due to the significant cash surplus.

Table B9: Adjustment Budget – Asset Management

Description	Budget Year 2016/17									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year Capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE											
Total New Assets to be adjusted	41,730	-	-	-	-	-	110	110	41,840	36,161	36,535
Infrastructure - Road transport	23,000	-	-	-	-	-	653	653	23,653	21,650	22,810
Infrastructure - Electricity	13,000	-	-	-	-	-	(1,596)	(1,596)	11,404	12,111	12,825
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	500	-	-	-	-	-	(500)	(500)	-	-	-
Infrastructure	36,500	-	-	-	-	-	(1,443)	(1,443)	35,057	33,761	35,635
Community	700	-	-	-	-	-	(100)	(100)	600	500	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	4,530	-	-	-	-	-	1,653	1,653	6,183	1,900	900
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	52,719	-	-	-	-	-	(6,939)	(6,939)	45,780	47,585	55,862
Infrastructure - Road transport	39,719	-	-	-	-	-	(4,188)	(4,188)	35,531	47,085	55,362
Infrastructure - Electricity	1,500	-	-	-	-	-	(1,500)	(1,500)	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	41,219	-	-	-	-	-	(5,688)	(5,688)	35,531	47,085	55,362
Community	10,000	-	-	-	-	-	(1,228)	(1,228)	8,772	500	500
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	1,500	-	-	-	-	-	(23)	(23)	1,477	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted											
Infrastructure - Road transport	62,719	-	-	-	-	-	(3,535)	(3,535)	59,184	68,736	78,172
Infrastructure - Electricity	14,500	-	-	-	-	-	(3,096)	(3,096)	11,404	12,111	12,825
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	500	-	-	-	-	-	(500)	(500)	-	-	-
Infrastructure	77,719	-	-	-	-	-	(7,131)	(7,131)	70,588	80,847	90,997
Community	10,700	-	-	-	-	-	(1,328)	(1,328)	9,372	1,000	500
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	6,030	-	-	-	-	-	1,630	1,630	7,660	1,900	900
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE	94,449	-	-	-	-	-	(6,829)	(6,829)	87,620	83,747	92,397

Table B9: Adjustment Budget – Asset Management (continued)

Description	Budget Year 2016/17									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year Capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSET REGISTER SUMMARY - PPE (WDV)											
Infrastructure - Road transport	444,058						193,817	193,817	637,875	677,424	717,392
Infrastructure - Electricity	41,230						36,673	36,673	77,902	82,732	87,613
Infrastructure - Water	-								-	-	-
Infrastructure - Sanitation	-								-	-	-
Infrastructure - Other	4,000								4,000	4,248	4,499
Infrastructure	489,288	-	-	-	-	-	230,490	230,490	719,777	764,404	809,503
Community	45,180						15,188	15,188	60,368	46,180	46,180
Heritage assets	362						101	101	463	463	362
Investment properties	89,472	-	-	-	-	-	6,674	6,674	96,146	96,146	96,146
Other assets	356,834						35	35	356,869	356,869	356,869
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	640	-	-	-	-	-	(462)	(462)	178	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	981,775	-	-	-	-	-	252,027	252,027	1,233,801	1,264,062	1,309,060
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment	35,796	-	-	-	-	-	14,204	14,204	50,000	53,100	56,233
Repairs and Maintenance by asset class	14,715	-	-	-	-	-	(1,217)	(1,217)	13,498	14,335	15,181
Infrastructure - Road transport	3,300	-	-	-	-	-	(2,000)	(2,000)	1,300	1,381	1,462
Infrastructure - Electricity	1,800	-	-	-	-	-	(20)	(20)	1,780	1,890	2,002
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	2,350	-	-	-	-	-	200	200	2,550	2,708	2,868
Infrastructure	7,450	-	-	-	-	-	(1,820)	(1,820)	5,630	5,979	6,332
Community	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	7,265	-	-	-	-	-	603	603	7,868	8,356	8,849
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	50,511	-	-	-	-	-	12,987	12,987	63,498	67,435	71,414
Renewal of Existing Assets as % of total capex	56%	-	-	-	-	-			52%	57%	60%
Renewal of Existing Assets as % of deprecn*	147%	-	-	-	-	-			92%	90%	99%
R&M as a % of PPE	1%	-	-	-	-	-			1%	1%	1%
Renewal and R&M as a % of PPE	7%	-	-	-	-	-			5%	5%	5%

Table B10: Adjustment Budget – Service Delivery Measurement

Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year Capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets											
Energy:											
Electricity (at least min. service level)	58,800							-	58,800	58,850	58,900
Electricity - prepaid (> min.service level)								-	-		
Minimum Service Level and Above sub-total	58,800	-	-	-	-	-	-	-	58,800	58,850	58,900
Electricity (< min.service level)								-	-		
Electricity - prepaid (< min. service level)								-	-		
Other energy sources	1,550							-	1,550	1,600	1,650
Below Minimum Service Level sub-total	1,550	-	-	-	-	-	-	-	1,550	1,600	1,650
Total number of households	60,350	-	-	-	-	-	-	-	60,350	60,450	60,550
Refuse:											
Removed at least once a week (min.service)	6,150							-	6,150	6,200	6,250
Minimum Service Level and Above sub-total	6,150	-	-	-	-	-	-	-	6,150	6,200	6,250
Removed less frequently than once a week	405							-	405	450	4,500
Using communal refuse dump	2,005							-	2,005	2,050	2,100
Using own refuse dump	42,550							-	42,550	42,600	42,650
Other rubbish disposal	-							-	-	-	-
No rubbish disposal	9,250							-	9,250	9,300	9,350
Below Minimum Service Level sub-total	54,210	-	-	-	-	-	-	-	54,210	54,400	58,600
Total number of households	60,360	-	-	-	-	-	-	-	60,360	60,600	64,850
Households receiving Free Basic Service											
Electricity/other energy (50kwh per household per month)	1277							0	1277	1277	1277
Refuse (removed at least once a week)	9538							0	9538	9538	9538
Cost of Free Basic Services provided (R'000)											
Electricity/other energy (50kwh per household per month)	1,000							0	1,000	828	879
Refuse (removed once a week)								0	0		
Total cost of FBS provided (minimum social package)	1,000	0	0	0	0	0	0	0	1,000	828	879
Highest level of free service provided											
Property rates (R'000 value threshold)	30							-	30	30	30
Electricity (kw per household per month)	0							-	0	0	0
Refuse (average litres per week)	0							-	0	0	0
Revenue cost of free services provided (R'000)											
Property rates (R15 000 threshold rebate)	1,503							-	1,503	1,631	1,648
Property rates (other exemptions, reductions and rebates)	4,222							-	4,222	5,700	6,053
Electricity/other energy								1,000	1,000	828	879
Refuse								-	-		
Municipal Housing - rental rebates								-	-		
Housing - top structure subsidies								-	-		
Other								-	-		
Total revenue cost of free services provided	5,725	-	-	-	-	-	-	1,000	1,000	6,725	8,581

PART 2 – SUPPORTING DOCUMENTATION

Table SB 1: Adjustment Budget – Budgeted Financial Performance

Description	Budget Year 2016/17										Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year Capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
REVENUE ITEMS												
Property rates												
Total Property Rates	29,681						2,900	2,900	32,581	34,601	36,643	
less Revenue Foregone	5,700						2,000	2,000	7,700	8,177	8,660	
Net Property Rates	23,981	-	-	-	-	-	900	900	24,881	26,424	27,983	
Service charges - electricity revenue												
Total Service charges - electricity revenue	74,156						(5,383)	(5,383)	68,773	73,036	77,346	
less Revenue Foregone	828						(828)	(828)	-	-	-	
Net Service charges - electricity revenue	73,328	-	-	-	-	-	(4,555)	(4,555)	68,773	73,036	77,346	
Service charges - refuse revenue												
Total refuse removal revenue	8,074						(911)	(911)	7,162	7,606	8,055	
Total landfill revenue									-	-	-	
less Revenue Foregone	300						(300)	(300)	-	-	-	
Net Service charges - refuse revenue	7,774	-	-	-	-	-	(611)	(611)	7,162	7,606	8,055	
Other Revenue By Source												
Advertisements	11								11	11	12	
Building Plans	29								29	31	33	
Cemetery and Burial	37								37	40	42	
Clearance Fees	43								43	45	48	
Other Revenue	1,682						(290)	(290)	1,392	1,478	1,565	
Prints	-								-	-	-	
Tender Documents	300								300	319	337	
Valuation Roll	34								34	36	38	
Rezoning fees	-								-	-	-	
Administration fee	5								5	6	6	
Exempted Parking	11								11	12	13	
Total 'Other' Revenue	2,152	-	-	-	-	-	(290)	(290)	1,862	1,977	2,094	
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages	73,620						1,122	1,122	74,742	79,371	84,054	
Pension and UIF Contributions	13,690						895	895	14,585	15,495	16,409	
Medical Aid Contributions	3,956						128	128	4,084	4,337	4,593	
Overtime	1,060						1,016	1,016	2,076	2,205	2,335	
Performance Bonus	-								-	-	-	
Motor Vehicle Allowance	8,486						33	33	8,520	9,048	9,582	
Cellphone Allowance	-						127	127	127	134	142	
Housing Allowances	158						17	17	175	186	197	
Other benefits and allowances	6,529						584	584	7,113	7,501	7,944	
Payments in lieu of leave	1,060						(108)	(108)	952	1,064	1,127	
Long service awards	494						(371)	(371)	123	131	138	
Post-retirement benefit obligations									-	-	-	
sub-total	109,053	-	-	-	-	-	3,443	3,443	112,496	119,471	126,520	
Less: Employees costs capitalised to PPE									-	-	-	
Total Employee related costs	109,053	-	-	-	-	-	3,443	3,443	112,496	119,471	126,520	

Table SB 1: Adjustment Budget – Budgeted Financial Performance

Description	Budget Year 2016/17									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year Capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
EXPENDITURE ITEMS											
Employee related costs											
Basic Salaries and Wages	73,620						1,122	1,122	74,742	79,371	84,054
Pension and UIF Contributions	13,690						895	895	14,585	15,495	16,409
Medical Aid Contributions	3,956						128	128	4,084	4,337	4,593
Overtime	1,060						1,016	1,016	2,076	2,205	2,335
Performance Bonus	-						-	-	-	-	-
Motor Vehicle Allowance	8,486						33	33	8,520	9,048	9,582
Cellphone Allowance	-						127	127	127	134	142
Housing Allowances	158						17	17	175	186	197
Other benefits and allowances	6,529						584	584	7,113	7,501	7,944
Payments in lieu of leave	1,060						(108)	(108)	952	1,064	1,127
Long service awards	494						(371)	(371)	123	131	138
Post-retirement benefit obligations	-						-	-	-	-	-
sub-total	109,053	-	-	-	-	-	3,443	3,443	112,496	119,471	126,520
Less: Employees costs capitalised to PPE	-						-	-	-	-	-
Total Employee related costs	109,053	-	-	-	-	-	3,443	3,443	112,496	119,471	126,520
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment	35,796						14,204	14,204	50,000	53,100	56,233
Lease amortisation	-						-	-	-	-	-
Capital asset impairment	-						-	-	-	-	-
Depreciation resulting from revaluation of PPE	-						-	-	-	-	-
Total Depreciation & asset impairment	35,796	-	-	-	-	-	14,204	14,204	50,000	53,100	56,233
Bulk purchases											
Electricity Bulk Purchases	64,961						5,000	5,000	69,961	74,298	78,682
Water Bulk Purchases	-						-	-	-	-	-
Total bulk purchases	64,961	-	-	-	-	-	5,000	5,000	69,961	74,298	78,682
Transfers and grants											
Cash transfers and grants	-						-	-	-	-	-
Non-cash transfers and grants	2,128						120	120	2,248	2,387	2,528
Total transfers and grants	2,128	-	-	-	-	-	120	120	2,248	2,387	2,528
Contracted services											
Refuse Removal	5,000						610	610	5,610	5,958	6,309
Administrative and Support Staff	800						1,880	1,880	2,680	2,846	3,014
Business and Advisory - Accountants and Auditors	2,000						4,400	4,400	6,400	6,797	7,198
Business and Advisory - Communications	1,000						1,000	1,000	2,000	2,124	2,249
Safeguard and Security	6,000						5,200	5,200	11,200	11,894	12,596
Valuer	1,000						2,500	2,500	3,500	3,717	3,936
Cellular Contract (Subscription and Calls)	1,700						(301)	(301)	1,399	1,486	1,573
Debt Collection	3,000						2,800	2,800	5,800	-	-
Easy pay	50						(50)	(50)	-	-	-
sub-total	20,550	-	-	-	-	-	18,039	18,039	38,589	34,822	36,876
Other Expenditure By Type											
Audit fees	6,800						500	500	7,300	7,753	8,210
General expenses	3,307						(31)	(31)	3,275	3,479	3,684
Professional Bodies Membership and Subscription	1,100						300	300	1,400	159	169
Awareness Campaign	3,010						-	-	3,010	3,197	3,385
Bursaries	500						-	-	500	531	562
Congress and Conferences	1,665						775	775	2,440	2,591	2,744
Lease of photocopying machines	1,900						-	-	1,900	2,455	2,599
Feasibility studies	4,100						800	800	4,900	4,354	4,611
Entertainment	12						-	-	12	12	12
Lease of vehicles	3,900						-	-	3,900	2,536	-
Insurance	2,700						1,550	1,550	4,250	4,514	4,780
Workmen's Compensation Fund	900						-	-	900	956	1,012
Printing and Publication	3,175						1,000	1,000	4,175	4,434	4,695
Protective Clothing	1,045						450	450	1,495	1,588	1,681
Repairs and Maintenance	14,715						(14,715)	(14,715)	-	-	-
Skills development levy	735						550	550	1,285	1,365	1,445
Software Licences	2,050						1,776	1,776	3,826	2,177	2,306
Telephone, Fax, Telegraph and Telex	1,800						1,660	1,660	3,460	3,675	3,891
Leaverships and Internships	1,925						-	-	1,925	2,044	2,165
Bank charges	380						121	121	501	532	563
Ward Committees	3,200						-	-	3,200	3,398	3,599
Risk Management	500						1,000	1,000	1,500	892	945
Training	1,007						1,200	1,200	2,207	2,344	2,482
Advertising	400						140	140	540	573	607
Total Other Expenditure	60,826	-	-	-	-	-	(2,924)	(2,924)	57,902	55,557	56,149
Repairs and Maintenance by Expenditure Item											
Employee related costs	534						-	-	534	567	601
Other materials	3,003						-	-	3,003	694	735
Contracted Services	2,000						-	-	2,000	2,124	2,249
Other Expenditure	9,178						(1,217)	(1,217)	7,961	10,950	11,596
Total Repairs and Maintenance Expenditure	14,715	-	-	-	-	-	(1,217)	(1,217)	13,498	14,335	15,181

Table SB2: Adjustment Budget – Financial Position Budget

Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year Capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS											
Call investment deposits											
Call deposits < 90 days	33,369						(28,352)	(28,352)	5,017	5,057	2,527
Other current investments > 90 days											
Total Call investment deposits	33,369	-	-	-	-	-	(28,352)	(28,352)	5,017	5,057	2,527
Consumer debtors											
Consumer debtors	52,865						13,135	13,135	66,000	62,000	56,000
Less: provision for debt impairment	33,918	-	-	-	-	-			33,918	34,648	35,421
Total Consumer debtors	18,947	-	-	-	-	-	13,135	13,135	32,082	27,352	20,579
Debt impairment provision											
Balance at the beginning of the year	33,230								33,230	33,918	34,648
Contributions to the provision	12,688								12,688	13,474	14,269
Bad debts written off	(12,000)								(12,000)	(12,744)	(13,496)
Balance at end of year	33,918	-	-	-	-	-			33,918	34,648	35,421
Property, plant & equipment											
PPE at cost/valuation (excl. finance leases)	1,190,371						96,078	96,078	1,286,449	1,370,195	1,462,592
Leases recognised as PPE	28,024						(4,688)	(4,688)	23,336	23,336	23,336
Less: Accumulated depreciation	326,732						51,313	51,313	378,046	431,146	487,379
Total Property, plant & equipment	891,663	-	-	-	-	-	40,076	40,076	931,739	962,386	998,550
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities							10,100	10,100	10,100	-	-
Total Current liabilities - Borrowing	-	-	-	-	-	-	10,100	10,100	10,100	-	-
Trade and other payables											
Creditors	23,892						6,108	6,108	30,000	25,500	23,000
Unspent conditional grants and receipts	1,108						3,892	3,892	5,000	-	-
VAT	-									-	-
Total Trade and other payables	25,000	-	-	-	-	-	10,000	10,000	35,000	25,500	23,000
Non current liabilities - Borrowing											
Borrowing	6,264						(6,264)	(6,264)	-	-	-
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing	6,264	-	-	-	-	-	(6,264)	(6,264)	-	-	-
Provisions - non current											
Retirement benefits							34,388	34,388	34,388		
List other major items											
Refuse landfill site rehabilitation	41,091						4,897	4,897	45,988	41,091	41,091
Other	43,159						(38,350)	(38,350)	4,809	48,382	53,661
Total Provisions - non current	84,249	-	-	-	-	-	936	936	85,185	89,473	94,752
CHANGES IN NET ASSETS											
Accumulated surplus/(Deficit)											
Accumulated surplus/(Deficit) - opening balance	943,481						20,407	20,407	963,888	1,007,995	1,036,955
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	943,481	-	-	-	-	-	20,407	20,407	963,888	1,007,995	1,036,955
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves (list)											
Revaluation											
Total Reserves	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	943,481	-	-	-	-	-	20,407	20,407	963,888	1,007,995	1,036,955

Table SB3: Adjustment Budget – SDBIP Performance Objectives

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

Table SB 4: Adjustment Budget – Budgeted Financial Performance Indicators

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

Table SB 5: Adjustment Budget – Statistics Assumptions

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

Table SB 6: Adjustment Budget – Funding Measurement

Description	MFMA Section	2013/14	2014/15	2015/16	Medium Term Revenue and Expenditure Framework				
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures									
Cash/cash equivalents at the year end - R'000	18(1)b	35,247	24,967	25,631	27,259	–	8,264	10,057	11,027
Cash + investments at the yr end less applications - R'000	18(1)b	39,484	4,287	25,924	37,312	–	14,217	21,832	19,764
Cash year end/monthly employee/supplier payments	18(1)b	216%	125%	120%	117%	0%	31%	37%	39%
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	23,143	(2,627)	53,895	84,109	–	36,542	38,554	44,599
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	7%	-3%	13%	8%	0%	4%	0%	0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	88%	81%	65%	87%	0%	87%	87%	87%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	13%	14%	12%	12%	0%	10%	10%	10%
Capital payments % of capital expenditure	18(1)c,19	91%	97%	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	0%	0%	0%	100%	0%	100%	100%	100%
Current consumer debtors % change - incr(decr)	18(1)a	288%	-5%	-24%	29%	40%	24%	-8%	-13%
Long term receivables % change - incr(decr)	18(1)a	0%	-100%	0%	0%	0%	0%	0%	0%
R&M % of Property Plant & Equipment	20(1)(vi)	1%	2%	1%	1%	0%	1%	1%	1%
Asset renewal % of capital budget	20(1)(vi)	20%	26%	42%	56%	0%	52%	57%	60%

Table SB 7: Adjustment Budget – Transfers and Grants Receipts

Description	Budget Year 2016/17							Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Multi-year Capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
RECEIPTS:									
Operating Transfers and Grants									
National Government:	213,105	-	-	-	-	-	213,105	227,853	243,113
Local Government Equitable Share	210,385					-	210,385	226,153	240,397
Finance Management	1,625					-	1,625	1,700	1,955
Municipal Systems Improvement						-	-		761
EPWP Incentive	1,095					-	1,095		
Other transfers and grants [insert description]						-	-		
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A						-	-		
District Municipality:	-	-	-	-	-	-	-	-	-
N/A						-	-		
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A						-	-		
Total Operating Transfers and Grants	213,105	-	-	-	-	-	213,105	227,853	243,113
Capital Transfers and Grants									
National Government:	75,419	-	-	-	-	-	75,419	66,212	69,386
Municipal Infrastructure Grant (MIG)	62,419					-	62,419	56,212	59,386
Integrated National Electrification Grant	13,000					-	13,000	10,000	10,000
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A						-	-		
District Municipality:	-	-	-	-	-	-	-	-	-
N/A						-	-		
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A						-	-		
Total Capital Transfers and Grants	75,419	-	-	-	-	-	75,419	66,212	69,386
TOTAL RECEIPTS OF TRANSFERS & GRANTS	288,524	-	-	-	-	-	288,524	294,065	312,499

Table SB 8: Adjustment Budget – Transfers and Grants Expenditure

Description	Budget Year 2016/17							Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	213,105	-	-	-	-	-	213,105	227,853	243,113
Local Government Equitable Share	210,385					-	210,385	226,153	240,397
Finance Management	1,625					-	1,625	1,700	1,955
Municipal Systems Improvement						-	-		761
EPWP Incentive	1,095					-	1,095		
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
N/A									
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A									
Total operating expenditure of Transfers and Grants:	213,105	-	-	-	-	-	213,105	227,853	243,113
Capital expenditure of Transfers and Grants									
National Government:	75,419	-	-	-	-	-	75,419	66,212	69,386
Municipal Infrastructure Grant (MIG)	62,419					-	62,419	56,212	59,386
Intergrated National Electrification Grant	13,000					-	13,000	10,000	10,000
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A									
District Municipality:	-	-	-	-	-	-	-	-	-
N/A									
Other grant providers:	-	-	-	-	-	-	-	-	-
NA									
Total capital expenditure of Transfers and Grants	75,419	-	-	-	-	-	75,419	66,212	69,386
Total capital expenditure of Transfers and Grants	288,524	-	-	-	-	-	288,524	294,065	312,499

Table SB 9: Adjustment Budget – Grants Performance

Description	Budget Year 2016/17							Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year							-	-	-
Current year receipts	213,105						213,105	227,853	243,113
Conditions met - transferred to revenue	213,105	-	-	-	-	-	213,105	227,853	243,113
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
Provincial Government:									
Balance unspent at beginning of the year							-	-	-
Current year receipts							-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
District Municipality:									
Balance unspent at beginning of the year							-	-	-
Current year receipts							-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
Other grant providers:									
Balance unspent at beginning of the year							-	-	-
Current year receipts							-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
Balance unspent at beginning of the year	213,105	-	-	-	-	-	213,105	227,853	243,113
Total operating transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year							-	-	-
Current year receipts	75,419						75,419	66,212	69,386
Conditions met - transferred to revenue	75,419	-	-	-	(5,000)	(5,000)	70,419	66,212	69,386
Conditions still to be met - transferred to liabilities	-	-	-	-	5,000	5,000	5,000	-	-
Provincial Government:									
Balance unspent at beginning of the year							-	-	-
Current year receipts							-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
District Municipality:									
Balance unspent at beginning of the year							-	-	-
Current year receipts							-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
Other grant providers:									
Balance unspent at beginning of the year							-	-	-
Current year receipts							-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue	75,419	-	-	-	(5,000)	(5,000)	70,419	66,212	69,386
Total capital transfers and grants - CTBM	-	-	-	-	5,000	5,000	5,000	-	-
TOTAL TRANSFERS AND GRANTS REVENUE	288,524	-	-	-	(5,000)	(5,000)	283,524	294,065	312,499
TOTAL TRANSFERS AND GRANTS - CTBM	-	-	-	-	5,000	5,000	5,000	-	-

The above table shows that the gazette grants of the municipality are still intact and hence no adjustment has been effected on either of the budgeted grants and in addition, there is no roll over that the municipality needs to incorporate in the adjustments budget.

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

Description	Budget Year 2016/17									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash transfers to other municipalities											
N/A											
TOTAL ALLOCATIONS TO MUNICIPALITIES:	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms											
N/A											
TOTAL ALLOCATIONS TO ENTITIES/EMs'	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State											
N/A											
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations											
Indigents	-	-	-	-	-	-	-	-	-	-	-
Pensioners	-	-	-	-	-	-	-	-	-	-	-
Students	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other municipalities											
N/A											
TOTAL ALLOCATIONS TO MUNICIPALITIES:	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms											
N/A											
TOTAL ALLOCATIONS TO ENTITIES/EMs'	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State											
N/A											
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations											
Indigents	828						(200)	(200)	628	667	706
Pensioners	1,000						420	420	1,420	1,508	1,597
Students	300						(100)	(100)	200	212	225
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:	2,128	-	-	-	-	-	120	120	2,248	2,387	2,528
TOTAL NON-CASH TRANSFERS	2,128	-	-	-	-	-	120	120	2,248	2,387	2,528
TOTAL TRANSFERS	2,128	-	-	-	-	-	120	120	2,248	2,387	2,528

Table SB 11: Adjustment Budget – Councilors and Staff Benefits

Summary of remuneration	Budget Year 2016/17									
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	13,424						10	10	13,435	0%
Pension and UIF Contributions	1,080						475	475	1,555	44%
Medical Aid Contributions	275						(10)	(10)	266	-3%
Motor Vehicle Allowance	4,000						458	458	4,458	11%
Cellphone Allowance							570	570	570	
Housing Allowances								–	–	
Other benefits and allowances	128						(120)	(120)	8	
Sub Total - Councillors	18,908	–			–		1,384	1,384	20,292	7%
% increase		-100%							1367%	
Senior Managers of the Municipality										
Basic Salaries and Wages	5,706						1,605	1,605	7,311	28%
Pension and UIF Contributions	496						68	68	564	14%
Medical Aid Contributions	86						53	53	139	61%
Overtime								–	–	
Performance Bonus								–	–	
Motor Vehicle Allowance	793						225	225	1,018	28%
Cellphone Allowance								–	–	
Housing Allowances								–	–	
Other benefits and allowances	71						196	196	267	
Payments in lieu of leave								–	–	
Long service awards								–	–	
Post-retirement benefit obligations								–	–	
Sub Total - Senior Managers of Municipality	7,153	–	–		–		2,147	2,147	9,300	30%
% increase		-100%							3.3%	
Other Municipal Staff										
Basic Salaries and Wages	67,914						(483)	(483)	67,431	-1%
Pension and UIF Contributions	13,194						827	827	14,021	6%
Medical Aid Contributions	3,869						75	75	3,944	2%
Overtime	1,060						1,016	1,016	2,076	96%
Performance Bonus								–	–	
Motor Vehicle Allowance	7,693						(192)	(192)	7,501	-2%
Cellphone Allowance							127	127	127	0%
Housing Allowances	158						17	17	175	
Other benefits and allowances	6,458						388	388	6,846	
Payments in lieu of leave	1,060						(108)	(108)	952	-10%
Long service awards	494						(371)	(371)	123	-75%
Post-retirement benefit obligations								–	–	
Sub Total - Other Municipal Staff	101,900	–	–	–	–	–	1,296	1,296	103,196	1%
% increase										
Total Parent Municipality	127,962	–	–	–	–	–	4,827	4,827	132,788	4%
TOTAL SALARY, ALLOWANCES & BENEFITS	127,962	–	–	–	–	–	4,827	4,827	132,788	4%
% increase										
TOTAL MANAGERS AND STAFF	109,053	–	–	–	–	–	3,443	3,443	112,496	3%

Table SB 12: Adjustment Budget – Monthly Revenue and Expenditure

Description	Budget Year 2016/17													Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget					
Revenue by Vote																	
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	761
Vote 3 - Budget & Treasury	90,870	3,009	2,776	2,711	71,647	2,880	3,281	3,310	57,025	3,215	3,173	3,189	247,085	247,085	265,102	281,799	
Vote 4 - Corporate Services	2	1	0	3	0	0	2		2	1	1	2	14	14	15	15	
Vote 5 - Community Services	800	787	1,045	1,727	1,004	933	2,180	2,002	1,973	2,157	2,437	2,371	19,417	19,417	20,620	21,837	
Vote 6 - Technical Services	6,801	10,013	10,588	22,668	22,375	(2,322)	6,245	9,461	16,750	14,159	16,514	13,398	146,650	146,650	141,859	149,496	
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	45	46	7	635	226	119	50	61	88	137	142	255	1,811	1,811	760	805	
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	98,517	13,856	14,417	27,744	95,252	1,611	11,757	14,834	75,838	19,669	22,266	19,214	414,976	414,976	428,357	454,714	
Expenditure by Vote																	
Vote 1 - Executive & Council	2,247	2,418	1,881	2,001	2,081	3,072	2,671	2,802	2,871	2,827	2,637	2,967	30,476	30,476	32,365	34,275	
Vote 2 - Office of the Municipal Manager	5,106	1,211	1,122	1,514	1,654	2,632	924	1,441	1,096	2,229	1,532	2,210	22,673	22,673	24,079	25,499	
Vote 3 - Budget & Treasury	3,946	4,578	6,888	2,693	1,986	4,695	2,840	3,133	2,183	2,394	2,091	9,053	46,481	46,481	43,203	45,752	
Vote 4 - Corporate Services	2,213	2,637	2,562	1,924	1,309	3,017	2,163	2,444	3,659	2,565	3,700	7,795	35,988	35,988	38,219	40,474	
Vote 5 - Community Services	3,561	4,054	3,937	3,243	3,609	5,325	4,166	4,147	4,065	4,378	4,302	8,848	53,636	53,636	56,961	60,322	
Vote 6 - Technical Services	10,210	13,126	9,848	2,898	8,271	14,493	10,139	8,845	9,205	10,010	9,810	57,240	164,096	164,096	171,953	179,412	
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	326	565	312	395	492	508	366	365	1,484	973	1,137	1,310	8,231	8,231	5,126	5,428	
Vote 9 - Executive Support	1,215	1,487	1,486	1,557	1,246	1,846	1,136	1,166	1,478	1,324	1,375	1,536	16,852	16,852	17,897	18,952	
Total Expenditure by Vote	28,825	30,077	28,037	16,225	20,649	35,588	24,403	24,344	26,041	26,699	26,586	90,959	378,433	378,433	389,803	410,114	
Surplus/ (Deficit)	69,692	(16,221)	(13,620)	11,519	74,603	(33,978)	(12,645)	(9,510)	49,797	(7,031)	(4,319)	(71,745)	36,542	36,542	38,554	44,599	

Table SB 13: Adjustment Budget – Monthly Revenue and Expenditure

Description - Standard classification	Budget Year 2016/17													Medium Term Revenue and			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget						
Revenue - Standard																	
Governance and administration	90,871	3,009	2,777	2,714	71,647	2,881	3,283	3,310	57,027	3,216	3,173	3,191	247,098	247,098	265,117	282,576	
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	761	
Budget and treasury office	90,870	3,009	2,776	2,711	71,647	2,880	3,281	3,310	57,025	3,215	3,173	3,189	247,085	247,085	265,102	281,799	
Corporate services	2	1	0	3	0	0	2	1,108	2	1	1	2	14	14	15	15	
Community and public safety	61	116	97	67	32	29	1,104	1,108	1,100	1,101	1,100	1,129	7,045	7,045	7,482	7,923	
Community and social services	-	8	2	3	2	6	4	8	0	0	0	10	44	44	47	50	
Sport and recreation	-	-	-	-	-	-	-	-	-	1	-	-	1	1	1	1	
Public safety	61	108	95	64	30	23	1,100	1,100	1,100	1,100	1,100	1,119	7,000	7,000	7,434	7,873	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services	2,141	4,737	5,121	13,630	12,239	540	822	4,735	8,373	6,754	8,302	4,153	71,548	71,548	64,744	68,421	
Planning and development	45	46	7	635	226	119	50	61	88	137	142	255	1,811	1,811	760	805	
Road transport	2,097	4,690	5,114	12,995	12,013	421	772	4,674	8,285	6,617	8,160	3,898	69,737	69,737	63,984	67,616	
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services	5,443	5,994	6,422	11,333	11,334	(1,839)	6,549	5,681	9,338	8,598	9,691	10,742	89,285	89,285	91,014	95,794	
Electricity	5,131	5,794	5,821	10,114	10,736	(2,441)	5,889	5,203	8,881	7,958	8,770	9,916	81,773	81,773	83,036	87,346	
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management	312	199	601	1,218	597	602	660	478	457	640	921	826	7,512	7,512	7,978	8,449	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Standard	98,517	13,856	14,417	27,744	95,252	1,611	11,757	14,834	75,838	19,669	22,266	19,214	414,976	414,976	428,357	454,714	
Expenditure - Standard																	
Governance and administration	14,727	12,332	13,940	9,689	8,276	15,262	9,732	10,987	11,287	11,339	11,336	23,561	152,470	152,470	155,763	164,952	
Executive and council	7,352	3,629	3,004	3,516	3,735	5,705	3,595	4,244	3,967	5,056	4,169	5,177	53,149	53,149	56,444	59,774	
Budget and treasury office	3,946	4,578	6,888	2,693	1,986	4,695	2,840	3,133	2,183	2,394	2,091	9,053	46,481	46,481	43,203	45,752	
Corporate services	3,428	4,124	4,049	3,480	2,555	4,862	3,298	3,610	5,137	3,888	5,076	9,331	52,840	52,840	56,116	59,427	
Community and public safety	1,516	1,701	1,862	1,580	1,630	2,480	1,826	1,839	1,663	1,942	1,896	4,237	24,172	24,172	25,670	27,185	
Community and social services	690	685	667	700	705	1,122	786	775	735	830	741	3,216	11,653	11,653	12,376	13,106	
Sport and recreation	30	30	333	30	99	54	148	133	33	83	113	92	1,178	1,178	1,251	1,325	
Public safety	797	986	862	850	825	1,303	892	930	894	1,029	1,042	929	11,340	11,340	12,043	12,754	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services	3,301	6,023	4,466	3,130	4,043	5,505	4,497	4,134	5,393	4,912	4,230	43,087	92,722	92,722	92,537	95,311	
Planning and development	326	565	312	395	492	508	366	365	1,484	973	1,137	1,310	8,231	8,231	5,126	5,428	
Road transport	2,974	5,459	4,154	2,736	3,551	4,997	4,131	3,769	3,909	3,939	3,093	41,778	84,490	84,490	87,411	89,883	
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services	9,281	10,020	7,769	1,826	6,700	12,341	8,347	7,384	7,698	8,506	9,124	20,074	109,070	109,070	115,833	122,667	
Electricity	7,594	8,026	6,084	568	5,087	10,229	6,422	5,494	5,705	6,489	7,132	15,881	84,711	84,711	89,963	95,271	
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management	1,687	1,994	1,685	1,258	1,613	2,112	1,925	1,890	1,994	2,017	1,992	4,193	24,359	24,359	25,869	27,395	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Standard	28,825	30,077	28,037	16,225	20,649	35,588	24,403	24,344	26,041	26,699	26,586	90,959	285,712	285,712	378,434	410,114	
Surplus/ (Deficit) 1.	69,692	(16,221)	(13,620)	11,519	74,603	(33,978)	(12,645)	(9,510)	49,797	(7,031)	(4,319)	(71,745)	129,264	36,542	38,554	44,599	

Table SB 14: Adjustment Budget – Monthly Revenue and Expenditure

Description	Budget Year 2016/17												Medium Term Revenue and				
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget						
Revenue By Source																	
Property rates	2,303	2,187	1,639	1,987	1,955	2,010	2,167	2,167	2,167	2,117	2,117	2,064	24,881	24,881	26,424	27,983	
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	5,131	5,794	5,821	5,553	6,502	5,453	5,889	5,203	5,848	5,759	5,887	5,932	68,773	68,773	73,036	77,346	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse	312	199	601	1,218	597	602	605	422	400	582	860	763	7,162	7,162	7,606	8,055	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	409	78	65	64	64	88	78	165	164	64	188	185	1,612	1,612	1,712	1,813	
Interest earned - external investments	334	274	444	106	37	193	348	348	348	348	348	348	3,479	3,479	3,695	3,912	
Interest earned - outstanding debtors	525	385	559	572	589	631	590	656	637	538	561	579	6,823	6,823	7,246	7,674	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	61	108	95	64	30	23	1,100	1,100	1,100	1,100	1,100	1,119	7,000	7,000	7,434	7,873	
Licences and permits	427	471	347	442	375	302	416	416	416	416	416	416	4,860	4,860	5,161	5,466	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	87,745	203	131	155	69,286	159	210	210	53,961	307	315	423	213,105	213,105	227,853	243,113	
Other revenue	81	215	21	560	65	44	134	85	191	173	106	185	1,862	1,862	1,977	2,094	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue	97,329	9,915	9,724	10,722	79,500	9,505	11,539	10,773	65,232	11,404	11,900	12,013	339,557	339,557	362,145	385,328	
Expenditure By Type																	
Employee related costs	8,345	10,202	8,707	8,785	8,646	13,863	8,993	9,051	9,000	9,009	8,932	8,962	112,496	112,496	119,471	126,520	
Remuneration of councillors	1,615	1,667	1,478	1,580	1,584	1,586	1,797	1,797	1,797	1,797	1,797	1,797	20,292	20,292	21,550	22,822	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	10,688	10,688	11,350	12,020	
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	53,100	56,233	
Finance charges	219	-	335	-	-	800	234	234	234	234	234	234	2,760	2,760	2,931	3,104	
Bulk purchases	7,265	7,426	5,587	71	4,604	9,639	6,000	5,000	5,000	6,000	6,500	6,868	69,961	69,961	74,298	78,682	
Other materials	486	2,328	453	392	1,064	811	1,569	1,234	1,593	1,360	771	1,438	13,498	13,498	14,335	15,181	
Contracted services	3,766	4,051	7,239	2,329	804	3,788	2,170	2,787	2,269	2,400	2,410	4,577	38,589	38,589	34,822	36,876	
Grants and subsidies	96	196	167	180	101	282	178	228	228	232	178	182	2,248	2,248	2,387	2,528	
Other expenditure	7,033	4,208	4,070	2,889	3,845	4,819	3,462	4,013	5,920	5,667	5,763	6,213	57,902	57,902	55,557	56,149	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure	28,825	30,077	28,037	16,225	20,649	35,588	24,403	24,344	26,041	26,699	26,586	90,959	378,434	378,434	389,803	410,114	
Surplus/(Deficit)	68,504	(20,161)	(18,313)	(5,503)	58,851	(26,083)	(12,864)	(13,571)	39,191	(15,295)	(14,686)	(78,946)	(38,877)	(38,877)	(27,658)	(24,787)	
Transfers recognised - capital	1,188	3,940	4,693	17,022	15,752	(7,895)	219	4,061	10,606	8,265	10,367	7,201		75,419	66,212	69,386	
Contributions	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Surplus/(Deficit) after capital transfers & contributions	69,692	(16,221)	(13,620)	11,519	74,603	(33,978)	(12,645)	(9,510)	49,797	(7,031)	(4,319)	(71,745)	(38,877)	36,542	38,554	44,599	

Table SB 16: Adjustment Budget – Monthly Capital Expenditure

Description	Budget Year 2016/17												Full year budget	Medium Term Revenue and		
	July	August	Sept.	October	November	December	January	February	March	April	May	June		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget					
Multi-year expenditure appropriation																
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	-	-	-	-	-	-	-	-	-	-	600	-	600	500	-
Vote 6 - Technical Services	743	1,641	4,774	10,527	8,154	5,692	(353)	396	5,561	5,814	6,064	4,243	-	53,257	65,196	74,423
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	743	1,641	4,774	10,527	8,154	5,692	(353)	396	5,561	5,814	6,064	4,843	-	53,857	65,696	74,423
Single-year expenditure appropriation																
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	518	253	131	65	8	214	-	-	100	200	164	298	-	1,950	900	900
Vote 5 - Community Services	28	-	-	2,104	-	(2,104)	-	-	180	-	472	400	-	1,080	500	500
Vote 6 - Technical Services	3,937	2,589	3,367	2,833	2,415	144	1,194	2,668	4,300	1,510	3,040	2,135	-	30,133	16,651	16,574
Vote 7 - Strategic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Development Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Executive Support	-	-	-	-	-	-	-	-	600	-	-	-	-	600	-	-
Capital single-year expenditure sub-total	4,483	2,842	3,498	5,002	2,423	(1,747)	1,194	2,668	5,180	1,710	3,676	2,833	-	33,763	18,051	17,974
Total Capital Expenditure	5,226	4,483	8,272	15,529	10,577	3,945	841	3,064	10,741	7,524	9,740	7,676	-	87,620	83,747	92,397

Table SB 17: Adjustment Budget – Monthly Capital Expenditure

Description	Budget Year 2016/17													Budget Year 2016/17	Budget Year +1	Budget Year +2
	July	August	Sept.	October	November	December	January	February	March	April	May	June	2017/18		2018/19	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget									
Capital Expenditure - Standard																
Governance and administration	518	253	131	65	8	214	-	-	700	200	164	298	2,550	900	900	
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Budget and treasury office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Corporate services	518	253	131	65	8	214			700	200	164	298	2,550	900	900	
Community and public safety	28	-	-	-	-	-	-	-	180	-	472	600	1,280	1,000	500	
Community and social services	28	-	-	-	-	-					472	600	1,100	1,000	500	
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public safety	-	-	-	-	-	-	-	-	180	-	-	-	180	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services	4,681	4,230	8,141	15,464	9,779	3,731	841	3,064	7,200	5,395	6,575	2,883	71,986	69,736	78,172	
Planning and development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road transport	4,681	4,230	8,141	15,464	9,779	3,731	841	3,064	7,200	5,395	6,575	2,883	71,986	69,736	78,172	
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services	-	-	-	-	790	-	-	-	2,661	1,929	2,529	3,895	11,804	12,111	12,825	
Electricity	-	-	-	-	790	-			2,661	1,929	2,529	3,495	11,404	12,111	12,825	
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management	-	-	-	-	-	-	-	-	-	-	-	400	400	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Standard	5,226	4,483	8,272	15,529	10,577	3,945	841	3,064	10,741	7,524	9,740	7,676	87,620	83,747	92,397	

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

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

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

Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19	
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Capital expenditure on renewal of existing assets												
Infrastructure	41,219	-	-	-	-	-	(5,688)	(5,688)	35,531	47,085	55,362	
Infrastructure - Road transport	39,719	-	-	-	-	-	(4,188)	(4,188)	35,531	47,085	55,362	
Roads, Pavements & Bridges	39,719						(4,188)	(4,188)	35,531	47,085	55,362	
Storm water	-						-	-	-	-	-	
Infrastructure - Electricity	1,500	-	-	-	-	-	(1,500)	(1,500)	-	-	-	
Generation									-	-	-	
Transmission & Reticulation	1,500						(1,500)	(1,500)	-	-	-	
Street Lighting									-	-	-	
Infrastructure - Other	-	-	-	-	-	-	-	-	-	-	-	
Refuse									-	-	-	
Transportation									-	-	-	
Gas									-	-	-	
Other									-	-	-	
Community	10,000	-	-	-	-	-	(1,228)	(1,228)	8,772	500	500	
Parks & gardens									-	-	-	
Sports Fields & stadia	10,000						(1,228)	(1,228)	8,772	-	-	
Swimming pools									-	-	-	
Community halls									-	-	-	
Libraries									-	-	-	
Recreational facilities									-	-	-	
Fire, safety & emergency									-	-	-	
Security and policing									-	-	-	
Buses									-	-	-	
Clinics									-	-	-	
Museums & Art Galleries									-	-	-	
Cemeteries									-	-	500	
Social rental housing									-	-	500	
Other									-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	
Buildings									-	-	-	
Other									-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	-	-	
Housing development									-	-	-	
Other									-	-	-	
Other assets	1,500	-	-	-	-	-	(23)	(23)	1,477	-	-	
General vehicles									-	-	-	
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-	
Plant & equipment									-	-	-	
Computers - hardware/equipment									-	-	-	
Furniture and other office equipment									-	-	-	
Abattoirs									-	-	-	
Markets									-	-	-	
Civic Land and Buildings							600	600	600			
Other Buildings	1,500						(623)	(623)	877			
Other Land									-	-	-	
Surplus Assets - (Investment or Inventory)									-	-	-	
Other									-	-	-	
Total Capital Expenditure on renewal of existing assets to be adj	52,719	-	-	-	-	-	(6,939)	(6,939)	45,780	47,585	55,862	

Table SB 18c: Adjustment Budget – Repairs and Maintenance

Description	Budget Year 2016/17									Budget Year +1	Budget Year +2	
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Repairs and maintenance expenditure												
Infrastructure	7,450	-	-	-	-	-	(1,820)	(1,820)	5,630	5,979	6,332	
Infrastructure - Road transport	3,300	-	-	-	-	-	(2,000)	(2,000)	1,300	1,381	1,462	
Roads, Pavements & Bridges	3,300						(2,000)	(2,000)	1,300	1,381	1,462	
Storm water									-			
Infrastructure - Electricity	1,800	-	-	-	-	-	(20)	(20)	1,780	1,890	2,002	
Generation									-			
Transmission & Reticulation	1,800						(20)	(20)	1,780	1,890	2,002	
Street Lighting									-			
Infrastructure - Other	2,350	-	-	-	-	-	200	200	2,550	2,708	2,868	
Refuse	2,350						200	200	2,550	2,708	2,868	
Transportation									-			
Gas									-			
Other									-			
Community	-	-	-	-	-	-	-	-	-	-	-	
Parks & gardens									-			
Sports Fields & stadia									-			
Swimming pools									-			
Community halls									-			
Libraries									-			
Recreational facilities									-			
Fire, safety & emergency									-			
Security and policing									-			
Buses									-			
Clinics									-			
Museums & Art Galleries									-			
Cemeteries									-			
Social rental housing									-			
Other									-			
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	
Buildings									-			
Other									-			
Investment properties	-	-	-	-	-	-	-	-	-	-	-	
Housing development									-			
Other									-			
Other assets	6,765	-	-	-	-	-	1,078	1,078	7,843	8,329	8,821	
General vehicles	1,300						590	590	1,890	2,007	2,126	
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-	
Plant & equipment	1,500						400	400	1,900	2,018	2,137	
Computers - hardware/equipment									-			
Furniture and other office equipment									-			
Abattoirs									-			
Markets									-			
Civic Land and Buildings									-			
Other Buildings	2,500						1,107	1,107	3,607	3,830	4,056	
Other Land									-			
Surplus Assets - (Investment or Inventory)									-			
Other	1,465						(1,019)	(1,019)	447	474	502	
Intangibles	500	-	-	-	-	-	(475)	(475)	25	27	28	
Computers - software & programming									-			
Website Maintenance	500						(475)	(475)	25	27	28	
Total Repairs and Maintenance Expenditure	14,715	-	-	-	-	-	(1,217)	(1,217)	13,498	14,335	15,181	

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

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

Table SB 19: Adjustment Budget – List of Capital Projects

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

Municipal Vote	Program/Project description	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework					
				Budget Year 2016/17		Budget Year +1 2017/18		Budget Year +2 2018/19	
				Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Community Services	Recreational facility development	Community	Recreational facilities	600	600	500	500	-	-
	Grass Cutting Industrial Machine	Other assets	Other	500	500	-	-	-	-
	Development of Cemeteries	Community	Cemeteries	-	-	500	500	500	500
	Fire Arms	Other assets	Other	180	180	-	-	-	-
	Roossenekal Landfill site Monitoring Borehole	Other assets	Other	200	200	-	-	-	-
	Groblersdal Landfill site Monitoring Borehole	Other assets	Other	200	200	-	-	-	-
	Hlogollou Borehole	Community	Parks & gardens	100	-	-	-	-	-
	Development of Transfer Station: Ntwane	Infrastructure - Other	Waste Management	500	-	-	-	-	-
	Upgrading of driving license testing centre	Other assets	Other Buildings	500	-	-	-	-	-
Corporate Services	Furniture	Other assets	Furniture	300	400	-	400	-	400
	Computer Equipment	Other assets	Computer Equipment	350	1,550	-	500	-	500
Executive Support	Signage: Municipal Buildings	Other Assets	Civic Buildings	-	600	-	-	-	-
Grand Total				94,449	87,620	80,212	84,678	87,886	93,384

PART 3 - QUALITY CERTIFICATE

Quality certificate

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

Municipal Manager of **Elias Motsoaledi Local Municipality (LIM 472)**

Signature 

Date **3/3/2017**

Municipal Manager

