

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



SPECIAL ADJUSTMENT BUDGET

2018/19 FINANCIAL YEAR

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PART 1 – ADJUSTMENT BUDGET

EXECUTIVE SUMMARY

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

Section 28 of Municipal Finance Management Act requires Municipality to revise its approved annual budget through an adjustment budget. The format and contents of the adjustment budget and supporting documentation must in terms of MFMA, be in the format as specified in Schedule B of the Municipal Budget and Reporting Regulations. The adjustment budget as submitted herewith contains the applicable adjustment budget tables. In addition, Municipal Budget Reporting Regulation (MBRR) 23(2) states that "if National or Provincial government allocates or transfers additional revenues to a municipality, the Mayor of a municipality must, at the next available Council meeting, but within 60 days of the approval of the relevant National or Provincial adjustment budget, table an adjustments budget referred to in section 28(2)(b) of MFMA in the Municipal Council to appropriate these additional revenues.

This adjustments budget is therefore prepared inn terms of section 28 (2)(b) of the MFMA since the municipality has received additional MIG allocation amounting to R8 million and R21, 7 million from CoGHSTA (Mining Town) for Development of Masakaneng.

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

SUMMARY OF BUDGET AFTER 2018/19 SPECIAL ADJUSTMENTS					
	2018/19			2019/20	2020/21
DECRPTION	ORIGINAL BUDGET	MAIN ADJUSTMENT	SPECIAL ADJUSTED	INDICATIVE BUDGET	INDICATIVE BUDGET
OPERATING REVENUE	476,783,655	455,696,679	455,696,679	481,721,243	517,754,211
OPERATING EXPENDITURE	471,307,984	449,168,594	449,168,594	475,188,083	503,065,885
TRANSFERS - CAPITAL	63,830,003	64,278,678	94,049,724	67,721,000	70,734,000
SURPLUS/(DEFICIT)	69,305,674	70,806,762	100,577,808	74,254,159	85,422,326
CAPITAL EXPENDITURE	75,868,928	71,369,636	97,257,642	93,014,436	84,646,956

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

- Total operating revenue budget remains the same from the main adjustment budget as the special adjustments budget only affects the transfer recognized capital from revenue side.
- The operational expenditure budget also remains the same as additional allocations only affect capital budget.
- Capital expenditure budget has increased from R71, 369 million to R97, 257 million, reflecting 36% increase.

Table B1 Sum: Adjustment Budget Summary

Description	Budget Year 2018/19				Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance						
Property rates	36,650	(3,640)	(3,640)	33,010	34,793	36,707
Service charges	101,546	(11,621)	(11,621)	89,925	94,781	99,994
Investment revenue	3,000	(200)	(200)	2,800	2,951	3,114
Transfers recognised - operational	245,278	–	–	245,278	259,940	283,775
Other own revenue	90,309	(5,626)	(5,626)	84,683	89,256	94,165
Total Revenue (excluding capital transfers)	476,784	(21,087)	(21,087)	455,697	481,721	517,754
Employee costs	134,149	(3,676)	(3,676)	130,473	139,476	148,890
Remuneration of councillors	25,070	(779)	(779)	24,291	25,603	27,011
Depreciation & asset impairment	51,181	–	–	51,181	53,944	56,911
Finance charges	2,500	400	400	2,900	3,057	3,225
Materials and bulk purchases	97,094	(18,185)	(18,185)	78,909	83,169	87,743
Transfers and grants	4,404	(824)	(824)	3,580	3,777	3,985
Other expenditure	156,910	925	925	157,835	166,163	175,301
Total Expenditure	471,308	(22,139)	(22,139)	449,169	475,188	503,066
Surplus/(Deficit)	5,476	1,052	1,052	6,528	6,533	14,688
Transfers recognised - capital	63,830	30,220	30,220	94,050	67,721	70,734
Contributions recognised - capital	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers	69,306	31,272	31,272	100,578	74,254	85,422
Share of surplus/ (deficit) of associate	–	–	–	–	–	–
Surplus/ (Deficit) for the year	69,306	31,272	31,272	100,578	74,254	85,422
Capital expenditure & funds sources						
Capital expenditure	75,869	21,388	21,388	97,258	93,014	84,647
Transfers recognised - capital	55,504	26,337	26,337	81,841	58,888	61,508
Public contributions & donations	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–
Internally generated funds	20,365	(4,948)	(4,948)	15,417	26,235	23,139
Total sources of capital funds	75,869	21,389	21,389	97,258	85,123	84,647
Financial position						
Total current assets	120,845	6,235	6,235	127,079	143,198	161,873
Total non current assets	1,083,492	–	–	1,083,492	1,166,319	1,149,596
Total current liabilities	73,138	(6,189)	(6,189)	66,949	76,739	80,372
Total non current liabilities	116,629	(7,437)	(7,437)	109,192	102,960	94,884
Community wealth/Equity	1,014,570	16,861	16,861	1,031,431	1,087,763	1,141,503
Cash flows						
Net cash from (used) operating	83,769	36,522	36,522	120,291	92,682	104,865
Net cash from (used) investing	(71,869)	(23,703)	(23,703)	(95,572)	(80,866)	(80,415)
Net cash from (used) financing	(9,829)	3,189	3,189	(6,640)	(9,483)	(10,824)
Cash/cash equivalents at the year end	18,038	6,235	6,235	24,273	26,606	40,232
Cash backing/surplus reconciliation						
Cash and investments available	18,038	6,235	6,235	24,273	26,606	40,232
Application of cash and investments	(147)	1,918	1,918	1,771	583	103
Balance - surplus (shortfall)	18,185	4,317	4,317	22,502	26,023	40,129
Asset Management						
Asset register summary (WDV)	1,016,923	–	–	1,016,923	1,099,750	1,083,027
Depreciation & asset impairment	51,181	–	–	51,181	53,944	56,911
Renewal of Existing Assets	34,071	7,394	7,394	41,466	37,105	13,913
Repairs and Maintenance	17,950	(7,576)	(7,576)	10,374	10,429	11,002
Free services						
Cost of Free Basic Services provided	–	–	–	–	–	–
Revenue cost of free services provided	9,112	–	–	9,112	6,928	7,309
Households below minimum service level						
Water:	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–
Energy:	4	–	–	4	3	3
Refuse:	54	–	–	54	54	54

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

Operating revenue

- No adjustment on operating revenue.

Operating expenditure

- No adjustment on operating expenditure.

Capital expenditure

Capital expenditure budget has increased from R71, 369 million to R97, 257 million, reflecting 36% increase.

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

Description	Original Budget	Adjusted Budget
Infrastructure - Electricity	14.32%	13.87%
Infrastructure - Roads	72.27%	77.12%
Infrastructure - Waste Management	3.95%	1.65%
Community Assets	0.69%	0.54%
Other assets	7.05%	5.09%
Computer Equipment	0.66%	1.03%
Furniture and Office Equipment	0.53%	0.41%
Machinery and Equipment	0.53%	0.31%

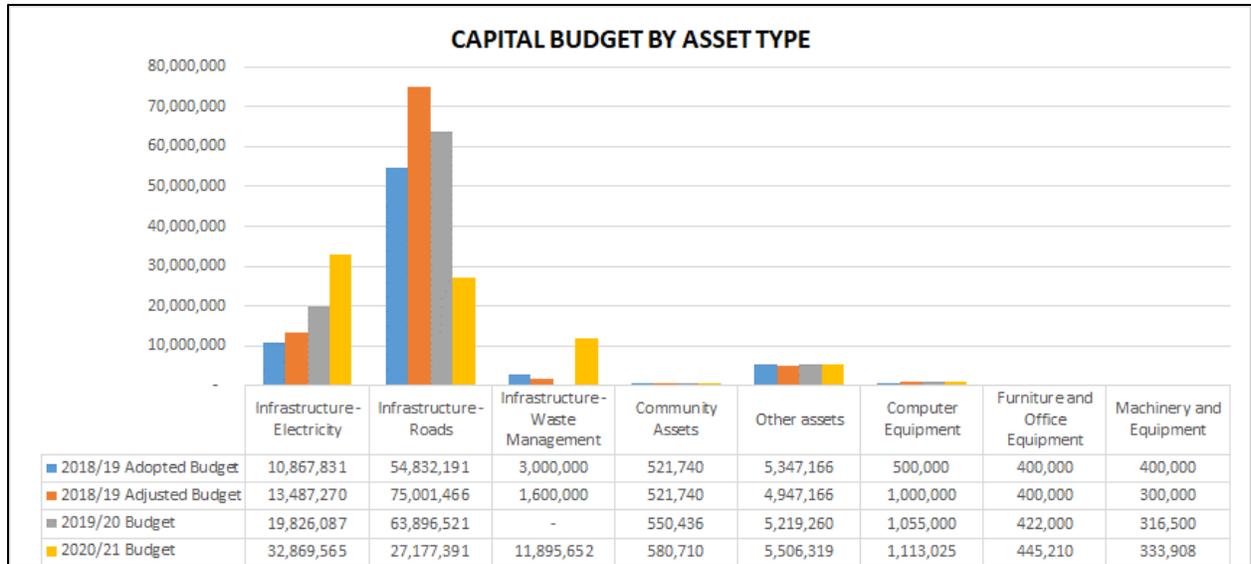


Table B2: Adjustment Budget – Standard Classification

Standard Description	Budget Year 2018/19				Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional						
Governance and administration	203,714	(5,431)	(5,431)	198,283	210,661	228,474
Executive and council	42,873	–	–	42,873	45,668	48,978
Finance and administration	152,939	(5,431)	(5,431)	147,508	156,651	170,573
Internal audit	7,902	–	–	7,902	8,342	8,923
Community and public safety	18,637	13	13	18,650	20,131	21,414
Community and social services	7,973	–	–	7,973	8,606	9,201
Sport and recreation	10,664	13	13	10,677	11,525	12,213
Public safety	–	–	–	–	–	–
Housing	–	–	–	–	–	–
Health	–	–	–	–	–	–
Economic and environmental services	185,532	26,478	26,478	212,010	192,012	203,727
Planning and development	17,319	(211)	(211)	17,107	17,962	18,857
Road transport	167,196	26,689	26,689	193,885	172,989	183,760
Environmental protection	1,018	–	–	1,018	1,060	1,111
Trading services	132,730	(11,927)	(11,927)	120,804	126,639	134,873
Energy sources	109,537	(7,498)	(7,498)	102,039	102,422	112,351
Water management	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–
Waste management	23,193	(4,428)	(4,428)	18,765	24,217	22,522
Other	–	–	–	–	–	–
Total Revenue - Functional	540,614	9,133	9,133	549,746	549,442	588,488
Expenditure - Functional						
Governance and administration	182,866	1,690	1,690	184,555	195,697	207,236
Executive and council	42,558	(2,559)	(2,559)	39,998	42,544	44,937
Finance and administration	132,513	2,933	2,933	135,446	143,514	152,099
Internal audit	7,795	1,316	1,316	9,111	9,639	10,201
Community and public safety	18,191	(2,915)	(2,915)	15,276	16,266	17,307
Community and social services	7,709	(2,146)	(2,146)	5,563	5,942	6,338
Sport and recreation	10,482	(769)	(769)	9,713	10,324	10,969
Public safety	–	–	–	–	–	–
Housing	–	–	–	–	–	–
Health	–	–	–	–	–	–
Economic and environmental services	142,333	(9,196)	(9,196)	133,138	141,029	149,411
Planning and development	16,988	(1,175)	(1,175)	15,813	16,818	17,882
Road transport	124,365	(7,768)	(7,768)	116,597	123,435	130,703
Environmental protection	981	(253)	(253)	728	776	826
Trading services	127,918	(11,718)	(11,718)	116,200	122,197	129,112
Energy sources	105,653	(13,007)	(13,007)	92,646	97,727	103,170
Water management	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–
Waste management	22,265	1,289	1,289	23,554	24,471	25,942
Other	–	–	–	–	–	–
Total Expenditure - Functional	471,308	(22,140)	(22,140)	449,168	475,188	503,066
Surplus/ (Deficit) for the year	69,306	31,272	31,272	100,578	74,254	85,422

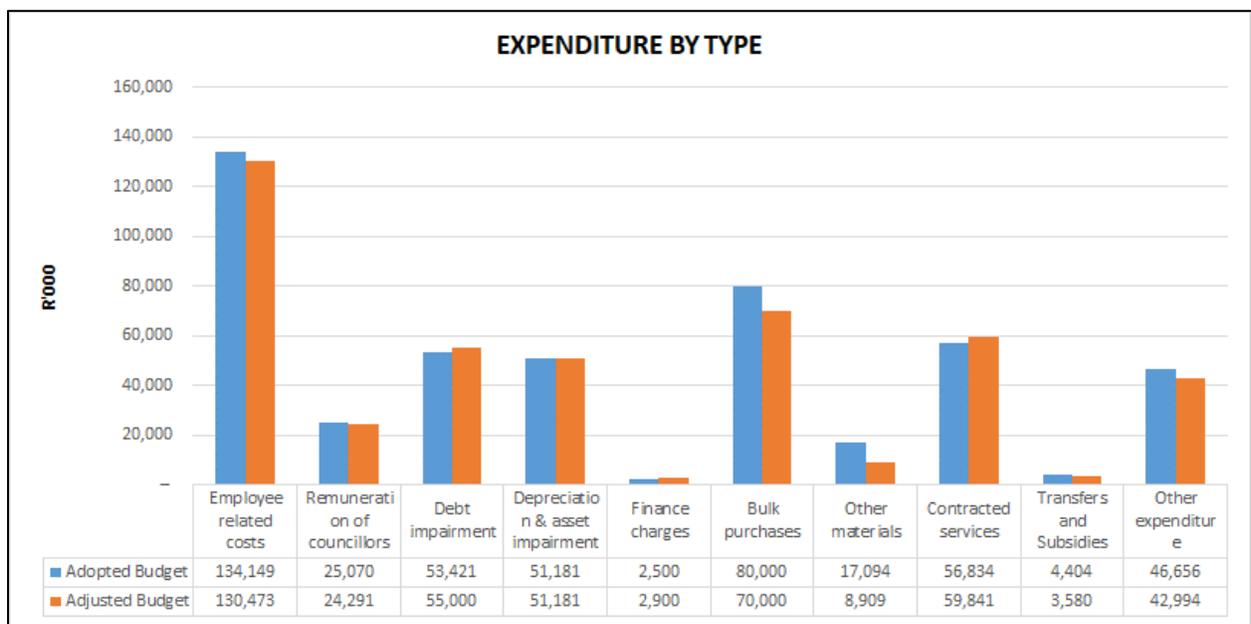
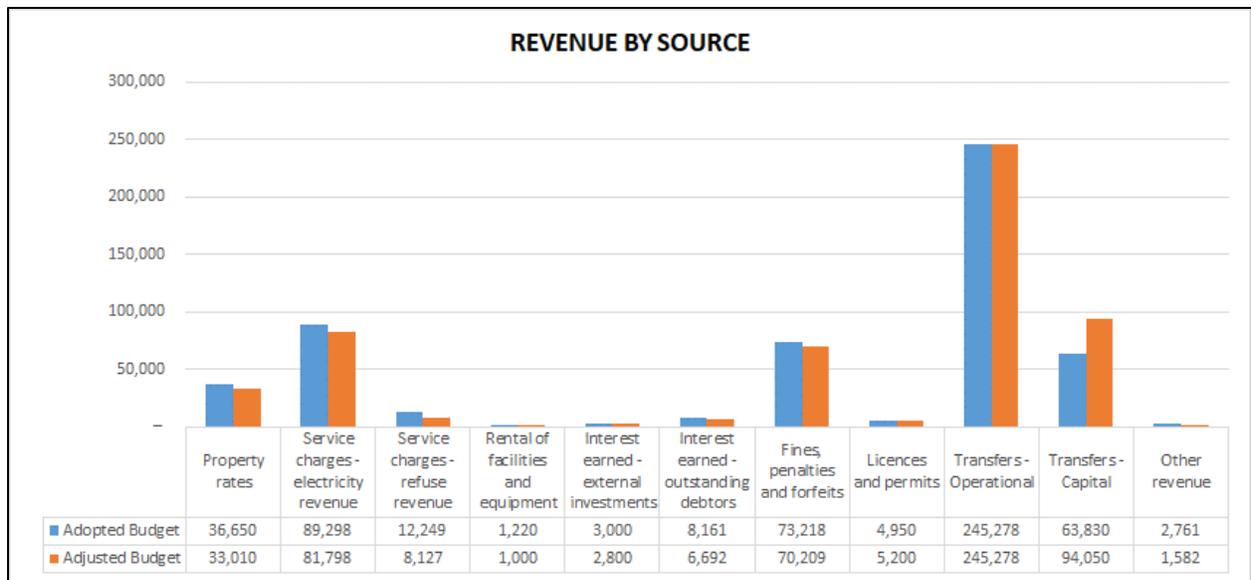
Table B3: Adjustment Budget – Municipal Vote

Vote Description	Budget Year 2018/19				Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote						
Vote 1 - Executive & Council	38,168	–	–	38,168	40,432	43,312
Vote 2 - Municipal Manager	31,469	–	–	31,469	33,780	35,653
Vote 3 - Budget & Treasury	64,695	(5,423)	(5,423)	59,272	64,728	74,518
Vote 4 - Corporate Services	39,939	(8)	(8)	39,931	41,372	43,157
Vote 5 - Community Services	127,644	(7,166)	(7,166)	120,478	132,346	137,021
Vote 6 - Technical Services	211,110	21,941	21,941	233,051	208,444	224,976
Vote 7 - Development Planning	11,493	(211)	(211)	11,282	11,567	12,218
Vote 8 - Executive Support	16,094	–	–	16,094	16,773	17,634
Total Revenue by Vote	540,614	9,133	9,133	549,746	549,442	588,488
Expenditure by Vote						
Vote 1 - Executive & Council	37,886	(2,579)	(2,579)	35,307	37,539	39,603
Vote 2 - Municipal Manager	31,112	6,193	6,193	37,306	39,485	41,801
Vote 3 - Budget & Treasury	47,233	3,839	3,839	51,072	54,123	57,387
Vote 4 - Corporate Services	37,865	(7,265)	(7,265)	30,600	32,421	34,349
Vote 5 - Community Services	105,457	(5,124)	(5,124)	100,333	105,856	112,209
Vote 6 - Technical Services	185,027	(17,325)	(17,325)	167,702	177,173	187,287
Vote 7 - Development Planning	11,188	(1,212)	(1,212)	9,977	10,588	11,239
Vote 8 - Executive Support	15,539	1,334	1,334	16,872	18,005	19,192
Total Expenditure by Vote	471,308	(22,139)	(22,139)	449,169	475,188	503,066
Surplus/ (Deficit) for the year	69,306	31,272	31,272	100,578	74,254	85,422

The above two tables (Table B2 and B3) summarize present comparison of original budget and adjusted budget for both revenue and operating expenditure. As explained under Table B1, the only adjustment is on transfers recognized capital that increased then overall surplus from R69, 306 million to R100, 577 million.

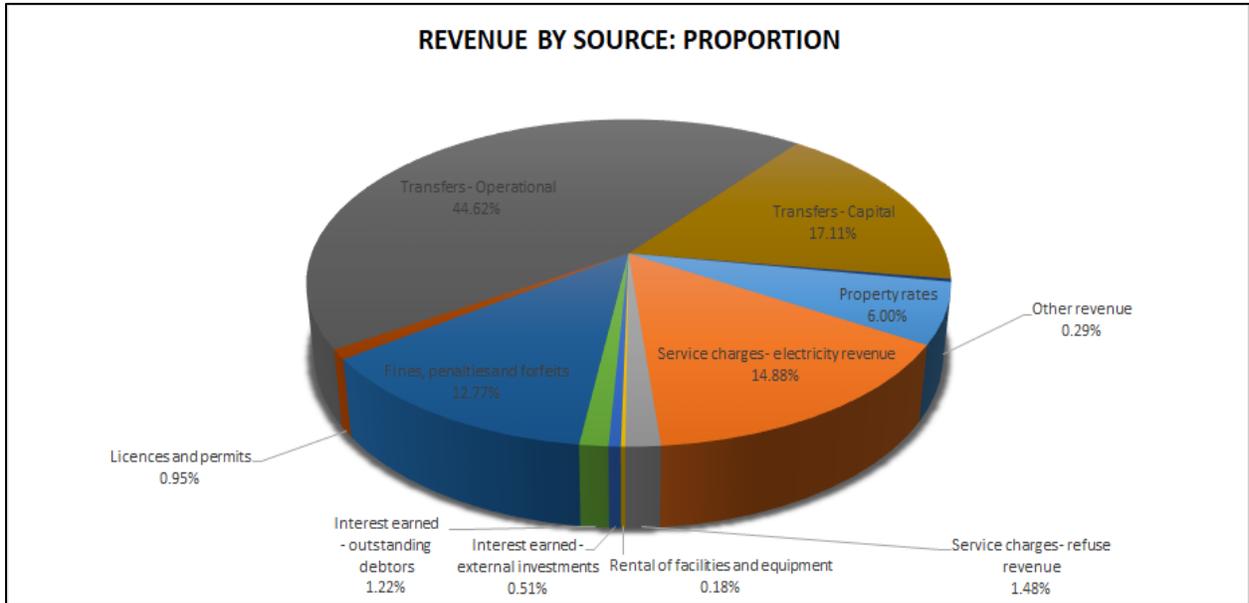
TableB4: Adjustment Budget–Revenue & Expenditure

Description	Budget Year 2018/19				Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source						
Property rates	36,650	(3,640)	(3,640)	33,010	34,793	36,707
Service charges - electricity revenue	89,298	(7,500)	(7,500)	81,798	86,215	90,956
Service charges - water revenue	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–
Service charges - refuse revenue	12,249	(4,121)	(4,121)	8,127	8,566	9,037
Service charges - other	–	–	–	–	–	–
Rental of facilities and equipment	1,220	(220)	(220)	1,000	1,054	1,112
Interest earned - external investments	3,000	(200)	(200)	2,800	2,951	3,114
Interest earned - outstanding debtors	8,161	(1,468)	(1,468)	6,692	7,054	7,442
Dividends received	–	–	–	–	–	–
Fines, penalties and forfeits	73,218	(3,009)	(3,009)	70,209	74,000	78,070
Licences and permits	4,950	250	250	5,200	5,481	5,782
Agency services	–	–	–	–	–	–
Transfers and subsidies	245,278	–	–	245,278	259,940	283,775
Other revenue	2,761	(1,179)	(1,179)	1,582	1,668	1,759
Gains on disposal of PPE	–	–	–	–	–	–
Total Revenue (excluding capital transfers)	476,784	(21,087)	(21,087)	455,697	481,721	517,754
Expenditure By Type						
Employee related costs	134,149	(3,676)	(3,676)	130,473	139,476	148,890
Remuneration of councillors	25,070	(779)	(779)	24,291	25,603	27,011
Debt impairment	53,421	1,579	1,579	55,000	57,935	61,122
Depreciation & asset impairment	51,181	–	–	51,181	53,944	56,911
Finance charges	2,500	400	400	2,900	3,057	3,225
Bulk purchases	80,000	(10,000)	(10,000)	70,000	73,780	77,838
Other materials	17,094	(8,185)	(8,185)	8,909	9,389	9,905
Contracted services	56,834	3,007	3,007	59,841	62,699	66,148
Transfers and subsidies	4,404	(824)	(824)	3,580	3,777	3,985
Other expenditure	46,656	(3,662)	(3,662)	42,994	45,528	48,031
Loss on disposal of PPE	–	–	–	–	–	–
Total Expenditure	471,308	(22,139)	(22,139)	449,169	475,188	503,066
Surplus/(Deficit)	5,476	1,052	1,052	6,528	6,533	14,688
Transfers and subsidies - capital	63,830	30,220	30,220	94,050	67,721	70,734
Surplus/(Deficit) before taxation	69,306	31,272	31,272	100,578	74,254	85,422
Taxation	–	–	–	–	–	–
Surplus/(Deficit) after taxation	69,306	31,272	31,272	100,578	74,254	85,422
Attributable to minorities	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	69,306	31,272	31,272	100,578	74,254	85,422
Share of surplus/ (deficit) of associate	–	–	–	–	–	–
Surplus/ (Deficit) for the year	69,306	31,272	31,272	100,578	74,254	85,422



The above graphs present comparison of original and adjusted budget for revenue (by source) and expenditure (by type) even though there are no changes from the main adjustment budget and special adjustment budget.

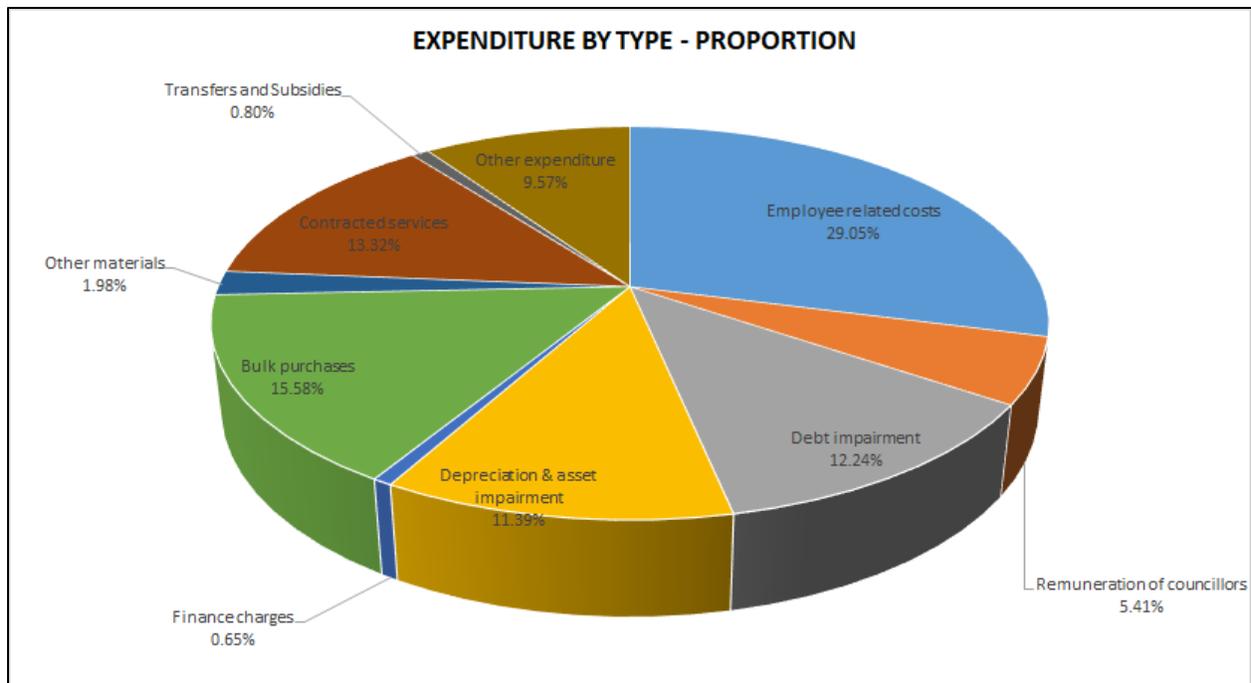
Revenue



The transfers recognized capital proportion has increased from 12% to 17%.

Expenditure

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



The operational expenditure proportions are still the same as those of the main adjustment budget as the additional allocations are not affecting the OPEX budget.

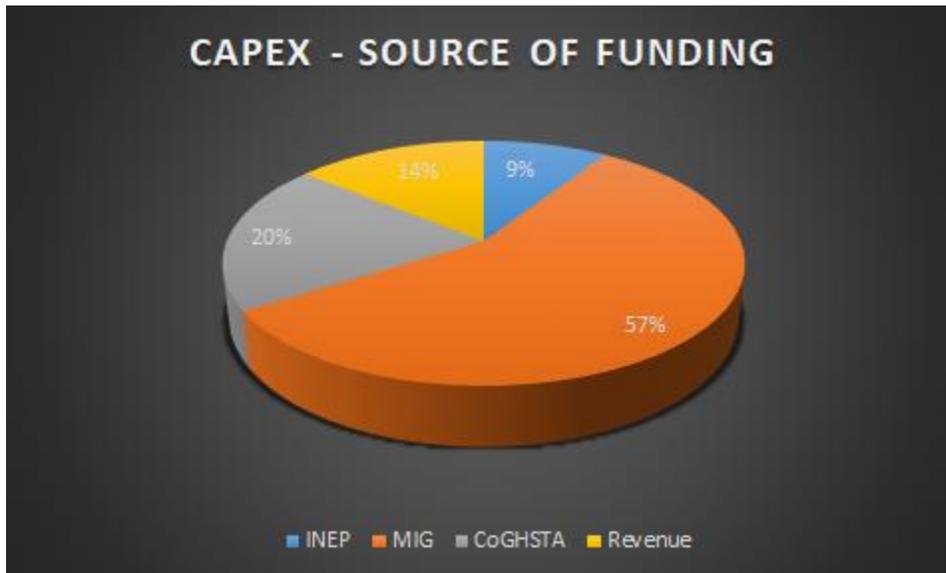
Table B5: Adjustment Capital Budget – vote and funding

Description	Budget Year 2018/19				Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional						
<i>Governance and administration</i>	2,200	-	-	2,200	1,400	1,400
Executive and council	-	-	-	-	-	-
Finance and administration	2,200	-	-	2,200	1,400	1,400
Internal audit	-	-	-	-	-	-
<i>Community and public safety</i>	522	-	-	522	-	-
Community and social services	522	-	-	522	-	-
Sport and recreation	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Housing	-	-	-	-	-	-
Health	-	-	-	-	-	-
<i>Economic and environmental services</i>	59,279	20,169	20,169	79,449	63,896	50,377
Planning and development	-	-	-	-	-	-
Road transport	59,279	20,169	20,169	79,449	63,896	50,377
Environmental protection	-	-	-	-	-	-
<i>Trading services</i>	13,868	1,219	1,219	15,087	19,827	32,870
Energy sources	10,868	2,619	2,619	13,487	19,827	32,870
Water management	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-
Waste management	3,000	(1,400)	(1,400)	1,600	-	-
<i>Other</i>	-	-	-	-	-	-
Total Capital Expenditure - Functional	75,869	21,389	21,389	97,258	85,123	84,647
Funded by:						
National Government	55,504	7,405	7,405	62,910	58,888	61,508
Provincial Government	-	18,931	18,931	18,931	-	-
District Municipality	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-
Transfers recognised - capital	55,504	26,337	26,337	81,841	58,888	61,508
Public contributions & donations	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-
Internally generated funds	20,365	(4,948)	(4,948)	15,417	26,235	23,139
Total Capital Funding	75,869	21,389	21,389	97,258	85,123	84,647

There is a new a grant under provincial government and this relates to the Mining Town grant amounting to R21, 7 million that is presented as VAT exclusive allocation for budgeting purpose. Included in the R62, 910 million is the additional allocation amounting to R8 million also presented as VAT exclusive amount. There is no adjustment on internally funded capital projects.

Table B5B: Adjustment Capital Budget – by Vote

Description	Budget Year 2018/19				Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	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 - Municipal Manager	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-
Vote 4 - Corporate Services	900	500	500	1,400	1,400	1,400
Vote 5 - Community Services	3,000	(1,400)	(1,400)	1,600	-	11,896
Vote 6 - Technical Services	26,643	(930)	(930)	25,714	43,860	29,427
Vote 7 - Development Planning	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-
Capital multi-year expenditure sub-total	30,543	(1,830)	(1,830)	28,714	45,260	42,723
Single-year expenditure to be adjusted						
Vote 1 - Executive & Council	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-
Vote 3 - Budget & Treasury	500	(500)	(500)	-	-	-
Vote 4 - Corporate Services	800	-	-	800	844	890
Vote 5 - Community Services	522	-	-	522	550	581
Vote 6 - Technical Services	43,504	23,718	23,718	67,222	46,360	40,453
Vote 7 - Development Planning	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-
Capital single-year expenditure sub-total	45,326	23,218	23,218	68,544	47,754	41,924
Total Capital Expenditure - Vote	75,869	21,388	21,388	97,258	93,014	84,647

Capital Expenditure: Sources of funding

The above graph reflects the funding proportion for capital expenditure budget after the special adjustment budget. The sources of funding for capital budget are as follows:

- Municipal Infrastructure Grant 57%
- Integrated National Electrification Programme Grant 9%
- Internally Generated Revenue 14%
- CoGHSTA/Mining Town 20%

Table B6: Adjustment Budget - Financial Position

Description	Budget Year 2018/19				Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS						
Current assets						
Cash	2,456	6,235	6,235	8,691	4,240	13,354
Call investment deposits	15,582	–	–	15,582	22,365	26,878
Consumer debtors	40,483	–	–	40,483	46,568	50,568
Other debtors	58,924	–	–	58,924	66,724	67,923
Current portion of long-term receivables	–	–	–	–	–	–
Inventory	3,400	–	–	3,400	3,300	3,150
Total current assets	120,845	6,235	6,235	127,079	143,198	161,873
Non current assets						
Long-term receivables	–	–	–	–	–	–
Investments	–	–	–	–	–	–
Investment property	53,728	–	–	53,728	53,728	53,728
Investment in Associate	–	–	–	–	–	–
Property, plant and equipment	1,016,632	–	–	1,016,632	1,099,459	1,082,736
Agricultural	–	–	–	–	–	–
Biological	–	–	–	–	–	–
Intangible	291	–	–	291	291	291
Other non-current assets	12,841	–	–	12,841	12,841	12,841
Total non current assets	1,083,492	–	–	1,083,492	1,166,319	1,149,596
TOTAL ASSETS	1,204,337	6,235	6,235	1,210,572	1,309,517	1,311,470
LIABILITIES						
Current liabilities						
Bank overdraft	–	–	–	–	–	–
Borrowing	10,000	(3,189)	(3,189)	6,811	9,686	11,050
Consumer deposits	5,260	–	–	5,260	5,463	5,689
Trade and other payables	52,466	–	–	52,466	55,933	57,933
Provisions	5,412	(3,000)	(3,000)	2,412	5,658	5,700
Total current liabilities	73,138	(6,189)	(6,189)	66,949	76,739	80,372
Non current liabilities						
Borrowing	30,677	(7,437)	(7,437)	23,240	13,554	2,504
Provisions	85,952	–	–	85,952	89,406	92,380
Total non current liabilities	116,629	(7,437)	(7,437)	109,192	102,960	94,884
TOTAL LIABILITIES	189,767	(13,626)	(13,626)	176,141	179,699	175,256
NET ASSETS	1,014,570	19,861	19,861	1,034,431	1,129,818	1,136,214
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)	1,014,570	19,861	19,861	1,034,431	1,129,818	1,136,214
Reserves	–	–	–	–	–	–
Minorities' interests	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1,014,570	19,861	19,861	1,034,431	1,129,818	1,136,214

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

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

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

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

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

Table B7: Adjustment Budget – Cash Flows

Description	Budget Year 2018/19				Budget Year +1	Budget Year +2
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts						
Property rates	28,587	(7,790)	(7,790)	20,797	21,920	23,125
Service charges	89,922	(9,212)	(9,212)	80,709	85,067	89,747
Other revenue	18,225	499	499	18,724	17,475	18,436
Government - operating	245,278	–	–	245,278	259,940	283,775
Government - capital	63,830	29,771	29,771	93,601	67,721	70,734
Interest	4,632	(462)	(462)	4,170	3,868	4,081
Dividends	–	–	–	–	–	–
Payments						
Suppliers and employees	(359,801)	23,293	23,293	(336,508)	(356,475)	(377,824)
Finance charges	(2,500)	(400)	(400)	(2,900)	(3,057)	(3,225)
Transfers and Grants	(4,404)	824	824	(3,580)	(3,777)	(3,985)
NET CASH FROM/(USED) OPERATING ACTIVITIES	83,769	36,522	36,522	120,291	92,682	104,865
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
Proceeds on disposal of PPE	2,000	–	–	2,000	–	–
Decrease (Increase) in non-current debtors	2,000	(2,000)	(2,000)	–	–	–
Decrease (increase) other non-current receivables	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–
Payments						
Capital assets	(75,869)	(21,703)	(21,703)	(97,572)	(80,866)	(80,415)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(71,869)	(23,703)	(23,703)	(95,572)	(80,866)	(80,415)
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
Short term loans	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–
Increase (decrease) in consumer deposits	171	–	–	171	203	227
Payments						
Repayment of borrowing	(10,000)	3,189	3,189	(6,811)	(9,686)	(11,050)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(9,829)	3,189	3,189	(6,640)	(9,483)	(10,824)
NET INCREASE/ (DECREASE) IN CASH HELD	2,071	16,008	16,008	18,079	2,333	13,626
Cash/cash equivalents at the year begin:	15,968	(9,773)	(9,773)	6,194	24,273	26,606
Cash/cash equivalents at the year end:	18,038	6,235	6,235	24,273	26,606	40,232

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget. The cash and cash equivalents increases because of healthy increase in operational activities due to implementations of various interventions, i.e. extensive debt collection drive, cost containment measures etc. The 2018/19 MTREF has been informed by the planning principle of ensuring adequate cash generation over the medium-term. Cash and cash equivalents at year end totals to R24, 264 million and at the beginning of the 2018/19 financial year the municipality had a positive opening balance of R6, 194 million.

Table B8: Adjustment Budget – Cash Backed Reserves

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

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

The end objective of the medium-term framework is to ensure the budget is funded aligned to section 18 of the MFMA. As part of the budgeting and planning guidelines that informed the compilation of the 2018/19 MTREF together with this adjustment budget and considering the requirements of section 18 of the MFMA, it can be concluded that the 2018/19 Adjustment Budget is funded due to the cash surplus as opposed to a deficit.

Table B9: Adjustment Budget – New Assets

Description	Budget Year 2018/19				Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE						
Total New Assets to be adjusted	38,798	15,394	15,394	54,192	48,017	47,534
Roads Infrastructure	21,283	12,775	12,775	34,057	26,791	13,264
Storm water Infrastructure	-	-	-	-	-	-
Electrical Infrastructure	10,868	2,619	2,619	13,487	19,826	32,870
Water Supply Infrastructure	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-
Infrastructure	32,150	15,394	15,394	47,545	46,617	46,134
Community Facilities	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
Operational Buildings	5,347	(400)	(400)	4,947	-	-
Housing	-	-	-	-	-	-
Other Assets	5,347	(400)	(400)	4,947	-	-
Biological or Cultivated Assets	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-
Computer Equipment	500	500	500	1,000	500	500
Furniture and Office Equipment	400	-	-	400	400	400
Machinery and Equipment	400	(100)	(100)	300	500	500
Transport Assets	-	-	-	-	-	-
Land	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-

Table B9: Adjustment Budget – Renewal and Upgrading of Existing Assets

Description	Budget Year 2018/19				Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE						
Total Renewal of Existing Assets to be adjusted	34,071	7,394	7,394	41,466	37,105	13,913
Roads Infrastructure	33,550	7,394	7,394	40,944	37,105	13,913
Storm water Infrastructure	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-
Infrastructure	33,550	7,394	7,394	40,944	37,105	13,913
Community Facilities	522	-	-	522	-	-
Sport and Recreation Facilities	-	-	-	-	-	-
Community Assets	522	-	-	522	-	-
Heritage Assets	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-
Housing	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-
Land	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	3,000	(1,400)	(1,400)	1,600	-	23,200
Roads Infrastructure	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-
Solid Waste Infrastructure	3,000	(1,400)	(1,400)	1,600	-	11,896
Rail Infrastructure	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-
Infrastructure	3,000	(1,400)	(1,400)	1,600	-	11,896
Community Facilities	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	11,304
Community Assets	-	-	-	-	-	11,304
Heritage Assets	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-
Housing	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-
Land	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-

Table B9: Adjustment Budget – Total Capital Expenditure and Asset Register

Description	Budget Year 2018/19				Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE						
Total Capital Expenditure to be adjusted						
Roads Infrastructure	54,832	20,169	20,169	75,001	63,897	27,177
Storm water Infrastructure	-	-	-	-	-	-
Electrical Infrastructure	10,868	2,619	2,619	13,487	19,826	32,870
Water Supply Infrastructure	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-
Solid Waste Infrastructure	3,000	(1,400)	(1,400)	1,600	-	11,896
Rail Infrastructure	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-
Infrastructure	68,700	21,389	21,389	90,089	83,723	71,943
Community Facilities	522	-	-	522	-	-
Sport and Recreation Facilities	-	-	-	-	-	11,304
Community Assets	522	-	-	522	-	11,304
Heritage Assets	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
Operational Buildings	5,347	(400)	(400)	4,947	-	-
Housing	-	-	-	-	-	-
Other Assets	5,347	(400)	(400)	4,947	-	-
Biological or Cultivated Assets	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-
Computer Equipment	500	500	500	1,000	500	500
Furniture and Office Equipment	400	-	-	400	400	400
Machinery and Equipment	400	(100)	(100)	300	500	500
Transport Assets	-	-	-	-	-	-
Land	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	75,869	21,389	21,389	97,258	85,123	84,647
ASSET REGISTER SUMMARY - PPE (WDV)						
Roads Infrastructure	659,258	-	-	659,258	770,977	749,348
Storm water Infrastructure	-	-	-	-	-	-
Electrical Infrastructure	70,460	-	-	70,460	70,460	70,460
Water Supply Infrastructure	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-
Solid Waste Infrastructure	4,080	-	-	4,080	4,080	4,080
Rail Infrastructure	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-
Infrastructure	733,798	-	-	733,798	845,518	823,888
Community Facilities	-	-	-	-	-	-
Sport and Recreation Facilities	53,575	-	-	53,575	53,575	64,880
Community Assets	53,575	-	-	53,575	53,575	64,880
Heritage Assets	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
Operational Buildings	136,633	-	-	136,633	106,440	98,742
Housing	-	-	-	-	-	-
Other Assets	136,633	-	-	136,633	106,440	98,742
Biological or Cultivated Assets	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-
Licences and Rights	291	-	-	291	291	291
Intangible Assets	291	-	-	291	291	291
Computer Equipment	6,620	-	-	6,620	7,120	7,620
Furniture and Office Equipment	36,276	-	-	36,276	36,676	37,076
Machinery and Equipment	47,384	-	-	47,384	47,784	48,184
Transport Assets	2,346	-	-	2,346	2,346	2,346
Land	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	1,016,923	-	-	1,016,923	1,099,750	1,083,027

Table B9: Adjustment Budget – Other Expenditure Items

Description	Budget Year 2018/19				Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
EXPENDITURE OTHER ITEMS						
Depreciation & asset impairment	51,181	–	–	51,181	53,944	56,911
Repairs and Maintenance by asset class	17,950	(7,576)	(7,576)	10,374	10,429	11,002
Roads Infrastructure	4,000	(2,000)	(2,000)	2,000	2,108	2,224
Storm water Infrastructure	–	–	–	–	–	–
Electrical Infrastructure	3,000	(2,000)	(2,000)	1,000	1,054	1,112
Water Supply Infrastructure	–	–	–	–	–	–
Sanitation Infrastructure	–	–	–	–	–	–
Solid Waste Infrastructure	3,400	304	304	3,704	3,400	3,587
Rail Infrastructure	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–
Infrastructure	10,400	(3,696)	(3,696)	6,704	6,562	6,923
Community Facilities	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–
Community Assets	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–
Operational Buildings	2,000	(1,000)	(1,000)	1,000	1,054	1,112
Housing	–	–	–	–	–	–
Other Assets	2,000	(1,000)	(1,000)	1,000	1,054	1,112
Biological or Cultivated Assets	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–
Machinery and Equipment	3,550	(1,880)	(1,880)	1,670	1,759	1,856
Transport Assets	2,000	(1,000)	(1,000)	1,000	1,054	1,112
Land	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	69,131	(7,576)	(7,576)	61,555	64,373	67,914
Renewal and upgrading of Existing Assets as % of total capex	49%			44%	44%	44%
Renewal and upgrading of Existing Assets as % of deprecn"	72%			84%	69%	65%
R&M as a % of PPE	2%			1%	1%	1%
Renewal and upgrading and R&M as a % of PPE	5%			5%	4%	4%

Table B10: Adjustment Budget – Service Delivery Measurement

Description	Budget Year 2018/19				Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets						
Energy:						
Electricity (at least min. service level)	65,775	-	-	65,775	69,458	73,278
Electricity - prepaid (> min.service level)	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	65,775	-	-	65,775	69,458	73,278
Electricity (< min.service level)	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-	-
Other energy sources	3,600	-	-	3,600	3,480	3,000
<i>Below Minimum Service Level sub-total</i>	3,600	-	-	3,600	3,480	3,000
Total number of households	69,375	-	-	69,375	72,938	76,278
Refuse:						
Removed at least once a week (min.service)	11,434	-	-	11,434	11,534	11,534
<i>Minimum Service Level and Above sub-total</i>	11,434	-	-	11,434	11,534	11,534
Removed less frequently than once a week	405	-	-	405	405	405
Using communal refuse dump	1,993	-	-	1,993	1,993	1,993
Using own refuse dump	42,524	-	-	42,524	42,524	42,524
Other rubbish disposal	703	-	-	703	703	703
No rubbish disposal	8,504	-	-	8,504	8,504	8,504
<i>Below Minimum Service Level sub-total</i>	54,129	-	-	54,129	54,129	54,129
Total number of households	65,563	-	-	65,563	65,663	65,663
Households receiving Free Basic Service						
Electricity/other energy (50kwh per household per month)	-	-	-	-	-	-
Refuse (removed at least once a week)	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)						
Electricity/other energy (50kwh per indigent household per month)	-	-	-	-	-	-
Refuse (removed once a week for indigent households)	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	-	-	-	-	-	-
Total cost of FBS provided	-	-	-	-	-	-
Highest level of free service provided						
Property rates (R'000 value threshold)	30,000	-	-	30,000	30,000	30,000
Electricity (kw per household per month)	50	-	-	50	-	-
Refuse (average litres per week)	-	-	-	-	-	-
Revenue cost of free services provided (R'000)						
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17	9,112,121	-	-	9,112,121	6,927,887	7,308,921
Electricity/other energy (in excess of 50 kwh per indigent household per month)	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)	-	-	-	-	-	-
Municipal Housing - rental rebates	-	-	-	-	-	-
Housing - top structure subsidies	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenue cost of subsidised services provided	9,112,121	-	-	9,112,121	6,927,887	7,308,921

PART 2 – SUPPORTING DOCUMENTATION

Table SB 1: Adjustment Budget – Budgeted Financial Performance

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi- year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
REVENUE ITEMS											
Property rates											
Total Property Rates	45 762	–	–	–	–	–	(3 640)	(3 640)	42 123	41 721	44 016
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>	9 112	–	–	–	–	–	–	–	9 112	6 928	7 309
Net Property Rates	36 650	–	–	–	–	–	(3 640)	(3 640)	33 010	34 793	36 707
Service charges - electricity revenue											
Total Service charges - electricity revenue	89 298	–	–	–	–	–	(7 500)	(7 500)	81 798	86 215	90 956
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>	–	–	–	–	–	–	–	–	–	–	–
Net Service charges - electricity revenue	89 298	–	–	–	–	–	(7 500)	(7 500)	81 798	86 215	90 956
Service charges - refuse revenue											
Total refuse removal revenue	12 249	–	–	–	–	–	(4 121)	(4 121)	8 127	8 566	9 037
Total landfill revenue	–	–	–	–	–	–	–	–	–	–	–
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>	–	–	–	–	–	–	–	–	–	–	–
<i>less Cost of Free Basis Services (removed once a week to indigent households)</i>	–	–	–	–	–	–	–	–	–	–	–
Net Service charges - refuse revenue	12 249	–	–	–	–	–	(4 121)	(4 121)	8 127	8 566	9 037
Other Revenue By Source											
Administrative Handling Fees	2	–	–	–	–	–	–	–	2	2	2
Inspection Fees/Facilities	32	–	–	–	–	–	(3)	(3)	29	30	32
Plan Printing and Duplicates	497	–	–	–	–	–	(266)	(266)	231	244	257
Advertisements	1	–	–	–	–	–	24	24	25	27	28
Application Fees for Land Usage	1	–	–	–	–	–	106	106	108	114	120
Building Plan Clause Levy	1 296	–	–	–	–	–	(557)	(557)	739	779	821
Clearance Certificates	878	–	–	–	–	–	(456)	(456)	422	445	469
Exempted Parking	2	–	–	–	–	–	(1)	(1)	1	1	1
Photocopies and Faxes	12	–	–	–	–	–	(6)	(6)	6	6	6
Valuation Services	40	–	–	–	–	–	(20)	(20)	20	21	22
Total 'Other' Revenue	2 761	–	–	–	–	–	(1 179)	(1 179)	1 582	1 668	1 759
EXPENDITURE ITEMS											
Employee related costs											
Basic Salaries and Wages	109 440	–	–	–	–	–	(6 092)	(6 092)	103 348	105 008	111 906
Pension and UIF Contributions	784	–	–	–	–	–	(49)	(49)	735	–	–
Medical Aid Contributions	4 826	–	–	–	–	–	(100)	(100)	4 726	5 531	5 900
Overtime	1 774	–	–	–	–	–	334	334	2 108	2 253	2 405
Performance Bonus	–	–	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	8 965	–	–	–	–	–	1 078	1 078	10 043	17 171	18 260
Cellphone Allowance	–	–	–	–	–	–	–	–	–	4 010	4 248
Housing Allowances	151	–	–	–	–	–	9	9	160	171	183
Other benefits and allowances	7 138	–	–	–	–	–	463	463	7 601	3 458	3 990
Payments in lieu of leave	892	–	–	–	–	–	282	282	1 173	1 254	1 339
Long service awards	180	–	–	–	–	–	398	398	578	618	660
Post-retirement benefit obligations	–	–	–	–	–	–	–	–	–	–	–
sub-total	134 149	–	–	–	–	–	(3 676)	(3 676)	130 473	139 476	148 890
Less: Employees costs capitalised to PPE	–	–	–	–	–	–	–	–	–	–	–
Total Employee related costs	134 149	–	–	–	–	–	(3 676)	(3 676)	130 473	139 476	148 890
Contributions recognised - capital											
List contributions by contract - None											
Total Contributions recognised - capital	–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment	50 803	–	–	–	–	–	–	–	50 803	53 944	56 911
Lease amortisation	378	–	–	–	–	–	–	–	378	–	–
Capital asset impairment	–	–	–	–	–	–	–	–	–	–	–
Depreciation resulting from revaluation of PPE	–	–	–	–	–	–	–	–	–	–	–
Total Depreciation & asset impairment	51 181	–	–	–	–	–	–	–	51 181	53 944	56 911
Bulk purchases											
<i>Electricity Bulk Purchases</i>	80 000	–	–	–	–	–	(10 000)	(10 000)	70 000	73 780	77 838
<i>Water Bulk Purchases</i>	–	–	–	–	–	–	–	–	–	–	–
Total bulk purchases	80 000	–	–	–	–	–	(10 000)	(10 000)	70 000	73 780	77 838
Transfers and grants											
<i>Cash transfers and grants</i>	–	–	–	–	–	–	–	–	–	–	–
<i>Non-cash transfers and grants</i>	–	–	–	–	–	–	–	–	–	–	–
Total transfers and grants	–	–	–	–	–	–	–	–	–	–	–

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

Table SB 2: Adjustment Budget – Financial position Budget

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

Table SB 3: Adjustment to SDBIP – Performance objective

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

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

Table SB 4: Adjustment Budget – Performance indicators and Benchmarks

Description of financial indicator	Basis of calculation	2015/16	2016/17	2017/18	Budget Year 2018/19			Budget Year +1 2019/20	Budget Year +2 2020/21
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Capital Charges to Operating	Interest & Principal Paid /Operating	1.9%	2.9%	1.4%	2.7%	0.0%	2.9%	3.6%	4.0%
Capital Charges to Own Revenue	Finance charges & Repayment of	6.3%	7.6%	3.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital	Borrowing/Capital expenditure excl.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds &	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	83.9%	197.7%	71.5%	165.2%	0.0%	173.5%	82.5%	237.7%
Current Ratio adjusted for aged	Current assets/current liabilities less	16.4%	58.4%	153.0%	165.2%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.17	0.85	0.68	0.2	0.0	0.3	-0.3	0.6
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	91.7%	74.8%	69.1%	68.0%	0.0%	68.0%	70.2%	71.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		74.8%	93.3%	66.4%	62.6%	0.0%	62.6%	7.0%	75.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	12.9%	9.7%	24.1%	20.8%	0.0%	21.8%	16.1%	25.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	2.5%	4.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	95.0%	100.0%	100.0%	95.0%	100.0%	100.0%
Creditors to Cash and Investments		435.2%	87.6%	1160.4%	290.9%	0.0%	218.0%	263.2%	163.6%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	9,916	16,149	22,103	23,145	-	23,145	21,165	21,165
	Total Cost of Losses (Rand '000)	8,330	7,900	14,505					
	% Volume (units purchased and generated less units sold)/units	14.0%	23.0%	29.6%	30.3%	0.0%	30.3%	29.8%	29.8%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-
Employee costs	Employee costs/(Total Revenue - capital revenue)	34.0%	32.3%	64.3%	28.1%	0.0%	28.6%	29.4%	29.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	39.7%	37.9%	75.9%					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.8%	3.9%	6.2%	3.8%	0.0%	2.3%	2.2%	2.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	15.7%	10.6%	27.3%	11.3%	0.0%	11.9%	12.0%	11.8%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	7.57	11.83	90.3%	1357.3%	0.0%	1233.6%	1079.6%	1138.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	45.8%	30.9%	36.3%	8.5%	0.0%	8.9%	2.0%	12.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.54	1.35	0.47	0.0	0.0	0.0	0.0	0.0

Table SB 6: Adjustment Budget – Performance indicators and Benchmarks

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

Table SB 7: Adjustment Budget – Transfer and grants receipt

Description	Budget Year 2018/19							Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
RECEIPTS:									
Operating Transfers and Grants									
National Government:	245 278	-	-	-	-	-	245 278	269 940	293 775
Local Government Equitable Share	237 506	-	-	-	-	-	237 506	262 705	286 108
Energy Efficiency and Demand Management	5 000	-	-	-	-	-	5 000	5 000	5 000
EPWP Incentive	1 002	-	-	-	-	-	1 002	-	-
Finance Management	1 770	-	-	-	-	-	1 770	2 235	2 667
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Provincial Government:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	245 278	-	-	-	-	-	245 278	269 940	293 775
Capital Transfers and Grants									
National Government:	63 830	-	-	8 449	-	8 449	72 279	67 721	70 734
Municipal Infrastructure Grant (MIG)	53 832	-	-	8 438	-	8 438	62 270	54 921	57 934
Integrated National Electrification Programme	9 998	-	-	11	-	11	10 009	12 800	12 800
Provincial Government:	-	-	-	21 771	-	21 771	21 771	-	-
Coghsta - Development	-	-	-	21 771	-	21 771	21 771	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	63 830	-	-	30 220	-	30 220	94 050	67 721	70 734
TOTAL RECEIPTS OF TRANSFERS & GRANTS	309 108	-	-	30 220	-	30 220	339 328	337 661	364 509

Table SB 8: Adjustment Budget – Transfers and Grants Expenditure

Description	Budget Year 2018/19				Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Nat. or Prov. Govt	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
RECEIPTS:						
Operating Transfers and Grants						
National Government:	245,278	-	-	245,278	269,940	293,775
Local Government Equitable Share	237,506	-	-	237,506	262,705	286,108
Energy Efficiency and Demand Management	5,000	-	-	5,000	5,000	5,000
EPWP Incentive	1,002	-	-	1,002	-	-
Finance Management	1,770	-	-	1,770	2,235	2,667
Other transfers and grants [insert description]	-	-	-	-	-	-
Provincial Government:	-	-	-	-	-	-
N/A	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-
N/A	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-
N/A	-	-	-	-	-	-
Total Operating Transfers and Grants	245,278	-	-	245,278	269,940	293,775
Capital Transfers and Grants						
National Government:	63,830	8,449	8,449	72,279	67,721	70,734
Municipal Infrastructure Grant (MIG)	53,832	8,438	8,438	62,270	54,921	57,934
Integrated National Electrification Programme	9,998	11	11	10,009	12,800	12,800
Provincial Government:	-	21,771	21,771	21,771	-	-
Coghsta - Development	-	21,771	21,771	21,771	-	-
District Municipality:	-	-	-	-	-	-
N/A	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-
N/A	-	-	-	-	-	-
Total Capital Transfers and Grants	63,830	30,220	30,220	94,050	67,721	70,734
TOTAL RECEIPTS OF TRANSFERS & GRANTS	309,108	30,220	30,220	339,328	337,661	364,509

The adjustment was as a results of additional Municipal Infrastructure Grant and Coghsta (Mining Town) for development of Masakaneng.

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

Description	Budget Year 2018/19							Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	-	-	-	-	-	-	-	-	-
Current year receipts	245 278	-	-	-	-	-	245 278	-	-
Conditions met - transferred to revenue	245 278	-	-	-	-	-	245 278	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
Provincial Government:									
Balance unspent at beginning of the year	-	-	-	-	-	-	-	-	-
Current year receipts	-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
District Municipality:									
Balance unspent at beginning of the year	-	-	-	-	-	-	-	-	-
Current year receipts	-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
Other grant providers:									
Balance unspent at beginning of the year	-	-	-	-	-	-	-	-	-
Current year receipts	-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue	245 278	-	-	-	-	-	245 278	-	-
Total operating transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	-	-	-	449	-	449	449	-	-
Current year receipts	63 830	-	-	8 000	-	8 000	71 830	-	-
Conditions met - transferred to revenue	63 830	-	-	8 449	-	8 449	72 279	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
Provincial Government:									
Balance unspent at beginning of the year	-	-	-	-	-	-	-	-	-
Current year receipts	-	-	-	21 771	-	21 771	21 771	-	-
Conditions met - transferred to revenue	-	-	-	21 771	-	21 771	21 771	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
District Municipality:									
Balance unspent at beginning of the year	-	-	-	-	-	-	-	-	-
Current year receipts	-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
Other grant providers:									
Balance unspent at beginning of the year	-	-	-	-	-	-	-	-	-
Current year receipts	-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue	63 830	-	-	30 220	-	30 220	94 050	-	-
Total capital transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE	309 108	-	-	30 220	-	30 220	339 328	-	-

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

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

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash transfers to other municipalities											
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms											
<i>Free Basic Electricity</i>	2 224	-	-	-	-	-	(824)	(824)	1 400	1 477	1 558
Retirement Benefit	1 680	-	-	-	-	-	-	-	1 680	1 771	1 868
External Bursaries	500	-	-	-	-	-	-	-	500	527	556
<i>TOTAL ALLOCATIONS TO ENTITIES/EMs'</i>	4 404	-	-	-	-	-	(824)	(824)	3 580	3 775	3 982
Cash transfers to other Organs of State											
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-	-
<i>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</i>	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations											
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:	-	-	-	-	-	-	-	-	-	-	-
<i>TOTAL CASH TRANSFERS</i>	4 404	-	-	-	-	-	(824)	(824)	3 580	3 775	3 982
Non-cash transfers to other municipalities											
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-	-
<i>TOTAL ALLOCATIONS TO MUNICIPALITIES:</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Non-cash transfers to Entities/Other External Mechanisms</i>											
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-	-
<i>TOTAL ALLOCATIONS TO ENTITIES/EMs'</i>	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State											
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-	-
<i>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</i>	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations											
<i>N/A</i>	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:	-	-	-	-	-	-	-	-	-	-	-
<i>TOTAL NON-CASH TRANSFERS</i>	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS	4 404	-	-	-	-	-	(824)	(824)	3 580	3 775	3 982

Table SB 11: Adjustment Budget – Councilors and staff benefits

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

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

Description	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget					
Revenue by Vote																
Vote 1 - Executive & Council	16 387	-	-	-	-	13 109	-	-	8 672	-	-	-	38 168	38 168	40 432	43 312
Vote 2 - Municipal Manager	8 211	-	-	-	-	6 569	-	-	16 689	-	-	-	31 469	31 469	33 780	35 653
Vote 3 - Budget & Treasury	10 187	3 962	3 604	3 424	3 456	8 753	3 117	3 278	10 378	3 220	3 143	2 751	59 272	59 272	64 728	74 518
Vote 4 - Corporate Services	17 563	12	12	12	12	14 053	(11)	(9)	8 318	(11)	(10)	(12)	39 931	39 931	41 372	43 157
Vote 5 - Community Services	22 415	1 422	1 619	1 488	1 157	34 915	9 264	9 985	11 326	8 253	10 668	7 967	120 478	120 478	132 346	137 021
Vote 6 - Technical Services	33 552	11 419	16 871	13 023	12 737	35 430	7 602	7 450	21 825	16 967	30 833	25 342	233 051	233 051	208 444	224 976
Vote 7 - Development Planning	200	155	207	177	176	2 724	58	55	7 336	58	57	78	11 282	11 282	11 567	12 218
Vote 8 - Executive Support	6 615	-	-	-	-	5 292	-	-	4 188	-	-	-	16 094	16 094	16 773	17 634
Total Revenue by Vote	115 130	16 970	22 314	18 123	17 538	120 845	20 029	20 758	88 732	28 487	44 691	36 126	549 746	549 746	549 442	588 488
Expenditure by Vote																
Vote 1 - Executive & Council	2 839	2 412	3 669	2 729	2 833	2 946	3 139	2 880	2 878	2 875	2 887	3 219	35 307	35 307	37 539	39 603
Vote 2 - Municipal Manager	2 628	3 284	2 976	3 140	4 327	7 521	2 183	2 296	2 137	2 208	2 176	2 430	37 306	37 306	39 485	41 801
Vote 3 - Budget & Treasury	10 278	4 299	3 945	2 761	4 134	18 134	1 572	1 147	1 605	1 072	789	1 335	51 072	51 072	54 123	57 387
Vote 4 - Corporate Services	1 706	1 355	2 101	1 678	1 379	5 119	2 370	2 387	2 371	3 262	2 417	4 455	30 600	30 600	32 421	34 349
Vote 5 - Community Services	4 127	3 764	4 566	5 254	3 657	28 742	6 585	8 834	6 436	9 193	11 168	8 006	100 333	100 333	105 856	112 209
Vote 6 - Technical Services	3 890	9 661	12 491	3 027	5 529	46 183	13 586	13 194	13 056	13 681	14 206	19 198	167 702	167 702	177 173	187 287
Vote 7 - Development Planning	600	887	553	530	560	839	717	723	1 000	720	998	1 852	9 977	9 977	10 588	11 239
Vote 8 - Executive Support	1 128	1 389	1 558	1 680	1 266	2 001	1 304	1 305	1 299	1 302	1 302	1 338	16 872	16 872	18 005	19 192
Total Expenditure by Vote	27 194	27 052	31 861	20 799	23 687	111 484	31 456	32 765	30 782	34 313	35 943	41 833	449 169	449 169	475 188	503 066
Surplus/ (Deficit)	87 935	(10 081)	(9 546)	(2 676)	(6 149)	9 361	(11 427)	(12 006)	57 951	(5 826)	8 748	(5 706)	100 578	100 578	74 254	85 422

Table SB13 Budgeted monthly revenue and expenditure (by functional)

Description - Standard classification	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2018/19	Budget Year+1 2019/20	Budget Year+2 2020/21
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget					
Revenue - Functional																
Governance and administration	61 999	3 974	3 616	3 436	3 468	50 205	3 106	3 269	56 128	3 209	3 134	2 739	198 283	198 283	210 661	228 474
Executive and council	18 486	-	-	-	-	14 789	-	-	9 598	-	-	(0)	42 873	42 873	45 668	48 978
Finance and administration	40 186	3 974	3 616	3 436	3 468	32 755	3 106	3 269	44 615	3 209	3 134	2 739	147 508	147 508	156 651	170 573
Internal audit	3 326	-	-	-	-	2 661	-	-	1 915	-	-	(0)	7 902	7 902	8 342	8 923
Community and public safety	9 909	15	9	10	5	5 324	0	0	5 856	0	0	(2 480)	18 650	18 650	20 131	21 414
Community and social services	6 547	8	5	10	5	2 636	0	0	1 241	0	0	(2 480)	7 973	7 973	8 606	9 201
Sport and recreation	3 362	7	4	-	-	2 688	0	0	4 615	0	0	0	10 677	10 677	11 525	12 213
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	22 652	4 399	10 280	5 794	5 671	48 763	8 727	9 426	22 769	16 240	27 987	29 304	212 010	212 010	192 012	203 727
Planning and development	2 838	155	207	177	176	4 834	58	55	8 414	58	57	78	17 107	17 107	17 962	18 857
Road transport	19 376	4 243	10 072	5 617	5 494	43 579	8 670	9 371	14 125	16 182	27 930	29 226	193 885	193 885	172 989	183 760
Environmental protection	438	-	-	-	-	350	-	-	230	-	-	-	1 018	1 018	1 060	1 111
Trading services	20 570	8 583	8 409	8 883	8 395	16 554	8 195	8 064	10 021	9 038	13 570	522	120 804	120 804	126 639	134 873
Energy sources	12 761	7 919	7 745	8 217	7 730	10 186	7 453	7 323	8 241	8 289	12 831	3 344	102 039	102 039	102 422	112 351
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	7 809	664	664	666	665	6 367	742	741	1 779	749	739	(2 822)	18 765	18 765	24 217	22 522
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	115 130	16 970	22 314	18 123	17 538	120 845	20 029	20 758	94 774	28 487	44 691	30 085	549 746	549 746	549 442	588 488
Expenditure - Functional																
Governance and administration	18 550	13 189	15 130	12 414	14 930	35 477	12 388	11 827	12 105	12 538	11 373	14 634	184 555	184 555	195 697	207 236
Executive and council	3 071	2 741	3 945	3 049	3 108	5 125	3 319	3 053	3 057	3 057	3 064	3 410	39 998	39 998	42 544	44 937
Finance and administration	15 246	10 130	10 234	8 331	10 703	28 174	8 574	8 178	8 525	8 917	7 828	10 605	135 446	135 446	143 514	152 099
Internal audit	233	318	951	1 034	1 118	2 179	495	595	523	564	481	620	9 111	9 111	9 639	10 201
Community and public safety	729	804	798	1 340	754	1 337	1 568	1 567	1 582	1 566	1 568	1 661	15 276	15 276	16 266	17 307
Community and social services	333	379	390	373	353	607	504	504	520	506	507	588	5 563	5 563	5 942	6 338
Sport and recreation	396	425	408	967	402	731	1 064	1 063	1 062	1 061	1 061	1 073	9 713	9 713	10 324	10 969
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	4 939	4 006	5 090	4 424	5 376	50 914	7 408	9 545	7 318	9 730	12 031	12 357		133 138	141 029	149 411
Planning and development	1 132	1 368	1 067	1 036	1 043	1 571	1 146	1 150	1 423	1 150	1 429	2 296		15 813	16 818	17 882
Road transport	3 767	2 593	3 977	3 274	4 287	49 270	6 200	8 335	5 834	8 519	10 542	9 998		116 597	123 435	130 703
Environmental protection	39	44	46	114	45	73	61	60	61	61	64	64		728	776	826
Trading services	2 977	9 053	10 842	2 620	2 628	23 756	10 092	9 826	9 777	10 480	10 970	13 179	116 200	116 200	122 197	129 112
Energy sources	1 180	7 774	8 839	539	1 439	17 064	8 547	8 156	8 179	8 663	9 129	13 137	92 646	92 646	97 727	103 170
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	1 797	1 279	2 003	2 082	1 188	6 691	1 546	1 670	1 598	1 817	1 841	42		23 554	24 471	25 942
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	27 194	27 052	31 861	20 799	23 687	111 484	31 456	32 765	30 782	34 313	35 943	41 832	316 031	449 168	475 188	503 066
Surplus/ (Deficit) 1.	87 935	(10 081)	(9 546)	(2 676)	(6 149)	9 361	(11 427)	(12 006)	63 992	(5 826)	8 748	(11 747)	233 715	100 578	74 254	85 422

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

Description	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework				
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2018/19	Budget Year+1 2019/20	Budget Year+2 2020/21	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget					
Revenue By Source																	
Property rates	2 654	2 633	2 648	2 449	2 698	2 538	2 898	2 898	2 898	2 898	2 898	2 898	33 010	33 010	34 793	36 707	
Service charges - electricity revenue	8 209	7 919	5 896	6 394	5 316	6 158	6 979	6 845	7 961	3 890	9 823	6 408	81 798	81 798	86 215	90 956	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse	669	664	664	666	665	655	691	691	691	691	691	691	8 127	8 127	8 566	9 037	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	84	41	33	35	34	231	89	81	47	31	165	128	1 000	1 000	1 054	1 112	
Interest earned - external investments	184	339	204	68	23	135	308	371	301	343	368	157	2 800	2 800	2 951	3 114	
Interest earned - outstanding debtors	677	726	717	583	683	1 108	367	466	467	452	325	123	6 692	6 692	7 054	7 442	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	565	285	548	314	27	19 965	8 084	8 825	8 041	7 047	9 485	7 022	70 209	70 209	74 000	78 070	
Licences and permits	445	458	398	497	460	309	439	420	434	458	444	438	5 200	5 200	5 481	5 782	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	99 127	386	141	466	231	79 311	-	-	65 616	-	-	-	245 278	245 278	259 940	283 775	
Other revenue	136	86	124	60	16	89	174	160	173	164	173	227	1 582	1 582	1 668	1 759	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue	112 749	13 538	11 372	11 533	10 163	110 498	20 029	20 758	86 629	15 975	24 371	18 093	456 697	456 697	481 721	517 754	
Expenditure By Type																	
Employee related costs	10 151	11 367	10 417	10 552	10 401	20 788	9 469	9 469	9 469	9 469	9 469	9 469	130 473	130 473	139 476	148 890	
Remuneration of councillors	1 875	1 875	1 875	1 875	1 875	1 876	2 174	2 174	2 174	2 174	2 174	2 174	24 291	24 291	25 603	27 011	
Debt impairment	-	-	-	-	-	31 176	1 906	4 288	1 668	4 527	6 432	5 003	55 000	55 000	57 935	61 122	
Depreciation & asset impairment	-	-	-	-	-	25 989	4 199	4 215	4 215	4 190	4 187	4 187	51 181	51 181	53 944	56 911	
Finance charges	-	-	-	239	260	(499)	483	477	470	483	499	487	2 900	2 900	3 057	3 225	
Bulk purchases	729	7 331	8 286	103	1 069	16 313	5 700	4 950	5 247	5 250	5 300	9 723	70 000	70 000	73 780	77 838	
Other materials	254	778	940	635	637	1 238	665	658	519	634	657	1 292	8 909	8 909	9 389	9 905	
Contracted services	5 799	4 396	5 664	4 683	6 156	9 573	3 863	3 807	3 986	3 961	3 861	4 090	59 841	59 841	62 699	66 148	
Grants and subsidies	-	107	109	-	-	1 063	544	296	296	291	281	593	3 580	3 580	3 777	3 985	
Other expenditure	8 386	1 198	4 570	2 712	3 288	3 987	2 453	2 431	2 738	3 335	3 082	4 814	42 994	42 994	45 528	48 031	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure	27 194	27 062	31 861	20 799	23 687	111 484	31 456	32 765	30 782	34 313	35 943	41 833	449 169	449 169	475 188	503 066	
Surplus/(Deficit)	85 554	(13 514)	(20 488)	(9 266)	(13 533)	(986)	(11 427)	(12 006)	55 847	(18 338)	(11 572)	(23 740)	6 528	6 528	6 533	14 688	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 381	3 433	10 942	6 591	7 386	10 347	-	-	1 873	12 513	20 320	18 264	-	94 050	67 721	70 734	
Transfers and subsidies - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	87 935	(10 081)	(9 546)	(2 676)	(6 149)	9 361	(11 427)	(12 006)	57 720	(5 826)	8 748	(5 476)	6 528	100 578	74 254	85 422	

Table SB16 Budgeted monthly capital expenditure (by vote)

Description - Municipal Vote	Budget Year 2018/19												Medium Term Revenue and		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year+1 2019/20	Budget Year+2 2020/21
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
Multi-year expenditure appropriation															
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	-	-	410	-	(30)	104	137	108	156	197	319	1 400	1 400	1 400
Vote 5 - Community Services	-	-	-	-	-	-	128	288	112	304	432	336	1 600	-	11 896
Vote 6 - Technical Services	1 783	-	1 555	3 564	866	4 334	1 033	2 124	931	2 215	3 107	4 201	25 714	43 860	29 427
Vote 7 - Development Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	1 783	-	1 555	3 973	866	4 304	1 265	2 549	1 150	2 675	3 736	4 856	28 714	45 260	42 723
Single-year expenditure appropriation															
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	114	29	326	66	(459)	58	130	51	138	196	152	800	844	890
Vote 5 - Community Services	-	-	-	-	-	-	80	87	81	85	90	98	522	550	581
Vote 6 - Technical Services	2 509	1 521	8 232	1 162	5 480	3 372	1 359	2 817	1 726	11 328	11 994	15 723	67 222	46 360	40 453
Vote 7 - Development Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2 509	1 635	8 261	1 488	5 547	2 913	1 497	3 034	1 858	11 551	12 280	15 973	68 544	47 754	41 924
Total Capital Expenditure	4 292	1 635	9 816	5 461	6 413	7 217	2 762	5 583	3 008	14 226	16 015	20 829	97 258	93 014	84 647

The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations for 2018/19 financial year total R97, 258 million capital budget.

Table SB17 Budgeted monthly capital expenditure (by functional)

Description	Budget Year 2018/19												Medium Term Revenue and		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year+1 2019/20	Budget Year+2 2020/21
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
Capital Expenditure - Functional															
Governance and administration	85	200	650	250	-	200	162	167	150	185	85	65	2 200	1 400	1 400
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	85	200	650	250	-	200	162	167	150	185	85	65	2 200	1 400	1 400
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	-	100	-	-	250	-	8	57	31	15	60	-	522	-	-
Community and social services	-	100	-	-	250	-	8	57	31	15	60	-	522	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	6 637	7 269	10 037	8 083	6 982	6 219	1 957	4 402	2 212	12 147	13 244	260	79 449	63 896	50 377
Planning and development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport	6 637	7 269	10 037	8 083	6 982	6 219	1 957	4 402	2 212	12 147	13 244	260	79 449	63 896	50 377
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	-	1 020	750	950	1 250	1 278	463	726	557	1 700	2 289	4 103	15 087	19 827	32 870
Energy sources	-	820	650	950	1 250	1 278	435	538	445	1 396	1 857	3 867	13 487	19 827	32 870
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	200	100	-	-	-	28	188	112	304	432	236	1 600	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	6 722	8 589	11 437	9 283	8 482	7 697	2 590	5 353	2 950	14 048	15 678	4 429	97 258	85 123	84 647

Capital expenditure budget has been adjusted upwards to R97, 258 million that is attributed to additional MIG and Coghsta (Mining Town) Development of Masakaneng.

Table SB18a Capital expenditure on new assets by asset class

Description	Budget Year 2018/19									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure	32 150	-	-	-	-	-	15 394	15 394	47 545	46 617	46 134
Roads Infrastructure	21 283	-	-	-	-	-	12 775	12 775	34 057	26 791	13 264
Roads	21 283	-	-	-	-	-	12 775	12 775	34 057	26 791	13 264
Road Structures	-	-	-	-	-	-	-	-	-	-	-
Road Furniture	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	10 868	-	-	-	-	-	2 619	2 619	13 487	19 826	32 870
Power Plants	-	-	-	-	-	-	-	-	-	-	-
HV Substations	-	-	-	-	-	-	-	-	-	-	-
HV Switching Station	-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors	-	-	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations	-	-	-	-	-	-	-	-	-	-	-
MV Networks	10 868	-	-	-	-	-	2 619	2 619	13 487	19 826	32 870
LV Networks	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Other assets	5 347	-	-	-	-	-	(400)	(400)	4 947	-	-
Operational Buildings	5 347	-	-	-	-	-	(400)	(400)	4 947	-	-
Municipal Offices	5 347	-	-	-	-	-	(400)	(400)	4 947	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	500	-	-	-	-	-	500	500	1 000	500	500
Computer Equipment	500	-	-	-	-	-	500	500	1 000	500	500
Furniture and Office Equipment	400	-	-	-	-	-	-	-	400	400	400
Furniture and Office Equipment	400	-	-	-	-	-	-	-	400	400	400
Machinery and Equipment	400	-	-	-	-	-	(100)	(100)	300	500	500
Machinery and Equipment	400	-	-	-	-	-	(100)	(100)	300	500	500
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	38 798	-	-	-	-	-	15 394	15 394	54 192	48 017	47 534

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

Description	Budget Year 2018/19										Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	2019/20	2020/21
											Adjusted Budget	Adjusted Budget
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure	33 550	-	-	-	-	-	7 394	7 394	40 944	37 105	13 913	
Roads Infrastructure	33 550	-	-	-	-	-	7 394	7 394	40 944	37 105	13 913	
Roads	33 550	-	-	-	-	-	7 394	7 394	40 944	37 105	13 913	
Road Structures	-	-	-	-	-	-	-	-	-	-	-	
Road Furniture	-	-	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Power Plants	-	-	-	-	-	-	-	-	-	-	-	
HV Substations	-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station	-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors	-	-	-	-	-	-	-	-	-	-	-	
MV Substations	-	-	-	-	-	-	-	-	-	-	-	
MV Switching Stations	-	-	-	-	-	-	-	-	-	-	-	
MV Networks	-	-	-	-	-	-	-	-	-	-	-	
LV Networks	-	-	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Landfill Sites	-	-	-	-	-	-	-	-	-	-	-	
Waste Transfer Stations	-	-	-	-	-	-	-	-	-	-	-	
Waste Processing Facilities	-	-	-	-	-	-	-	-	-	-	-	
Waste Drop-off Points	-	-	-	-	-	-	-	-	-	-	-	
Waste Separation Facilities	-	-	-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	
Community Assets	522	-	-	-	-	-	-	-	522	-	-	
Community Facilities	522	-	-	-	-	-	-	-	522	-	-	
Halls	-	-	-	-	-	-	-	-	-	-	-	
Centres	-	-	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	522	-	-	-	-	-	-	-	522	-	-	
Police	-	-	-	-	-	-	-	-	-	-	-	
Purfs	-	-	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	
Other assets	-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing assets to be adjusted	34 071	-	-	-	-	-	7 394	7 394	41 466	37 105	13 913	

Table SB18c Capital expenditure on repairs and maintenance by asset class

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure	10 400	--	--	--	--	--	(3 696)	(3 696)	6 704	6 562	6 923
Roads Infrastructure	4 000	--	--	--	--	--	(2 000)	(2 000)	2 000	2 108	2 224
Roads	4 000	--	--	--	--	--	(2 000)	(2 000)	2 000	2 108	2 224
Road Structures	--	--	--	--	--	--	--	--	--	--	--
Road Furniture	--	--	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure	--	--	--	--	--	--	--	--	--	--	--
Drainage Collection	--	--	--	--	--	--	--	--	--	--	--
Storm water Conveyance	--	--	--	--	--	--	--	--	--	--	--
Attenuation	--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure	3 000	--	--	--	--	--	(2 000)	(2 000)	1 000	1 054	1 112
Power Plants	--	--	--	--	--	--	--	--	--	--	--
HV Substations	--	--	--	--	--	--	--	--	--	--	--
HV Switching Station	--	--	--	--	--	--	--	--	--	--	--
HV Transmission Conductors	3 000	--	--	--	--	--	(2 000)	(2 000)	1 000	1 054	1 112
MV Substations	--	--	--	--	--	--	--	--	--	--	--
MV Switching Stations	--	--	--	--	--	--	--	--	--	--	--
MV Networks	--	--	--	--	--	--	--	--	--	--	--
LV Networks	--	--	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure	3 400	--	--	--	--	--	304	304	3 704	3 400	3 587
Landfill Sites	3 400	--	--	--	--	--	304	304	3 704	3 400	3 587
Waste Transfer Stations	--	--	--	--	--	--	--	--	--	--	--
Waste Processing Facilities	--	--	--	--	--	--	--	--	--	--	--
Waste Drop-off Points	--	--	--	--	--	--	--	--	--	--	--
Waste Separation Facilities	--	--	--	--	--	--	--	--	--	--	--
Electricity Generation Facilities	--	--	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--	--	--
Community Assets	--	--	--	--	--	--	--	--	--	--	--
Community Facilities	--	--	--	--	--	--	--	--	--	--	--
Halls	--	--	--	--	--	--	--	--	--	--	--
Stalls	--	--	--	--	--	--	--	--	--	--	--
Abattoirs	--	--	--	--	--	--	--	--	--	--	--
Airports	--	--	--	--	--	--	--	--	--	--	--
Taxi Ranks/Bus Terminals	--	--	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities	--	--	--	--	--	--	--	--	--	--	--
Indoor Facilities	--	--	--	--	--	--	--	--	--	--	--
Outdoor Facilities	--	--	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--	--	--
Investment properties	--	--	--	--	--	--	--	--	--	--	--
Revenue Generating	--	--	--	--	--	--	--	--	--	--	--
Improved Property	--	--	--	--	--	--	--	--	--	--	--
Unimproved Property	--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating	--	--	--	--	--	--	--	--	--	--	--
Improved Property	--	--	--	--	--	--	--	--	--	--	--
Unimproved Property	--	--	--	--	--	--	--	--	--	--	--
Other assets	2 000	--	--	--	--	--	(1 000)	(1 000)	1 000	1 054	1 112
Operational Buildings	2 000	--	--	--	--	--	(1 000)	(1 000)	1 000	1 054	1 112
Municipal Offices	2 000	--	--	--	--	--	(1 000)	(1 000)	1 000	1 054	1 112
Pay/Enquiry Points	--	--	--	--	--	--	--	--	--	--	--
Building Plan Offices	--	--	--	--	--	--	--	--	--	--	--
Workshops	--	--	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--	--	--
Intangible Assets	--	--	--	--	--	--	--	--	--	--	--
Servitudes	--	--	--	--	--	--	--	--	--	--	--
Licences and Rights	--	--	--	--	--	--	--	--	--	--	--
Computer Software and Applications	--	--	--	--	--	--	--	--	--	--	--
Load Settlement Software Applications	--	--	--	--	--	--	--	--	--	--	--
Unspecified	--	--	--	--	--	--	--	--	--	--	--
Computer Equipment	--	--	--	--	--	--	--	--	--	--	--
Computer Equipment	--	--	--	--	--	--	--	--	--	--	--
Furniture and Office Equipment	--	--	--	--	--	--	--	--	--	--	--
Furniture and Office Equipment	--	--	--	--	--	--	--	--	--	--	--
Machinery and Equipment	3 550	--	--	--	--	--	(1 880)	(1 880)	1 670	1 759	1 856
Machinery and Equipment	3 550	--	--	--	--	--	(1 880)	(1 880)	1 670	1 759	1 856
Transport Assets	2 000	--	--	--	--	--	(1 000)	(1 000)	1 000	1 054	1 112
Transport Assets	2 000	--	--	--	--	--	(1 000)	(1 000)	1 000	1 054	1 112
Land	--	--	--	--	--	--	--	--	--	--	--
Land	--	--	--	--	--	--	--	--	--	--	--
Total Repairs and Maintenance Expenditure to be adjusted	17 950	--	--	--	--	--	(7 576)	(7 576)	10 374	10 429	11 002

Table SB18d Depreciation by asset class

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi- year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Depreciation by Asset Class/Sub-class											
Infrastructure	34 653	--	--	--	--	--	--	--	34 653	36 524	38 533
Roads Infrastructure	25 147	--	--	--	--	--	--	--	25 147	26 505	27 962
Roads	25 147	--	--	--	--	--	--	--	25 147	26 505	27 962
Road Structures	--	--	--	--	--	--	--	--	--	--	--
Road Furniture	--	--	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure	3 712	--	--	--	--	--	--	--	3 712	3 912	4 127
Drainage Collection	--	--	--	--	--	--	--	--	--	--	--
Storm water Conveyance	3 712	--	--	--	--	--	--	--	3 712	3 912	4 127
Attenuation	--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure	5 166	--	--	--	--	--	--	--	5 166	5 445	5 744
Power Plants	--	--	--	--	--	--	--	--	--	--	--
HV Substations	--	--	--	--	--	--	--	--	--	--	--
HV Switching Station	--	--	--	--	--	--	--	--	--	--	--
HV Transmission Conductors	5 166	--	--	--	--	--	--	--	5 166	5 445	5 744
MV Substations	--	--	--	--	--	--	--	--	--	--	--
MV Switching Stations	--	--	--	--	--	--	--	--	--	--	--
MV Networks	--	--	--	--	--	--	--	--	--	--	--
LV Networks	--	--	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure	629	--	--	--	--	--	--	--	629	663	700
Landfill Sites	629	--	--	--	--	--	--	--	629	663	700
Waste Transfer Stations	--	--	--	--	--	--	--	--	--	--	--
Waste Processing Facilities	--	--	--	--	--	--	--	--	--	--	--
Waste Drop-off Points	--	--	--	--	--	--	--	--	--	--	--
Waste Separation Facilities	--	--	--	--	--	--	--	--	--	--	--
Electricity Generation Facilities	--	--	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--	--	--
Community Assets	2 918	--	--	--	--	--	--	--	2 918	3 076	3 245
Community Facilities	2 918	--	--	--	--	--	--	--	2 918	3 076	3 245
Halls	--	--	--	--	--	--	--	--	--	--	--
Centres	--	--	--	--	--	--	--	--	--	--	--
Theatres	--	--	--	--	--	--	--	--	--	--	--
Libraries	--	--	--	--	--	--	--	--	--	--	--
Cemeteries/Crematoria	2 918	--	--	--	--	--	--	--	2 918	3 076	3 245
Abattoirs	--	--	--	--	--	--	--	--	--	--	--
Airports	--	--	--	--	--	--	--	--	--	--	--
Taxi Ranks/Bus Terminals	--	--	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities	--	--	--	--	--	--	--	--	--	--	--
Indoor Facilities	--	--	--	--	--	--	--	--	--	--	--
Outdoor Facilities	--	--	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--	--	--
Investment properties	--	--	--	--	--	--	--	--	--	--	--
Revenue Generating	--	--	--	--	--	--	--	--	--	--	--
Improved Property	--	--	--	--	--	--	--	--	--	--	--
Unimproved Property	--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating	--	--	--	--	--	--	--	--	--	--	--
Improved Property	--	--	--	--	--	--	--	--	--	--	--
Unimproved Property	--	--	--	--	--	--	--	--	--	--	--
Other assets	2 180	--	--	--	--	--	--	--	2 180	2 298	2 424
Operational Buildings	2 180	--	--	--	--	--	--	--	2 180	2 298	2 424
Municipal Offices	2 180	--	--	--	--	--	--	--	2 180	2 298	2 424
Pay/Enquiry Points	--	--	--	--	--	--	--	--	--	--	--
Depots	--	--	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--	--	--
Intangible Assets	378	--	--	--	--	--	--	--	378	398	420
Servitudes	--	--	--	--	--	--	--	--	--	--	--
Licences and Rights	378	--	--	--	--	--	--	--	378	398	420
Water Rights	--	--	--	--	--	--	--	--	--	--	--
Effluent Licenses	--	--	--	--	--	--	--	--	--	--	--
Solid Waste Licenses	--	--	--	--	--	--	--	--	--	--	--
Computer Software and Applications	378	--	--	--	--	--	--	--	378	398	420
Load Settlement Software Applications	--	--	--	--	--	--	--	--	--	--	--
Unspecified	--	--	--	--	--	--	--	--	--	--	--
Computer Equipment	1 518	--	--	--	--	--	--	--	1 518	1 600	1 688
Computer Equipment	1 518	--	--	--	--	--	--	--	1 518	1 600	1 688
Furniture and Office Equipment	3 817	--	--	--	--	--	--	--	3 817	4 023	4 244
Furniture and Office Equipment	3 817	--	--	--	--	--	--	--	3 817	4 023	4 244
Machinery and Equipment	2 175	--	--	--	--	--	--	--	2 175	2 292	2 419
Machinery and Equipment	2 175	--	--	--	--	--	--	--	2 175	2 292	2 419
Transport Assets	3 542	--	--	--	--	--	--	--	3 542	3 734	3 939
Transport Assets	3 542	--	--	--	--	--	--	--	3 542	3 734	3 939
Land	--	--	--	--	--	--	--	--	--	--	--
Land	--	--	--	--	--	--	--	--	--	--	--
Total Depreciation to be adjusted	51 181	--	--	--	--	--	--	--	51 181	53 944	56 911

Table SB18e Capital expenditure on upgrading of existing by asset class

Description	Budget Year 2018/19										Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure	3 000	-	-	-	-	-	(1 400)	(1 400)	1 600	-	-	11 896
Roads Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-	-	-	-
Road Structures	-	-	-	-	-	-	-	-	-	-	-	-
Road Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Power Plants	-	-	-	-	-	-	-	-	-	-	-	-
HV Substations	-	-	-	-	-	-	-	-	-	-	-	-
HV Switching Station	-	-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors	-	-	-	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	3 000	-	-	-	-	-	(1 400)	(1 400)	1 600	-	-	11 896
Landfill Sites	3 000	-	-	-	-	-	(1 400)	(1 400)	1 600	-	-	11 896
Waste Transfer Stations	-	-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-	-	11 304
Community Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	11 304
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	11 304
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	3 000	-	-	-	-	-	(1 400)	(1 400)	1 600	-	-	23 200

Table SB 19: Adjustment Budget – List of Capital Projects

Function	Project Description	Medium Term Revenue and Expenditure Framework						
		Budget Year			Budget Year +1		Budget Year +2	
		Original Budget	Main Adjustment Budget	Special Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Budget and Treasury	Mobile Office	500	–	–	–	–	–	–
Community Services	Fencing of Elandsdoorn Cemeteries	522	522	522	–	–	–	–
Community Services	Groblersdal Landfill site	3 000	1 600	1 600	4 348	4 348	11 896	11 896
Corporate Services	Air Conditioner	300	400	400	–	–	–	–
Corporate Services	Furniture and Office Equipment	400	400	400	400	400	400	400
Corporate Services	Machinery and Equipment	500	400	400	500	500	500	500
Corporate Services	Computer Equipment	500	1 000	1 000	500	500	500	500
Technical Services	Electrification of Mabose	0	0	0	–	–	4 651	4 651
Technical Services	Electrification of Makaepa	2 870	2 870	2 870	–	–	–	–
Technical Services	Electrification of Masakaneng	2 912	2 921	6 400	4 783	4 783	435	435
Technical Services	Electrification of Tambo Village - New Town	2 912	2 912	2 912	6 348	6 348	2 036	2 036
Technical Services	Electrification of Uitspanning A	–	–	–	–	–	4 009	4 009
Technical Services	Electrification of Zuma Park	–	–	–	870	870	–	–
Technical Services	Installation of high mast light in various villages	–	–	–	3 478	3 478	13 043	13 043
Technical Services	Installation of electrical meters in Groblersdal	1 304	1 304	1 304	–	–	–	–
Technical Services	Masakaneng Internal Streets	–	–	15 455	–	–	–	–
Technical Services	Upgrading of Groblersdal substation	870	(0)	(0)	4 348	4 348	8 696	8 696
Technical Services	Monsterlus to Makgopheng Road, Kgoshi Mathebe and Kgoshi Matsepe Construction	7 826	7 826	7 826	–	–	–	–
Technical Services	Mogaung Road	–	–	–	5 217	5 217	5 217	5 217
Technical Services	Mpheleng Road Construction	8 478	8 478	8 478	–	–	–	–
Technical Services	Hlogotlou street and stormwater	–	–	–	3 965	3 965	–	–
Technical Services	Motetema Internal Streets	3 478	800	800	3 478	3 478	–	–
Technical Services	JJ Zaaiplaas Road	–	–	–	9 783	9 783	–	–
Technical Services	Kgoshi Rammupudu Road	–	–	–	–	–	13 913	13 913
Technical Services	Laersdrift Road	6 087	9 842	15 059	13 055	13 055	–	–
Technical Services	Naganeng Bus Route	8 817	5 500	5 500	–	–	–	–
Technical Services	Groblersdal Roads and Streets	1 739	1 739	1 739	4 348	4 348	–	–
Technical Services	Kgapamadi road	15 602	15 602	17 341	11 859	11 859	–	–
Technical Services	Nyakoroane Road	1 304	1 304	1 304	–	–	–	–
Technical Services	Development of workshop	4 447	4 447	4 447	–	–	–	–
Technical Services	Ramogwerane to Nkadimeng Road and Stormwater	1 500	1 500	1 500	–	–	–	–
Technical Services	Tambo Road Construction	–	–	–	7 843	7 843	–	–
Technical Services	Upgrading of streets of Elansdoreen	–	–	–	–	–	8 047	8 047
Technical Services	Upgrading of Tafelkop stadium	–	–	–	–	–	11 304	11 304
TOTAL		75 869	71 368	97 258	85 123	85 123	84 647	84 647

Projects adjusted:

- Electrification of Masakaneng increases from R2, 921 million to R6, 4 million (Mining Town)
- Masakaneng Internal streets – there was no original budget and now there is R15, 455 million allocated (Mining Town)
- Laersdrift road budget increases from R9, 842 million to R15, 059 million (MIG)
- Naganeng road budget increases from R15, 602 million to R17, 341 million (MIG)

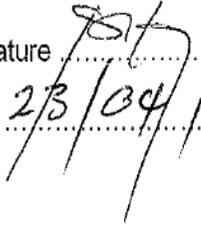
Quality certificate

I, **MESHACK MAHLAGAUME KGWALE**, the Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the Adjustment Budget and supporting documentations for 2018/19 financial year has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Elias Motsaledi Local Municipality (LIM 472)

Signature

Date


23/04/2019

