



## **ADJUSTMENT BUDGET 2016/2017**



**ZULULAND DISTRICT MUNICIPALITY  
UMKHANDLU WESIFUNDA SASE ZULULAND**

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## **GLOSSARY**

**Adjustment Budgets** – it is the formal means by which a municipality may revise its budget during a financial year. Prescribed in section 28 of the Municipal Finance Management Act.

**Allocations**– money received from Provincial or National Government or other municipalities.

**AFS** – Annual Financial Statements.

**Budget** – the financial plan of the municipality.

**Budget related policy** – policy of a municipality affecting or affected by the budget.

**Capital Expenditure** – spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

**Cash Flow Statements** – a statement showing when actual cash will be received and spent by the municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings.

**CFO** – Chief Financial Officer

**DORA** – Division of Revenue Act. An annual legislation indicating the allocations from National Government and Provincial Government

**DWAF** – Department of Water Affairs

**EPWP** – Expanded Public Works Program

**Equitable Share** – a general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

**FMG** – Financial Management Grant

**Fruitless and wasteful expenditure** – expenditure that was made in vain and would have been avoided had reasonable care been exercised

**GRAP** – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared

**IDP** –Integrated Development Plan. The main strategic planning document of a municipality

**KPI** – Key Performance Indicators. Measures of service output and/or outcome

**LED** – Local Economic Development

**MFMA** – Municipal Finance Management Act (No. 53 of 2003). The principal piece of legislation relating to municipal finance management

**MIG** – Municipal Infrastructure Grant

**MSIG** – Municipal Systems Improvement Grant

**MTREF** – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

**MWIG** – Municipal Water Infrastructure Grant

**Operating Expenditure** – spending on the day to day expenses of a municipality such as general expenses, salaries & wages, and repairs & maintenance

**R & M** – Repairs and Maintenance

**SCM** - Supply Chain Management

**SSBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget statements

**Strategic Objectives** - the main priorities of a municipality as set out in the IDP Budget spending must contribute towards achievement of these strategic objectives

**Unauthorised Expenditure** – generally spending without or in excess of an approved budget

**Virement** – transfer of budget

**ZDM** – Zululand District Municipality

## **1. MAYOR'S REPORT**

### **1. MAYOR'S REPORT**

#### **ADJUSTMENT BUDGET PRESENTATION FOR THE HONOURABLE MAYOR OF ZULULAND DISTRICT MUNICIPALITY, HIS WORSHIP INKOSI MZAMO BUTHELEZI**

As we begin a new chapter in the Zululand District Municipality, I wish to congratulate our Honourable Councillors, Members of the Executive Committee, ZDM Management and Staff and wish them a prosperous 2017, I appreciate the opportunity given to me to lead Zululand District Municipality and intend to fulfil the responsibility placed on my shoulders with integrity and excellence. Indeed it's a pleasure for me to remain acutely aware that this is a position of service. The past half year has been a challenging period. The midyear performance assessment resulted in the adjustment budget.

#### **Municipality adjustment budget 2016-2017 is summarised as follows:**

The municipality's operating budget has increased by R 17 759 122 from R 462 344 597 to R 480 103 719. This is as a result of an increased expenditure in emergency water and bulk purchases and also subsidizing salaries and Councillors allowances. The municipality carried forward Environmental Management Framework and Strategic Environment Grant amounting to R 1 500 000 which is included on the adjustment budget.

The capital expenditure has increased by R 34 065 196 from R 439 325 000 to R473 390 196, this is a result of an increased allocation of RBIG, the erection of a Statue and the purchase of Municipal vehicles. The purchase of Municipal Vehicles was a re-allocation from operating expenditure which is being catered for on this adjustment budget.

Allow me to assure everybody that our focus as ZDM has not shifted an inch since I took over as the Mayor in September 2016. Producing clean water and sanitation for our citizens remain our core function, although everybody is still fresh from the Festive Season, we have started working at ZDM. We are already allocating tertiary institutions' bursaries to 50 needy students (10 from each of our five local municipalities) who did well in their metric and are determined to continue with their studies at tertiary levels. Each student will receive an amount of R10 000 for these bursaries which will amount to R500 000. Also as part of our school programme, we will be giving full school uniforms to 500 needy learners (100 from each of our five local municipalities).

However, various achievements were made; successful events and celebrations such as Kids Christmas, Elderly Christmas, the IDP, Disaster Road shows held in the five local municipalities and SALGA Games were all successful events. It is a statutory requirement that in terms of Section 72 of the Municipal Finance Management Act (MFMA), the implementation of budget be monitored and a report be generated in the form of a mid-year budget assessment. The Mid-year assessment is done in the form of a template issued by the National Treasury. This assessment is attached for ease of reference.

Our co function, in line with the dictates of the constitution of the Republic of South Africa, to serve as an authority for the provision of water and sanitation for our people,

we strive to improve the quality of service within the confines of the available resources, fast – track the provision of the basic commodity to our people. Thus we continue to work towards the improvement of the quality of life for all our citizens by insuring that we provide these basic services.

As Zululand district was severely affected by the drought as most rivers and dams within the district have ran dry. Although partial rain falls have taken place, it is estimated that it will take at least five years for the water levels to be sustainable. We are doing all in our power to mitigate against the impairment of the drought crisis by using the funds allocated to us to drill and equip boreholes, protection of springs, increasing the number of water tankers and providing portable water through using trucks to deliver water to our affected communities. We continue to seek more assistance to insure relief to our communities during this period, by their nature the grant we use for water provision like the Municipal Infrastructure Grant (MIG), Regional Bulk Infrastructure Grant (RBIG), Water Services Infrastructure Grant (WSIG) and other grants are strictly conditional and cannot be diverted to other activities, making it difficult to use them to deal with the drought except for what they were allocated for.

We will continue upgrading and equipping regional schemes and using our grant allocation to insure better and sustainable service delivery. We are indeed still too far from the total eradication of backlogs in this regard, but we continue to install the required infrastructure in line with Water Service Delivery and Implementation Plan (WSDP) increasing the number of water tankers and jojo tanks in affected communities. With an exception of water revenue that due to drought we are currently not expecting to receive any income because of drought. Although we are facing numerous challenges, the main one being huge backlogs in the provision of water and sanitation that requires more than R3.2billion, we are determined to eradicate water and sanitation related problems facing our district and with the meagre grants and allocations that we get, we are doing all we can to achieve that.

We continue to provide water from our ten regional schemes namely

- Coronation
- Hlahlindlela
- Khambi
- Mandlakazi
- Nkonjeni
- Simdlangentsha Central
- Simdlangentsha East
- Simdlangentsha West
- Usuthu and
- Candover

We have established a few stand-alone schemes to assist our communities to get water supply while we await the network for the major schemes to be finalised, we have spent in the region an amount of R1.3 Billion since year 2011/12 to install the bulk infrastructure and reticulation in our region to insure sustainable water supply, we are still too far from the total eradication of backlogs in this regard, we realistically anticipated such condition in year 2014/2015. In relation to sanitation we have spent more than R400m supplying pit – latrines to our communities, we continue laying our infrastructure for the betterment of our communities.

## Socio Economic Development

To enhance the Municipality's success, we will strengthen our relationship with traditional leadership, stakeholders and business, ensuring that everyone is able to make their contribution towards a share good outcome, this is particularly important for the local economic development and youth development, which will be two cornerstones of our work going forward. Local entrepreneurs must be at the centre of the development initiatives. We must pursue youth on board in tourism industry. Employment generation is a key priority.

In conclusion Colleagues a great deal of work lies ahead of us, I want to promise that we will continue with our stringent financial control systems which saw us attaining the unqualified Audit Opinion in the previous financial year 2015-2016. I know that our work cannot be done without the invaluable support of a strong team, from the administrative and technical staff, all the way to CFO and Municipal Manager. We would urge us to have the same co-operative spirit that has ensured success in the past six months

My Vision for Zululand is simply to insure that the lives of our people are better at the end of my term of office, than they are today. I invite you to join me in this noble pursuit

Thank you!



**ZULULAND DISTRICT MUNICIPALITY**

**EXTRACT FROM MINUTES OF THE COUNCIL MEETING HELD ON 23<sup>RD</sup> FEBRUARY 2017**

**ZDMC: 17/56**

**FILE NUMBER: 5/1**

**2016/2017 ADJUSTMENT BUGDET**

With Cllrs BJ Mncwango and SP Mashabane proposing and seconding respectively, it was

**RESOLVED THAT:**

**ADJUSTEMENT BUDGET RELATED RESOLUTIONS**

The council resolves that:

2016/17 adjustment be approved as set-out in the following tables:

- Table B1 Budget Summary.
- Table B2 Budgeted Financial Performance (revenue and expenditure by standard classification).
- Table B3 Budgeted Financial Performance (revenue and expenditure by municipal vote).
- Table B4 Budgeted Financial Performance (revenue and expenditure).
- Table B5 Budgeted Capital expenditure by vote, standard classification and funding.

That the financial position, cash flow, cash backed reserve/accumulated surplus, asset management and basic delivery targets are adopted as set out in the following tables:

- Table B6 Budgeted Financial Position.
- Table B7 Budgeted Cash Flows
- Table B8 Cash backed reserves/accumulated surplus reconciliation
- Table B9 Asset Management
- Table B10 Basic service delivery measurements

The Municipal Manager to be authorized to proceed with the procedure as stipulated in the MFMA and in terms of the guidelines stipulated by the Minister in terms of Section 168(1) of the Act.

The Quality Certificate be approved.

**CERTIFIED A TRUE COPY OF THE ORIGINAL**

Certified Copy of the Minutes	
Michael Nkosinathi Shandu	
HOD Corporate Services	
Item Number:	<u>ZDMC: 17/56</u>
Meeting Date:	<u>23.02.2017</u>
Signature:	<u>f</u>



## **EXECUTIVE SUMMARY**

### **BACKGROUND:**

#### **1.1. Legislative framework**

The adjustments budget process is regulated by S 28 of the MFMA as well as the Municipal Budgeting and Reporting Regulations which were developed to establish uniform norms and standards in the budgeting and reporting structures of municipalities.

These regulations further states that an adjustments budget may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled to council, but not later than 28 February of the current year

#### **Medium term service delivery objectives as stated in the Integrated Development Plan (IDP):**

The medium term service delivery objectives of Zululand District Municipality include the following strategic focus areas and objectives:

**Service delivery - Primarily** focusing on the eradication of water and sanitation backlogs through the implementation of regional schemes. Our ultimate objective is to progressively provide a cost effective, reliable water services at a good quality to all potential consumers in the district.

**Economic development-** The objective is to improve the economy of the district through the creation of job opportunities and additional economic activities.

**Social development-** The objective is to reduce the occurrence and impact of HIV/Aids and to develop and empower youth, gender and communities in the district.

**Institutional development-** The focus is on employment equity with the objective of transforming the municipality and capacity development for effective service delivery.

**Financial management-** our objective is to ensure sound financial management by promoting good financial practices with a view of ensuring a financially viable municipality.

**Good governance and public participation-** The objectives are to promote good governance, accountability and transparency; to operate the municipality at a minimum risk level.

**Other focus areas include:**

- Municipal airports
- Fire fighting
- Disaster management
- Solid waste
- Municipal health services
- District tourism

### **Financial implications of the medium term service delivery objectives:**

As a water services authority, ZDM spends a substantial portion of the municipal infrastructure grant (MIG) on water and sanitation projects. The recovery rate of water tariffs is very low due to the fact that the population within the district is predominantly rural and poor such that the level of service in these areas takes the form of communal stand pipes. As a result, the water is provided as a free basic service with no recovery at all.

As a rural node, the district does not have major industries and economic hubs. As a result, Unemployment is rife and cross subsidization is not possible. Therefore, the district is heavily dependent on grant funding to implement its mandate in terms of the constitution of the Republic.

### **Linkages between the budget, the IDP and political priorities**

Firstly, the budget timetable and the IDP process plan are aligned through an integrated time schedule.

Secondly, the IDP is prepared and the projects therefore are included in the budget. Moreover, the financial plan comprising the total budget, among other items, is included in the IDP.

Finally, the implementation of water and sanitation projects and other assigned functions through the structures Act constitutes compliance with National, Provincial and Local development goals to eradicate backlogs of the past.

The budget is summarized in more detail in the budget schedules. However, the comments on the budget are as follows:

#### MAIN BUDGET SUMMARY

	2016/2017 Original Budget	2016/2017 Adjusted budget	Adjustment
Total operating budget	R 462 344 597	R 480 103 719	R 17 759 122
Capital budget	R 439 325 000	R 473 390 196	R 34 065 196
<b>Total budget</b>	<b>R 901 669 597</b>	<b>R 953 493 915</b>	<b>R 51 824 318</b>

The total budget has increased by **R51 824 318**

With the above background, it is important to highlight the major causes for such movement in both the operating and capital budgets. This will be done through the highlights section. Firstly, the operating budget will be reviewed. Thereafter, the Capital budget will be subjected to a review. The comments are as follows:

#### OPERATING EXPENDITURE

The municipality's operating budget has increased by **R 17 759 122** from **R 462 344 597** to **R 480 103 719**. This is as a result of an increased expenditure in emergency water and bulk purchases and also subsidizing salaries and Councillors allowances. The municipality carried forward Environmental Management Framework and Strategic Environment Grant amounting to R 1 500 000 which is included on the adjustment budget.

#### CAPITAL EXPENDITURE

The capital expenditure has increased by **R 34 065 196** from **R 439 325 000** to **R 473 390 196**, this is a result of an increased allocation of RBIG, the erection of a Statue and the purchase of Municipal vehicles. The purchase of Municipal Vehicles was a re-allocation from operating expenditure which is being catered for on this adjustment budget

## **REVENUE**

An increase is expected from Service charges and Investment income. Shared Services Grant will no longer be received as per Provincial Gazette

## **CONCLUSION**

The municipal adjustment will increase by **R 51 824 318** in 2016-2017 financial year.

# Municipal adjustments budgets & supporting tables

Version 2.8

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**Accountability**

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service delivery**



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[mfma@treasury.gov.za](mailto:mfma@treasury.gov.za)

Data submission enquiries:  
Elsabé Rossouw  
National Treasury  
Tel (012) 315-5534  
Electronic documents: [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za)  
Queries on formats: [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za)

### Preparation Instructions

Municipality Name:

CFO Name:

Tel:  Fax:

E-Mail:

Date of Adjustments Budget

MTREF:

Budget Year: 2016/17

Does this municipality have Entities?

If YES: Identify type of report:

### Name Votes & Sub-Votes

### Printing Instructions

#### Showing / Hiding Columns

#### Showing / Clearing Highlights

### Important documents which provide essential assistance

[MFMA Budget Circulars](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

[illegible]



Choose name from list - Contact Information

**A. GENERAL INFORMATION**

**Municipality** Choose name from list

Set name on 'Instructions' sheet

**Grade**

1 Grade in terms of the Remuneration of Public Office Bearers Act.

**Province** Set name on 'Instructions' sheet

**Web Address**

**e-mail Address**

**B. CONTACT INFORMATION**

**Postal address:**

P.O. Box

City / Town

Postal Code

**Street address**

Building

Street No. & Name

City / Town

Postal Code

**General Contacts**

Telephone number

Fax number

**C. POLITICAL LEADERSHIP**

**Speaker:**

**Secretary/PA to the Speaker:**

Name

Name

Telephone number

Telephone number

Cell number

Cell number

Fax number

Fax number

E-mail address

E-mail address

**Mayor/Executive Mayor:**

**Secretary/PA to the Mayor/Executive Mayor:**

Name

Name

Telephone number

Telephone number

Cell number

Cell number

Fax number

Fax number

E-mail address

E-mail address

**Deputy Mayor/Executive Mayor:**

**Secretary/PA to the Deputy Mayor/Executive Mayor:**

Name

Name

Telephone number

Telephone number

Cell number

Cell number

Fax number

Fax number

E-mail address

E-mail address

**D. MANAGEMENT LEADERSHIP**

**Municipal Manager:**

**Secretary/PA to the Municipal Manager:**

Name

Name

Telephone number

Telephone number

Cell number

Cell number

Fax number

Fax number

E-mail address

E-mail address

**Chief Financial Officer**

**Secretary/PA to the Chief Financial Officer**

Name

Name

Telephone number

Telephone number

Cell number

Cell number

Fax number

Fax number

E-mail address

E-mail address

**Official responsible for submitting financial information**

Name

Telephone number

Cell number

Fax number

E-mail address

**Choose name from list - Table B1 Adjustments Budget Summary -**

Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	19 230	-	1 852	-	-	-	-	1 852	21 082	20 478	21 686
Investment revenue	2 000	-	2 800	-	-	-	-	2 800	4 800	2 000	2 124
Transfers recognised - operational	355 019	-	(400)	-	-	-	-	(400)	354 619	384 863	417 994
Other own revenue	87 796	-	18 328	-	-	-	-	18 328	106 124	83 725	57 223
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>464 045</b>	<b>-</b>	<b>22 580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22 580</b>	<b>486 625</b>	<b>491 066</b>	<b>499 027</b>
Employee costs	153 508	-	8 446	-	-	-	-	8 446	161 955	169 486	194 055
Remuneration of councilors	6 401	-	300	-	-	-	-	300	6 701	6 766	7 151
Depreciation & asset impairment	45 761	-	-	-	-	-	-	-	45 761	48 598	51 125
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	79 865	-	-	-	-	-	-	-	79 865	84 743	87 178
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	176 810	-	9 013	-	-	-	-	9 013	185 822	181 473	159 518
<b>Total Expenditure</b>	<b>462 345</b>	<b>-</b>	<b>17 759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17 759</b>	<b>480 104</b>	<b>491 066</b>	<b>499 027</b>
<b>Surplus/(Deficit)</b>	<b>1 700</b>	<b>-</b>	<b>4 821</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 821</b>	<b>6 521</b>	<b>0</b>	<b>(0)</b>
Transfers recognised - capital	437 625	-	-	-	-	29 244	-	29 244	466 869	431 685	379 347
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>439 325</b>	<b>-</b>	<b>4 821</b>	<b>-</b>	<b>-</b>	<b>29 244</b>	<b>-</b>	<b>34 065</b>	<b>473 390</b>	<b>431 685</b>	<b>379 347</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>439 325</b>	<b>-</b>	<b>4 821</b>	<b>-</b>	<b>-</b>	<b>29 244</b>	<b>-</b>	<b>34 065</b>	<b>473 390</b>	<b>431 685</b>	<b>379 347</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>439 325</b>	<b>-</b>	<b>4 821</b>	<b>-</b>	<b>-</b>	<b>29 244</b>	<b>-</b>	<b>34 065</b>	<b>473 390</b>	<b>431 685</b>	<b>379 347</b>
Transfers recognised - capital	437 625	-	-	-	-	29 244	-	29 244	466 869	431 685	379 347
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 700	-	4 821	-	-	-	-	4 821	6 521	-	-
<b>Total sources of capital funds</b>	<b>439 325</b>	<b>-</b>	<b>4 821</b>	<b>-</b>	<b>-</b>	<b>29 244</b>	<b>-</b>	<b>34 065</b>	<b>473 390</b>	<b>431 685</b>	<b>379 347</b>
<b>Financial position</b>											
Total current assets	153 943	-	-	-	-	-	-	-	153 943	151 852	146 083
Total non current assets	3 617 416	-	4 821	-	-	29 244	-	34 065	3 651 481	4 049 156	4 428 498
Total current liabilities	68 500	-	-	-	-	-	-	-	68 500	65 500	58 400
Total non current liabilities	-	-	-	-	-	-	-	-	-	-	-
<b>Community wealth/Equity</b>	<b>3 702 859</b>	<b>-</b>	<b>4 821</b>	<b>-</b>	<b>-</b>	<b>29 244</b>	<b>-</b>	<b>34 065</b>	<b>3 736 924</b>	<b>4 135 508</b>	<b>4 516 181</b>
<b>Cash flows</b>											
Net cash from (used) operating	485 729	-	20 689	-	-	-	-	20 689	506 417	483 447	453 591
Net cash from (used) investing	(439 325)	-	(34 065)	-	-	-	-	(34 065)	(473 390)	(431 685)	(379 347)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>923</b>	<b>-</b>	<b>(13 377)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13 377)</b>	<b>(12 454)</b>	<b>39 309</b>	<b>113 553</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	83 743	-	-	-	-	-	-	-	83 743	88 013	86 586
Application of cash and investments	14 158	-	-	-	-	-	7 933	7 933	22 091	13 846	123
<b>Balance - surplus (shortfall)</b>	<b>69 585</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 933)</b>	<b>(7 933)</b>	<b>61 652</b>	<b>74 167</b>	<b>86 463</b>
<b>Asset Management</b>											
Asset register summary (WDV)	3 614 116	-	4 821	-	-	29 244	-	34 065	3 648 181	4 045 806	4 425 148
Depreciation & asset impairment	45 761	-	-	-	-	-	-	-	45 761	48 598	51 125
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	32 597	-	-	-	-	-	-	-	32 597	34 593	36 633
<b>Free services</b>											
Cost of Free Basic Services provided	636	-	-	-	-	-	-	-	636	700	770
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>											
Water:	62	-	-	-	-	-	-	-	62	64	65
Sanitation/sewerage:	36	-	-	-	-	-	-	-	36	34	33
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Choose name from list - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Revenue - Standard</b>												
<b>Governance and administration</b>		438 880	-	22 580	-	-	-	-	22 580	461 460	467 666	474 202
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		438 880	-	22 580	-	-	-	-	22 580	461 460	467 666	474 202
Corporate services		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1 911	-	-	-	-	-	-	-	1 911	2 022	2 139
Community and social services		1 911	-	-	-	-	-	-	-	1 911	2 022	2 139
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		2 629	-	-	-	-	-	-	-	2 629	3 275	3 516
Planning and development		2 629	-	-	-	-	-	-	-	2 629	3 275	3 516
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		458 250	-	-	-	-	29 244	-	29 244	487 494	449 788	398 517
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		452 871	-	-	-	-	29 244	-	29 244	482 115	444 075	392 467
Waste water management		5 380	-	-	-	-	-	-	-	5 380	5 713	6 050
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	901 670	-	22 580	-	-	29 244	-	51 824	953 494	922 751	878 374
<b>Expenditure - Standard</b>												
<b>Governance and administration</b>		190 271	-	1 090	-	-	-	-	1 090	191 361	205 931	209 853
Executive and council		39 902	-	2 896	-	-	-	-	2 896	42 798	39 342	41 613
Budget and treasury office		78 800	-	894	-	-	-	-	894	79 694	83 505	68 480
Corporate services		71 569	-	(2 700)	-	-	-	-	(2 700)	68 869	83 084	99 759
<b>Community and public safety</b>		45 599	-	1 242	-	-	-	-	1 242	46 841	46 726	48 317
Community and social services		45 599	-	1 242	-	-	-	-	1 242	46 841	46 726	48 317
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		14 101	-	2 500	-	-	-	-	2 500	16 602	14 923	15 781
Planning and development		14 101	-	2 500	-	-	-	-	2 500	16 602	14 923	15 781
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		212 373	-	12 928	-	-	-	-	12 928	225 301	223 486	225 077
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		203 802	-	12 928	-	-	-	-	12 928	216 730	214 566	215 638
Waste water management		8 571	-	-	-	-	-	-	-	8 571	8 919	9 439
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	462 345	-	17 759	-	-	-	-	17 759	480 104	491 066	499 027
<b>Surplus/ (Deficit) for the year</b>		439 325	-	4 821	-	-	29 244	-	34 065	473 390	431 685	379 347

**References**

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

Choose name from list - Table B2 Adjustments Budget Financial Performance (standard classification) - B -

Standard Classification Description	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousand	1											
<b>Revenue - Standard</b>												
<i>Municipal governance and administration</i>		438 830	-	22 580	-	-	-	-	22 580	461 460	467 666	474 202
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Mayor and Council		-	-	-	-	-	-	-	-	-	-	-
Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Budget and Treasury office		438 880	-	22 530	-	-	-	-	22 580	461 460	467 666	474 202
Corporate services		-	-	-	-	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-	-	-
Other Admin		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 911	-	-	-	-	-	-	-	1 911	2 022	2 139
Community and social services		1 911	-	-	-	-	-	-	-	1 911	2 022	2 139
Libraries and Archives		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-	-	-
Community halls and Facilities		-	-	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums		-	-	-	-	-	-	-	-	-	-	-
Child Care		-	-	-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-	-	-
Other Community		1 911	-	-	-	-	-	-	-	1 911	2 022	2 139
Other Social		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Civil Defence		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2 629	-	-	-	-	-	-	-	2 629	3 275	3 516
Planning and development		2 629	-	-	-	-	-	-	-	2 629	3 275	3 516
Economic Development/Planning		2 629	-	-	-	-	-	-	-	2 629	3 275	3 516
Town Planning/Building		-	-	-	-	-	-	-	-	-	-	-
Licensing & Regulation		-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Public Buses		-	-	-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		458 250	-	-	-	-	29 244	-	29 244	487 494	449 763	398 517
Electricity		-	-	-	-	-	-	-	-	-	-	-
Electricity Distribution		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation		-	-	-	-	-	-	-	-	-	-	-
Water		452 871	-	-	-	-	29 244	-	29 244	482 115	444 075	382 467
Water Distribution		452 871	-	-	-	-	29 244	-	29 244	482 115	444 075	382 467
Water Storage		-	-	-	-	-	-	-	-	-	-	-
Waste water management		5 380	-	-	-	-	-	-	-	5 380	5 713	6 050
Sewerage		5 380	-	-	-	-	-	-	-	5 380	5 713	6 050
Storm Water Management		-	-	-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Solid Waste		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	901 570	-	22 580	-	-	29 244	-	51 824	953 494	922 751	878 374

Expenditure - Standard											
<b>Municipal governance and administration</b>	190 271	-	1 090	-	-	-	-	1 090	191 361	205 931	209 853
Executive and council	38 902	-	2 896	-	-	-	-	2 896	42 798	38 342	41 813
Mayor and Council	31 902	-	2 896	-	-	-	-	2 896	37 798	36 047	38 147
Municipal Manager	5 000	-	-	-	-	-	-	-	5 000	3 294	3 466
Budget and treasury office	78 800	-	894	-	-	-	-	894	79 694	83 505	68 480
Corporate services	71 569	-	(2 700)	-	-	-	-	(2 700)	68 868	83 004	99 759
Human Resources	-	-	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-	-	-
Property Services	-	-	-	-	-	-	-	-	-	-	-
Other Admin	71 569	-	(2 700)	-	-	-	-	(2 700)	68 868	83 084	99 759
<b>Community and public safety</b>	45 598	-	1 242	-	-	-	-	1 242	46 841	46 726	48 317
Community and social services	45 599	-	1 242	-	-	-	-	1 242	46 841	46 726	48 317
Libraries and Archives	-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries etc	-	-	-	-	-	-	-	-	-	-	-
Community halls and Facilities	-	-	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums	-	-	-	-	-	-	-	-	-	-	-
Child Care	-	-	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-	-	-
Other Community	45 598	-	1 242	-	-	-	-	1 242	46 841	46 726	48 317
Other Social	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-	-	-
Civil Defence	-	-	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	14 101	-	2 500	-	-	-	-	2 500	16 602	14 923	15 781
Planning and Development	14 101	-	2 500	-	-	-	-	2 500	16 602	14 923	15 781
Economic Development/Planning	14 101	-	2 500	-	-	-	-	2 500	16 602	14 923	15 781
Town Planning/Building	-	-	-	-	-	-	-	-	-	-	-
Licensing & Regulation	-	-	-	-	-	-	-	-	-	-	-
Road transport	-	-	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-	-	-
Public Buses	-	-	-	-	-	-	-	-	-	-	-
Parking Garages	-	-	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	212 373	-	12 928	-	-	-	-	12 928	225 301	223 486	225 077
Electricity	-	-	-	-	-	-	-	-	-	-	-
Electricity Distribution	-	-	-	-	-	-	-	-	-	-	-
Electricity Generation	-	-	-	-	-	-	-	-	-	-	-
Water	203 802	-	12 928	-	-	-	-	12 928	216 730	214 566	215 638
Water Distribution	203 802	-	12 928	-	-	-	-	12 928	216 730	214 566	215 638
Water Storage	-	-	-	-	-	-	-	-	-	-	-
Waste water management	8 571	-	-	-	-	-	-	8 571	8 919	8 919	9 439
Sewerage	8 571	-	-	-	-	-	-	8 571	8 919	8 919	9 439
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	462 345	-	17 759	-	-	-	17 759	480 104	491 068	499 027
<b>Surplus/ (Deficit) for the year</b>		439 325	-	4 821	-	-	29 244	34 065	473 390	431 685	379 347

#### References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes.

**Choose name from list - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -**

Vote Description		Budget Year 2018/17										Budget Year +1 2017/18	Budget Year +2 2018/19
Ref	(Insert departmental structure etc)	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unions, Unavaild.	Nat. or Prov. Govt	Other Adjts.	Total Adjts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3	4	5	6	7	8	9	10			
			A1	B	C	D	E	F	G	H			
1	Revenue by Vote												
	Vote 1 - COUNCIL	-	-	-	-	-	-	-	-	-	-	-	
	Vote 2 - CORPORATE SERVICES	-	-	-	-	-	-	-	-	-	-	-	
	Vote 3 - FINANCE	438 620	-	22 560	-	-	-	-	22 560	461 480	467 666	474 232	
	Vote 4 - PLANNING & WSA	2 629	-	-	-	-	-	-	-	2 629	3 275	3 516	
	Vote 5 - COMMUNITY DEVELOPMENT	1 911	-	-	-	-	-	-	-	1 911	2 022	2 139	
	Vote 6 - TECHNICAL SERVICES	439 020	-	-	-	-	29 244	-	29 244	468 264	428 310	378 831	
	Vote 7 - WATER PURIFICATION	-	-	-	-	-	-	-	-	-	-	-	
	Vote 8 - WATER DISTRIBUTION	13 851	-	-	-	-	-	-	-	13 851	14 765	15 636	
	Vote 9 - WASTE WATER	5 380	-	-	-	-	-	-	-	5 380	5 713	6 050	
	Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-	-	-	
	Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-	-	-	
	Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-	
	Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	
	Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	
	Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	
	Total Revenue by Vote	901 570	-	22 560	-	-	29 244	-	51 524	953 494	922 751	878 374	
2	Expenditure by Vote												
1	Vote 1 - COUNCIL	39 902	-	2 895	-	-	-	-	2 895	42 798	39 342	41 613	
	Vote 2 - CORPORATE SERVICES	71 559	-	(2 700)	-	-	-	-	(2 700)	68 859	83 061	99 759	
	Vote 3 - FINANCE	78 800	-	894	-	-	-	-	894	79 694	83 505	63 480	
	Vote 4 - PLANNING & WSA	14 101	-	2 500	-	-	-	-	2 500	16 602	14 923	15 781	
	Vote 5 - COMMUNITY DEVELOPMENT	45 599	-	1 242	-	-	-	-	1 242	46 841	46 726	48 317	
	Vote 6 - TECHNICAL SERVICES	21 607	-	12 928	-	-	-	-	12 928	34 535	22 889	24 214	
	Vote 7 - WATER PURIFICATION	97 688	-	-	-	-	-	-	-	97 688	102 301	93 239	
	Vote 8 - WATER DISTRIBUTION	84 507	-	-	-	-	-	-	-	84 507	88 366	98 185	
	Vote 9 - WASTE WATER	8 571	-	-	-	-	-	-	-	8 571	8 919	9 439	
	Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-	-	-	
	Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-	-	-	
	Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-	
	Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	
	Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	
	Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	
	Total Expenditure by Vote	462 945	-	17 759	-	-	29 244	-	47 756	480 104	491 068	489 927	
2	Surplus/(Deficit) for the year	439 325	-	4 821	-	-	-	-	34 065	473 390	431 685	379 347	

1. Insert "Vote"; e.g. Department, If different to standard classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflects most recent adjusted budget.

4. Additional cash-backed accumulated funds/suspense funds (MFMA section 18(1)(b) and section 24(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts = Other Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)).

11117107 (10/19/05)

9.  $G = B + C + D + E + F$

10. Adjusted Budget  $H = (A \text{ or } A/2 \text{ etc}) + G$

chart running

	check revenue	check expenditure
(0)	0	0
(1)	0	0
(2)	0	0
(3)	0	0
(4)	0	0
(5)	0	0
(6)	0	0
(7)	0	0
(8)	0	0
(9)	0	0

[illegible]





Total Revenue by Vote	2	901 670	-	22 580	-	-	-	29 244	-	51 824	953 401	922 751	878 374
Expenditure by Vote	1												
Vote 1 - COUNCIL		39 902	-	2 896	-	-	-	-	-	2 896	42 790	39 342	41 613
1.1 - COUNCIL		34 902	-	2 896	-	-	-	-	-	2 896	37 788	36 047	36 147
1.2 - MUNICIPAL MANAGER ADMINISTRATION		5 000	-	-	-	-	-	-	-	-	5 000	3 294	3 466
Vote 2 - CORPORATE SERVICES		71 568	-	(2 700)	-	-	-	-	-	(2 700)	68 868	83 684	99 759
2.1 - CORPORATE SERVICES ADMIN		45 566	-	(2 700)	-	-	-	-	-	(2 700)	42 866	55 977	71 085
2.2 - HUMAN RESOURCES		5 043	-	-	-	-	-	-	-	-	5 043	5 341	5 650
2.3 - AIRPORT		15 853	-	-	-	-	-	-	-	-	15 853	16 361	17 315
2.4 - DISASTER MANAGEMENT		5 106	-	-	-	-	-	-	-	-	5 106	5 406	5 705
Vote 3 - FINANCE		78 800	-	894	-	-	-	-	-	804	78 894	83 505	63 430
3.1 - FINANCIAL SERVICES ADMINISTRATION		77 787	-	894	-	-	-	-	-	894	78 892	82 443	67 358
3.2 - BUDGET AND TREASURY OFFICE		1 003	-	-	-	-	-	-	-	-	1 003	1 062	1 122
Vote 4 - PLANNING & WSA		14 101	-	2 500	-	-	-	-	-	2 500	16 602	14 923	13 781
4.1 - PLANNING ADMINISTRATION		8 812	-	2 500	-	-	-	-	-	2 500	11 312	9 319	9 852
4.2 - WSA ADMINISTRATION		5 289	-	-	-	-	-	-	-	-	5 289	5 604	5 929
Vote 5 - COMMUNITY DEVELOPMENT		45 599	-	1 242	-	-	-	-	-	1 242	46 841	46 726	46 317
5.1 - COMMUNITY & SOCIALSERVICES		21 834	-	1 242	-	-	-	-	-	1 242	23 075	21 477	21 835
5.2 - INDONSA		4 316	-	-	-	-	-	-	-	-	4 316	4 570	4 833
5.3 - MUNICIPAL HEALTH		8 407	-	-	-	-	-	-	-	-	8 407	6 639	8 387
5.4 - TOURISM		2 430	-	-	-	-	-	-	-	-	2 430	2 968	3 010
5.5 - LOCAL ECONOMIC DEVELOPMENT		8 612	-	-	-	-	-	-	-	-	8 612	8 922	9 289
5.6 - COMMUNITY DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		21 607	-	12 928	-	-	-	-	-	12 928	34 535	22 899	24 214
6.1 - PROJECT MANAGEMENT UNIT		21 607	-	12 928	-	-	-	-	-	12 928	34 535	22 899	24 214
Vote 7 - WATER PURIFICATION		97 663	-	-	-	-	-	-	-	-	97 663	102 301	93 239
7.1 - WATER PURIFICATION - ABAQULUSI		-	-	-	-	-	-	-	-	-	-	-	-
7.2 - WATER PURIFICATION - EDUMBE		-	-	-	-	-	-	-	-	-	-	-	-
7.3 - WATER PURIFICATION - NONGOMA		-	-	-	-	-	-	-	-	-	-	-	-
7.4 - WATER PURIFICATION - PONGOLA		-	-	-	-	-	-	-	-	-	-	-	-
7.5 - WATER PURIFICATION - ULUNDI		-	-	-	-	-	-	-	-	-	-	-	-
7.6 - WATER PURIFICATION - ZULULAND		97 663	-	-	-	-	-	-	-	-	97 663	102 301	93 239



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Total Expenditure by Vote	2	452 345	-	17 759	-	-	-	-	17 759	480 104	491 066	499 027
Surplus/ (Deficit) for the year	2	439 325	-	4 821	-	-	28 244	-	34 065	473 390	431 685	379 347

**References**

1. Insert 'Vote', e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

Choose name from list - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges												
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	13 851	-	406	-	-	-	-	406	14 257	14 765	15 636
Service charges - sanitation revenue	2	5 380	-	1 446	-	-	-	-	1 446	6 825	5 713	6 050
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - other												
Rental of facilities and equipment		88		14					14	102	93	99
Interest earned - external investments		2 000		2 800					2 800	4 800	2 000	2 124
Interest earned - outstanding debtors				80					80	80		
Dividends received									-	-		
Fines									-	-		
Licences and permits									-	-		
Agency services									-	-		
Transfers recognised - operating		355 019		(400)					(400)	354 619	384 863	417 994
Other revenue	2	87 708	-	18 234	-	-	-	-	18 234	105 941	83 632	57 124
Gains on disposal of PPE									-	-		
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>464 045</b>	<b>-</b>	<b>22 580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22 580</b>	<b>486 625</b>	<b>491 066</b>	<b>499 027</b>
<b>Expenditure By Type</b>												
Employee related costs		153 508	-	8 446	-	-	-	-	8 446	161 955	169 486	194 055
Remuneration of councillors		6 401		300					300	6 701	6 766	7 151
Debt impairment		3 594							-	3 594	3 817	4 042
Depreciation & asset impairment		45 761	-	-	-	-	-	-	-	45 761	48 598	51 125
Finance charges									-	-		
Bulk purchases		79 865	-	-	-	-	-	-	-	79 865	84 743	87 178
Other materials									-	-		
Contracted services		47 699	-	-	-	-	-	-	-	47 699	50 631	53 516
Transfers and grants									-	-		
Other expenditure		125 517	-	9 013	-	-	-	-	9 013	134 529	127 025	101 960
Loss on disposal of PPE									-	-		
<b>Total Expenditure</b>		<b>462 345</b>	<b>-</b>	<b>17 759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17 759</b>	<b>480 104</b>	<b>491 066</b>	<b>499 027</b>
<b>Surplus/(Deficit)</b>		<b>1 700</b>	<b>-</b>	<b>4 821</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 821</b>	<b>6 521</b>	<b>0</b>	<b>(0)</b>
Transfers recognised - capital		437 625					29 244		29 244	466 869	431 685	379 347
Contributions recognised - capital									-	-		
Contributed assets									-	-		
<b>Surplus/(Deficit) before taxation</b>		<b>439 325</b>	<b>-</b>	<b>4 821</b>	<b>-</b>	<b>-</b>	<b>29 244</b>	<b>-</b>	<b>34 065</b>	<b>473 390</b>	<b>431 685</b>	<b>379 347</b>
Taxation									-	-		
<b>Surplus/(Deficit) after taxation</b>		<b>439 325</b>	<b>-</b>	<b>4 821</b>	<b>-</b>	<b>-</b>	<b>29 244</b>	<b>-</b>	<b>34 065</b>	<b>473 390</b>	<b>431 685</b>	<b>379 347</b>
Attributable to minorities									-	-		
<b>Surplus/(Deficit) attributable to municipality</b>		<b>439 325</b>	<b>-</b>	<b>4 821</b>	<b>-</b>	<b>-</b>	<b>29 244</b>	<b>-</b>	<b>34 065</b>	<b>473 390</b>	<b>431 685</b>	<b>379 347</b>
Share of surplus/ (deficit) of associate									-	-		
<b>Surplus/ (Deficit) for the year</b>		<b>439 325</b>	<b>-</b>	<b>4 821</b>	<b>-</b>	<b>-</b>	<b>29 244</b>	<b>-</b>	<b>34 065</b>	<b>473 390</b>	<b>431 685</b>	<b>379 347</b>

**References**

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = "Other" Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9.  $G = B + C + D + E + F$

10. Adjusted Budget H = (A or A1/2 etc) + G

Choose name from list - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H			
<b>Capital expenditure - Vote</b>													
<b>Multi-year expenditure to be adjusted</b>	2												
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE		-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING & WSA		-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2												
Vote 1 - COUNCIL		-	-	1 000	-	-	-	-	1 000	1 000	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	2 500	-	-	-	-	2 500	2 500	-	-	-
Vote 3 - FINANCE		1 500	-	300	-	-	-	-	300	1 800	-	-	-
Vote 4 - PLANNING & WSA		2 229	-	-	-	-	-	-	-	2 229	2 375	2 516	-
Vote 5 - COMMUNITY DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		435 596	-	1 021	-	29 244	-	-	30 265	465 861	429 310	376 831	-
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		439 325	-	4 821	-	-	29 244	-	34 065	473 390	431 685	379 347	-
<b>Total Capital Expenditure - Vote</b>		439 325	-	4 821	-	-	29 244	-	34 065	473 390	431 685	379 347	-
<b>Capital Expenditure - Standard</b>													
<b>Governance and administration</b>		1 500	-	3 800	-	-	-	-	3 800	5 300	-	-	-
Executive and council		-	-	1 000	-	-	-	-	1 000	1 000	-	-	-
Budget and treasury office		1 500	-	300	-	-	-	-	300	1 800	-	-	-
Corporate services		-	-	2 500	-	-	-	-	2 500	2 500	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		2 229	-	-	-	-	-	-	-	2 229	2 375	2 516	-
Planning and development		2 229	-	-	-	-	-	-	-	2 229	2 375	2 516	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		435 596	-	1 021	-	29 244	-	-	30 265	465 861	429 310	376 831	-
Electricity		-	-	-	-	-	-	-	-	-	-	-	-
Water		435 596	-	1 021	-	29 244	-	-	30 265	465 861	429 310	376 831	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	3	439 325	-	4 821	-	-	29 244	-	34 065	473 390	431 685	379 347	-
<b>Funded by:</b>													
National Government		437 825	-	-	-	-	29 244	-	29 244	466 869	431 685	379 347	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital transfers recognised</b>	4	437 825	-	-	-	-	29 244	-	29 244	466 869	431 685	379 347	-
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		1 700	-	4 821	-	-	-	-	4 821	6 521	-	-	-
<b>Total Capital Funding</b>		439 325	-	4 821	-	-	29 244	-	34 065	473 390	431 685	379 347	-

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
- Capital expenditure by standard classification must reconcile to the appropriations by vote.
- Must reconcile to supporting table SBT and to Adjustments Budget Financial Performance (revenue and expenditure).
- Only complete if a previous adjusted budget has been approved in the same financial year. Refer to most recent adjusted budget.
- Additional cash-backed accumulated funds' insipient funds (MFMA section 1: (1)(b) and section 28(2)(c)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not).
- Increases of funds approved under MFMA section 31.
- Adjustments approved in accordance with MFMA section 29.
- Adjustments to transfers from National or Provincial Government.
- Adjusts: = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 2: (2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)).
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

Choose name from list • Table B5 Adjustments Capital Expenditure Budget by vote and funding • B-

[illegible]



**Vote 8 - WATER DISTRIBUTION**

- 8.1 - WATER DISTRIBUTION - ABAQULUSI
- 8.2 - WATER DISTRIBUTION - EDUMBE
- 8.3 - WATER DISTRIBUTION - NONGOMA
- 8.4 - WATER DISTRIBUTION - PONGOLA
- 8.5 - WATER DISTRIBUTION - ULUNDI
- 8.6 - WATER DISTRIBUTION - ZULULAND

**Vote 9 - WASTE WATER**

- 9.1 - WASTE - ABAQULUSI
- 9.2 - WASTE - EDUMBE
- 9.3 - WASTE - NONGOMA
- 9.4 - WASTE - PONGOLA
- 9.5 - WASTE - ULUNDI

**Vote 10 - [NAME OF VOTE 10]**

- 10.1 - [Name of sub-vote]

**Vote 11 - [NAME OF VOTE 11]**

- 11.1 - [Name of sub-vote]

**Vote 12 - [NAME OF VOTE 12]**

- 12.1 - [Name of sub-vote]

**Vote 13 - [NAME OF VOTE 13]**

- 13.1 - [Name of sub-vote]

**Vote 14 - [NAME OF VOTE 14]**

- 14.1 - [Name of sub-vote]

**Vote 15 - [NAME OF VOTE 15]**

- 15.1 - [Name of sub-vote]

[illegible]

[illegible][illegible]

**Vote 14 - [NAME OF VOTE 14]**  
**14.1 - [Name of sub-vote]**

Vote 15 - [NAME OF VOTE 15]												
15.1 - [Name of sub-vote]												

Choose name from list - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		53 743							-	53 743	53 013	46 58
Call investment deposits	1	30 000	-	-	-	-	-	-	-	30 000	35 000	40 00
Consumer debtors	1	60 000	-	-	-	-	-	-	-	60 000	53 589	49 04
Other debtors		5 000							-	5 000	4 900	4 95
Current portion of long-term receivables		1 700							-	1 700	1 800	1 90
Inventory		3 500							-	3 500	3 550	3 60
<b>Total current assets</b>		<b>153 943</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>153 943</b>	<b>151 852</b>	<b>146 08</b>
<b>Non current assets</b>												
Long-term receivables		3 300							-	3 300	3 350	3 35
Investments									-	-	-	-
Investment property									-	-	-	-
Investment in Associate									-	-	-	-
Property, plant and equipment	1	3 613 716	-	3 821	-	-	29 244	-	33 065	3 646 781	4 045 401	4 424 74
Agricultural				1 000					-	-	-	-
Biological									1 000	1 000	-	-
Intangible		400							-	400	405	40
Other non-current assets									-	-	-	-
<b>Total non current assets</b>		<b>3 617 416</b>	<b>-</b>	<b>4 821</b>	<b>-</b>	<b>-</b>	<b>29 244</b>	<b>-</b>	<b>34 065</b>	<b>3 651 481</b>	<b>4 049 156</b>	<b>4 428 49</b>
<b>TOTAL ASSETS</b>		<b>3 771 359</b>	<b>-</b>	<b>4 821</b>	<b>-</b>	<b>-</b>	<b>29 244</b>	<b>-</b>	<b>34 065</b>	<b>3 805 424</b>	<b>4 201 008</b>	<b>4 574 58</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft									-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		5 000							-	5 000	4 900	4 70
Trade and other payables		61 000	-	-	-	-	-	-	-	61 000	58 000	51 00
Provisions		2 500							-	2 500	2 600	2 70
<b>Total current liabilities</b>		<b>68 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68 500</b>	<b>65 500</b>	<b>58 40</b>
<b>Non current liabilities</b>												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	-	-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>68 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68 500</b>	<b>65 500</b>	<b>58 40</b>
<b>NET ASSETS</b>	2	<b>3 702 859</b>	<b>-</b>	<b>4 821</b>	<b>-</b>	<b>-</b>	<b>29 244</b>	<b>-</b>	<b>34 065</b>	<b>3 736 924</b>	<b>4 135 508</b>	<b>4 516 18</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		3 702 859	-	4 821	-	-	29 244	-	34 065	3 736 924	4 135 508	4 516 18
Reserves		-	-	-	-	-	-	-	-	-	-	-
Minorities' interests									-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>3 702 859</b>	<b>-</b>	<b>4 821</b>	<b>-</b>	<b>-</b>	<b>29 244</b>	<b>-</b>	<b>34 065</b>	<b>3 736 924</b>	<b>4 135 508</b>	<b>4 516 18</b>

References

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

Choose name from list - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>												
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates, penalties & collection charges									-	-		
Service charges		19 230		1 303					1 303	20 533	20 478	21 686
Other revenue		58 088		(1 500)					(1 500)	56 588	58 306	52 035
Government - operating	1	355 019		(400)					(400)	354 619	384 863	417 994
Government - capital	1	437 625		29 244					29 244	466 869	431 685	379 347
Interest		2 000		2 800					2 800	4 800	2 000	2 124
Dividends									-	-		
<b>Payments</b>												
Suppliers and employees		(386 233)		(10 759)					(10 759)	(396 992)	(413 885)	(419 595)
Finance charges									-	-		
Transfers and Grants	1								-	-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>485 729</b>	<b>-</b>	<b>20 689</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20 689</b>	<b>506 417</b>	<b>483 447</b>	<b>453 591</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE									-	-		
Decrease (Increase) in non-current debtors									-	-		
Decrease (Increase) other non-current receivables									-	-		
Decrease (Increase) in non-current investments									-	-		
<b>Payments</b>												
Capital assets		(439 325)		(34 065)					(34 065)	(473 390)	(431 685)	(379 347)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(439 325)</b>	<b>-</b>	<b>(34 065)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(34 065)</b>	<b>(473 390)</b>	<b>(431 685)</b>	<b>(379 347)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits									-	-		
<b>Payments</b>												
Repayment of borrowing									-	-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>46 404</b>	<b>-</b>	<b>(13 377)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13 377)</b>	<b>33 027</b>	<b>51 762</b>	<b>74 244</b>
Cash/cash equivalents at the year begin:	2	(45 481)							-	(45 481)	(12 454)	39 309
Cash/cash equivalents at the year end:	2	923		(13 377)					(13 377)	(12 454)	39 309	113 553

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustment: to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

Choose name from list - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	923	-	(13 377)	-	-	-	-	(13 377)	(12 454)	39 309	113 553
Other current investments > 90 days		82 820	-	13 377	-	-	-	-	13 377	96 197	48 704	(26 967)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and Investments available:</b>		<b>83 743</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83 743</b>	<b>88 013</b>	<b>86 586</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	11 658	-	-	-	-	-	7 933	7 933	19 591	11 246	(2 577)
Other provisions		2 500	-	-	-	-	-	-	-	2 500	2 600	2 700
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>14 158</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 933</b>	<b>7 933</b>	<b>22 091</b>	<b>13 846</b>	<b>123</b>
<b>Surplus(shortfall)</b>		<b>69 585</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 933)</b>	<b>(7 933)</b>	<b>61 652</b>	<b>74 167</b>	<b>86 463</b>

**References**

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$



Choose name from list - Table B9 Asset Management -

Description	Ref	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Met. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget		
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	439 325	-	34 085	-	-	-	-	34 085	473 380	431 685	379 347	
Infrastructure - Road transport		2 229	-	-	-	-	-	-	-	2 229	2 375	2 516	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		435 398	-	29 244	-	-	-	-	29 244	464 640	429 310	378 831	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		437 625	-	29 244	-	-	-	-	29 244	466 869	431 685	379 347	
Community		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	1 700	-	3 821	-	-	-	-	3 821	5 521	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	1 000	-	-	-	-	1 000	1 000	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Community		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	-	-	-	-	-	-	-	-	-	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure to be adjusted	4	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Road transport		2 229	-	-	-	-	-	-	-	2 229	2 375	2 516	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		435 398	-	29 244	-	-	-	-	29 244	464 640	429 310	378 831	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		437 625	-	29 244	-	-	-	-	29 244	466 869	431 685	379 347	
Community		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	1 700	-	3 821	-	-	-	-	3 821	5 521	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	1 000	-	-	-	-	1 000	1 000	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted	2	439 325	-	34 085	-	-	-	-	34 085	473 380	431 685	379 347	
ASSET REGISTER SUMMARY - PPE (MDV)													
Infrastructure - Road transport	5	2 229	-	-	-	-	-	-	-	2 229	2 375	2 516	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		3 009 787	-	-	-	-	29 244	-	29 244	3 039 031	4 043 026	4 422 232	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		3 012 016	-	-	-	-	29 244	-	29 244	3 041 260	4 045 401	4 424 748	
Community		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets		1 700	-	3 821	-	-	-	-	3 821	5 521	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	1 000	-	-	-	-	1 000	1 000	-	-	
Intangibles		400	-	-	-	-	-	-	-	400	405	400	
TOTAL ASSET REGISTER SUMMARY - PPE (MDV)	5	3 014 115	-	4 821	-	-	29 244	-	34 085	3 045 191	4 045 806	4 425 148	
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment	3	45 761	-	-	-	-	-	-	-	45 761	43 598	51 125	
Repairs and Maintenance by asset class		32 597	-	-	-	-	-	-	-	32 597	34 993	36 633	
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		25 148	-	-	-	-	-	-	-	25 148	26 707	28 283	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		25 148	-	-	-	-	-	-	-	25 148	26 707	28 283	
Community		100	-	-	-	-	-	-	-	100	106	112	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	7 349	-	-	-	-	-	-	-	7 349	7 779	8 236	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		78 358	-	-	-	-	-	-	-	78 358	83 190	87 758	
Renewal of Existing Assets as % of total capex		0.0%	0.0%	-	-	-	-	-	-	0.0%	0.0%	0.0%	
Renewal of Existing Assets as % of deprecn*		0.0%	0.0%	-	-	-	-	-	-	0.0%	0.0%	0.0%	
R&M as a % of PPE		0.9%	0.0%	-	-	-	-	-	-	0.9%	0.9%	0.8%	
Renewal and R&M as a % of PPE		0.9%	0.0%	-	-	-	-	-	-	0.9%	0.9%	0.8%	

**References**

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to Adjustments Budget Financial Position (written down value)
- Donated, contributed and assets funded by finance leases to be allocated to the respective category
- Only complete if a previous adjusted budget has been approved in the same financial year. Ref: most recent adjusted budget.
- Additional cash-backed accumulated funds (MFMA section 19(1)(b) and section 28(2)(c)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 20
- Adjustments to transfers from National or Provincial Government
- Adjustments = "Other" Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

Choose name from list - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling		51653								52	53753	54985
Piped water inside yard (but not in dwelling)		31315								31	32410	55700
Using public tap (at least min. service level)	2	15368								15	15520	16810
Other water supply (at least min. service level)		0										
Minimum Service Level and Above sub-total	3	98								98	102	127
Using public tap (< min. service level)	3,4	15720								16	16020	17100
Other water supply (< min. service level)		13750								14	14500	17000
No water supply		32568								33	33221	31000
Below Minimum Service Level sub-total		62								62	64	65
Total number of households	5	160								160	165	192
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)		30000								30 000	31000	31500
Flush toilet (with septic tank)		668								866	850	1500
Chemical toilet		0									0	0
Pit toilet (sanitized)		89830								89 830	92130	93200
Other toilet provisions (> min. service level)		0										
Minimum Service Level and Above sub-total		120 698								120 696	403 080	126 200
Bucket toilet												
Other toilet provisions (< min. service level)												
No toilet provisions		36150								36 150	31 850	32700
Below Minimum Service Level sub-total		36 150								36 150	31 850	32 700
Total number of households	5	156 848								156 846	436 930	158 900
<b>Energy:</b>												
Electricity (at least min. service level)												
Electricity - prepaid (> min. service level)												
Minimum Service Level and Above sub-total												
Electricity (< min. service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
Below Minimum Service Level sub-total												
Total number of households	5											
<b>Refuse:</b>												
Removed at least once a week (min. service)												
Minimum Service Level and Above sub-total												
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
Below Minimum Service Level sub-total												
Total number of households	5											
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)		148486.8								146 487	148486.8	148486.8
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per household per month)		636								636	700	770
Sanitation (free sanitation service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed once a week)												
Total cost of FBS provided (minimum social package)		636								636	700	770
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)		860527.91								680 528	968580.701	1065438.771
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average) litres per week												
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (R15 000 threshold rebate)												
Property rates (other exemptions, reductions and rebates)												
Water												
Sanitation												
Electricity/other energy												
Refuse												
Municipal Housing - rental rebates												
Housing - top structure subsidies	6											
Other												
Total revenue cost of free services provided (total social package)												

References

1. Include services provided by another entity, e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/independent funds (MFMA section 18(1)(b) and section 28(2)(a)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), addition of revenue appropriation on existing programmes (section 23(2)(b)), projected savings (section 28(2)(d)), error correction (section 28(2)(e))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc.) + G

**Choose name from list - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance'.**

[illegible]

$$(1) C = B + C + D + E + F$$

Choose name from list - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Call investment deposits</b>												
Call deposits < 90 days		30 000		-					-	30 000	35 000	40 000
Other current investments > 90 days									-	-		
<b>Total Call Investment deposits</b>	1	30 000	-	-	-	-	-	-	-	30 000	35 000	40 000
<b>Consumer debtors</b>												
Consumer debtors		63 594							-	63 594	61 000	60 500
Less: provision for debt impairment		3 594	-	-	-	-	-	-	-	3 594	7 411	11 453
<b>Total Consumer debtors</b>	1	60 000	-	-	-	-	-	-	-	60 000	53 589	49 047
<b>Debt impairment provision</b>												
Balance at the beginning of the year									-	-	3 594	7 411
Contributions to the provision		3 594							-	3 594	3 817	4 042
Bad debts written off									-	-		
<b>Balance at end of year</b>		3 594	-	-	-	-	-	-	-	3 594	7 411	11 453
<b>Property, plant &amp; equipment</b>												
PPE at cost/valuation (excl. finance leases)	2	3 613 716		3 821			29 244		33 065	3 646 781	4 045 401	4 424 748
Leases recognised as PPE									-	-		
Less: Accumulated depreciation									-	-		
<b>Total Property, plant &amp; equipment</b>	1	3 613 716	-	3 821	-	-	29 244	-	33 065	3 646 781	4 045 401	4 424 748
<b>LIABILITIES</b>												
<b>Current liabilities - Borrowing</b>												
Short term loans (other than bank overdraft)									-	-		
Current portion of long-term liabilities									-	-		
<b>Total Current liabilities - Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Trade and other payables</b>												
Creditors		61 000							-	61 000	58 000	51 000
Unspent conditional grants and receipts									-	-		
VAT									-	-		
<b>Total Trade and other payables</b>	1	61 000	-	-	-	-	-	-	-	61 000	58 000	51 000
<b>Non current liabilities - Borrowing</b>												
Borrowing	3								-	-		
Finance leases (including PPP asset element)									-	-		
<b>Total Non current liabilities - Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Provisions - non current</b>												
Retirement benefits									-	-		
List other major items									-	-		
Refuse landfill site rehabilitation									-	-		
Other									-	-		
<b>Total Provisions - non current</b>		-	-	-	-	-	-	-	-	-	-	-
<b>CHANGES IN NET ASSETS</b>												
<b>Accumulated surplus/(Deficit)</b>												
Accumulated surplus/(Deficit) - opening balance		3 702 859		3 821			29 244		33 065	3 735 924	4 135 508	4 516 181
Appropriations to Reserves									-	-		
Transfers from Reserves									-	-		
Depreciation offsets									-	-		
Other adjustments				1 000					1 000	1 000		
<b>Accumulated Surplus/(Deficit)</b>	1	3 702 859	-	4 821	-	-	29 244	-	34 065	3 736 924	4 135 508	4 516 181
<b>Reserves</b>												
Housing Development Fund									-	-		
Capital replacement									-	-		
Self-insurance									-	-		
Other reserves (list)									-	-		
Revaluation									-	-		
<b>Total Reserves</b>	2	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	3 702 859	-	4 821	-	-	29 244	-	34 065	3 736 924	4 135 508	4 516 181
<b>Total capital expenditure includes expenditure on nationally significant priorities:</b>												
Provision of basic services									-	-		
2010 World Cup									-	-		

**References**

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(a) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where uncorresponding could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (see 1)

10.  $G = B + C + D + E + F$

11. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

**Choose name from list - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -**

[illegible]



Choose name from list - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2013/14	2014/15	2015/16	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b><u>Borrowing Management</u></b>									
Credit Rating	Short term/long term rating	0.0%	0.0%	0.0%	9.9%	9.9%	9.9%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>									
Current Ratio	Current assets/current liabilities	20.8%	24.9%	41.9%	224.7%	0.0%	224.7%	231.8%	250.1%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	20.8%	24.9%	83.9%	224.7%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	0.0%	0.0%	1.2	0.0	1.2	1.3	1.5
<b><u>Revenue Management</u></b>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	134.0%	83.7%	100.0%	97.3%	97.3%	97.3%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		5.7%	9.3%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		4645.6%	14.1%	15.1%	0.0%	14.4%	13.0%	11.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		-1449.2%	-169.4%	0.0%	6609.8%	0.0%	-489.8%	147.6%	44.9%
<b><u>Other Indicators</u></b>									
Electricity Distribution Losses (2)	Total Volume Losses (kWh)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kl)								
	Total Cost of Losses (Rand '000)	6 546	7 514	2 435	7 514	7 514	7 514	6 763	6 087
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)	37.4%	41.1%	42.2%	33.1%	0.0%	33.3%	34.5%	38.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	39.2%	45.2%						
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	13.8%	11.7%	0.0%	7.0%	0.0%	6.7%	7.0%	7.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	8.6%	12.9%	14.2%	9.9%	0.0%	9.4%	9.9%	10.2%
<b><u>IDP regulation financial viability indicators</u></b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	1844.2%	4485.0%	186.9%	0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	60.6%	91.4%	100.0%	12.9%	0.0%	12.3%	10.9%	9.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-18.1%	-144.7%	2.6%	0.0	0.0	0.0	1.3	3.5

References

1. Consumer debtors > 12 months old are excluded from current assets



Choose name from list - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2013/14	2014/15	2015/16	Budget Year 2016/17	2016/17 Medium
						Outcome	Outcome	Outcome	Original Budget	Outcome
<b>Demographics</b>										
Population		Census 2011	654 616	780 068	795 669	883 933	972 326	1 069 558	1 176 514	1 294 166
Females aged 5 - 14		Census 2011	-	-	-	-	-	-	-	-
Males aged 5 - 14		Census 2011	-	-	-	-	-	-	-	-
Females aged 15 - 34		Census 2011	-	-	-	-	-	-	-	-
Males aged 15 - 34		Census 2011	-	-	-	-	-	-	-	-
Unemployment		Census 2011	76 849	103 086	-	-	-	-	-	-
<b>Monthly Household Income (no. of households)</b>	1, 12									
None		Census 2011	-	-	-	332 224	365 446	401 991	442 190	486 409
R1 - R1 600		Census 2011	-	-	-	364 853	401 338	441 472	485 619	534 181
R1 601 - R3 200		Census 2011	-	-	-	18 346	20 161	22 199	24 419	26 860
R3 201 - R6 400		Census 2011	-	-	-	11 406	12 547	13 801	15 181	16 700
R6 401 - R12 800		Census 2011	-	-	-	11 792	12 971	14 268	15 695	17 265
R12 801 - R25 600		Census 2011	-	-	-	6 767	7 444	8 129	9 007	9 808
R25 601 - R51 200		Census 2011	-	-	-	1 982	2 158	2 374	2 611	2 873
R51 201 - R102 400		Census 2011	-	-	-	243	267	294	323	356
R102 401 - R204 800		Census 2011	-	-	-	298	328	361	397	436
R204 801 - R409 600		Census 2011	-	-	-	274	301	332	365	401
R409 601 - R819 200		Census 2011	-	-	-	-	-	-	-	-
> R819 200		Census 2011	-	-	-	-	-	-	-	-
<b>Poverty profiles (no. of households)</b>	13									
< R2 060 per household per month	2					136 681	150 349	165 384		
<b>Household demographics (000)</b>										
Number of people in municipal area		ZULULAND DM GIS 2011	104 110	141 192	143	158	181	210	231	254
Number of poor people in municipal area		Census 2011	-	-	-	178	191	-	-	-
Number of households in municipal area		ZULULAND DM GIS 2011	-	-	-	-	-	-	-	-
Number of poor households in municipal area		Census 2011	-	-	-	-	-	-	-	-
Definition of poor household (R per month)		<R600/month	-	-	-	-	-	-	-	-
<b>Housing statistics</b>										
Formal	3	ZULULAND DM GIS 2011	-	-	-	-	-	-	-	-
Informal		ZULULAND DM GIS 2011	-	-	-	-	-	-	-	-
<b>Total number of households</b>			-	-	-	-	-	-	-	-
Dwellings provided by municipality	4		-	-	-	-	-	-	-	-
Dwellings provided by province/s			-	-	-	-	-	-	-	-
Dwellings provided by private sector	5		-	-	-	-	-	-	-	-
<b>Total new housing dwellings</b>			-	-	-	-	-	-	-	-
<b>Economic</b>	6									
Inflation/inflation outlook (CPIX)										
Interest rate - borrowing										
Interest rate - investment										
Remuneration increases										
Consumption growth (electricity)										
Consumption growth (water)										
<b>Collection rates</b>	7									
Property tax/service charges					%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%

Detail on the provision of municipal services for B10

Total municipal services	Ref.		2013/14	2014/15	2015/16	Budget Year 2016/17			2016/17 Medium
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17
<b>Household service targets (000)</b>									
<b>Water:</b>									
Piped water inside dwelling	8		31 597	30 756	30 920	51 653	51 653	51 653	51 653
Piped water inside yard (but not in dwelling)			42 573	46 936	49 353	31 315	31 315	31 315	31 315
Using public tap (at least min.service level)	10		27 125	23 510	28 811	15 368	15 368	15 368	15 368
Other water supply (at least min.service level)			-	-	15 368	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>			101 295	107 201	125 452	98 336	98 336	98 336	98 336
Using public tap (< min.service level)	9		101 295	107 201	125 452	15 720	15 720	15 720	15 720
Other water supply (< min.service level)	10		17 853	29 510	15 368	13 750	13 750	13 750	13 750
No water supply			38 706	74 215	32 596	32 566	32 566	32 566	32 566
<i>Below Minimum Service Level sub-total</i>			157 854	170 926	32 596	62 036	62 036	62 036	62 036
<b>Total number of households</b>			259 149	278 127	158 048	160 372	160 372	160 372	160 372
<b>Sanitation/sewerage:</b>									
Flush toilet (connected to sewerage)			30 258	30 265	30 920	30 000	30 000	30 000	30 000
Flush toilet (with septic tank)			1 364	1 364	866	866	866	866	866
Chemical toilet			-	-	-	-	-	-	-
Pit toilet (ventilated)			69 475	80 205	69 830	89 830	89 830	89 830	89 830
Other toilet provisions (> min.service level)			-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>			101 087	111 834	121 616	120 696	120 696	120 696	120 696
Bucket toilet			-	-	-	-	-	-	-
Other toilet provisions (< min.service level)			-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>			56 757	46 027	36 150	36 150	36 150	36 150	36 150
<b>Total number of households</b>			157 854	157 861	157 766	156 846	156 846	156 846	156 846
<b>Energy:</b>									
Electricity (at least min.service level)			-	-	-	-	-	-	-
Electricity - prepaid (min.service level)			-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>			-	-	-	-	-	-	-

		Electricity (< min.service level) Electricity - prepaid (< min. service level) Other energy sources <i>Below Minimum Service Level sub-total</i>							
		<b>Total number of households</b>							
		<b>Refuse:</b>							
		Removed at least once a week <i>Minimum Service Level and Above sub-total</i>							
		Removed less frequently than once a week Using communal refuse dump Using own refuse dump Other rubbish disposal No rubbish disposal <i>Below Minimum Service Level sub-total</i>							
		<b>Total number of households</b>							
<b>Municipal in-house services</b>	Ref.		2013/14	2014/15	2015/16	Budget Year 2016/17			2016/17 Medium
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17
		<b>Household service targets (000)</b>							
		<b>Water:</b>							
	8	Piped water inside dwelling	31 597	30 756	30 920	51 653	51 653	51 653	51 653
	10	Piped water inside yard (but not in dwelling)	42 573	46 935	49 353	31 315	31 315	31 315	31 315
		Using public tap (at least min.service level)	27 125	29 510	29 811	15 368	15 368	15 368	15 368
		Other water supply (at least min.service level) <i>Minimum Service Level and Above sub-total</i>	101 285	107 201	110 084	98 336	98 336	98 336	98 336
	9	Using public tap (< min.service level)	101 295	107 201	123 452	15 720	15 720	15 720	15 720
	10	Other water supply (< min.service level)	17 853	29 510	15 368	13 750	13 750	13 750	13 750
		No water supply <i>Below Minimum Service Level sub-total</i>	38 706	34 215	32 596	32 596	32 596	32 596	32 596
		<b>Total number of households</b>	258 148	278 127	283 470	160 372	160 372	160 372	160 372
		<b>Sanitation/sewerage:</b>							
		Flush toilet (connected to sewerage)	30 258	30 265	30 920	30 000	30 000	30 000	30 000
		Flush toilet (with septic tank)	1 364	1 364	866	866	866	866	866
		Chemical toilet	-	-	-	-	-	-	-
		Pit toilet (ventilated)	69 475	80 205	89 830	89 830	89 830	89 830	89 830
		Other toilet provisions (> min.service level) <i>Minimum Service Level and Above sub-total</i>	101 097	111 834	121 616	120 696	120 696	120 696	120 696
		Bucket toilet							
		Other toilet provisions (< min.service level) No toilet provisions <i>Below Minimum Service Level sub-total</i>	56 757	46 027	36 150	36 150	36 150	36 150	36 150
		<b>Total number of households</b>	157 854	157 861	157 763	156 846	156 846	156 846	156 846
		<b>Energy:</b>							
		Electricity (at least min.service level)							
		Electricity - prepaid (min.service level) <i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-
		Electricity (< min.service level)							
		Electricity - prepaid (< min. service level) Other energy sources <i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-	-
		<b>Refuse:</b>							
		Removed at least once a week <i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-
		Removed less frequently than once a week Using communal refuse dump Using own refuse dump Other rubbish disposal No rubbish disposal <i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-	-
<b>Municipal entity services</b>	Ref.		2013/14	2014/15	2015/16	Budget Year 2016/17			2016/17 Medium
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17
Name of municipal entity		<b>Household service targets (000)</b>							
		<b>Water:</b>							
	8	Piped water inside dwelling							
	10	Piped water inside yard (but not in dwelling)							
		Using public tap (at least min.service level)							
		Other water supply (at least min.service level) <i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)							
	10	Other water supply (< min.service level)							
		No water supply <i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-	-
Name of municipal entity		<b>Sanitation/sewerage:</b>							
		Flush toilet (connected to sewerage)							
		Flush toilet (with septic tank)							
		Chemical toilet							
		Pit toilet (ventilated)							
		Other toilet provisions (> min.service level) <i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-
		Bucket toilet							
		Other toilet provisions (< min.service level) No toilet provisions <i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-	-
		<b>Energy:</b>							
Name of municipal entity		Electricity (at least min.service level)							
		Electricity - prepaid (min.service level) <i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-
		Electricity (< min.service level)							
		Electricity - prepaid (< min. service level)							

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations

Choose name from list - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2013/14	2014/15	2015/16	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	(5 499)	(45 481)	6	923	-	(12 454)	39 309	113 553
Cash + investments at the yr end less applications - R'000	2	18(1)b	(62 237)	(103 336)		69 585	-	61 652	74 167	86 463
Cash year end/monthly employee/supplier payments	3	18(1)b	(0)	(0)	(0)	0	-	-	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	188 726	149 898	357 801	439 325	-	473 390	431 685	379 347
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	0.06479066	5.3%	6.0%	0.0%	0.0%	0.0%	-8.9%	-0.1%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	72.2%	0.0%	60.6%	75.6%	93.4%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	117.8%	58.6%		18.6%	0.0%	17.0%	18.6%	18.6%
Capital payments % of capital expenditure	8	18(1)c;19	23.9%	27.5%	100.0%	100.0%	0.0%	706.6%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	97.6%	99.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	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)	11	18(1)a	-49.8%	68.2%	24.0%	-0.6%	-0.6%	-0.6%	-9.6%	-7.3%
Long term receivables % change - Incr(decr)	12	18(1)a	-22.1%	67.2%	35.0%	3.1%	3.1%	3.1%	1.5%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	2.3%	1.8%	1.1%	0.9%	0.0%	0.9%	0.9%	0.8%
Asset renewal % of capital budget	14	20(1)(vi)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**References**

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

Choose name from list - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2016/17						Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	
<b>R thousands</b>									
<b>RECEIPTS:</b>	1, 2								
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>		352 708	-	-	-	-	-	352 708	381 941
Local Government Equitable Share		347 834						347 834	413 855
Finance Management	3	1 250						1 250	1 000
Municipal Systems Improvement									
Water Services Operating Subsidy									
EPWP Incentive		3 624						3 624	
Other transfers and grants [insert description]									
<b>Provincial Government:</b>		2 311	-	-	(400)	-	(400)	1 911	2 922
Shared services		400			(400)		(400)	-	900
Art centre Subsidies (Indonsa Grant)		1 911						1 911	2 022
Councillor Training	4								
Growth Development summit									
Environmental Management Framework and Strategic Environm	5								
<b>District Municipality:</b>		-	-	-	-	-	-	-	-
[insert description]									
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-
[insert description]									
<b>Total Operating Transfers and Grants</b>	6	355 019	-	-	(400)	-	(400)	354 619	384 863
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>		437 625	-	-	29 244	-	29 244	466 869	431 685
Municipal Infrastructure Grant (MIG)		218 314						218 314	235 355
Regional Bulk Infrastructure		108 011			29 244		29 244	137 255	60 322
Rural Roads Asset Managemnt Systems Grant		2 229						2 229	2 375
Municipal Water Infrastructure Grant									
Water services infrastructure Grant		109 071						109 071	133 633
Rural sanitation									
Massification									
Drought relief									
Other capital transfers [insert description]									
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-
Airport									
ACIP									
<b>District Municipality:</b>		-	-	-	-	-	-	-	-
[insert description]									
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-
[insert description]									
<b>Total Capital Transfers and Grants</b>	6	437 625	-	-	29 244	-	29 244	466 869	431 685
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		792 644	-	-	28 844	-	28 844	821 488	816 548

**References**

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually RECEIVED; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved
- E = B + C + D
- Adjusted Budget F = (A or A1/2 etc) + E

Choose name from list - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2016/17							Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>R thousands</b>										
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		352 708	-	-	-	-	-	352 708	381 941	414 852
Local Government Equitable Share		347 834					-	347 834	380 691	413 852
Finance Management		1 250					-	1 250	1 250	1 000
Municipal Systems Improvement							-	-		
Water Services Operating Subsidy							-	-		
EPWP Incentive		3 624					-	3 624		
Other transfers and grants [Insert description]							-	-		
<b>Provincial Government:</b>		2 311	-	-	(400)	-	(400)	1 911	2 922	3 135
Shared services		400			(400)		(400)	-	900	1 000
Art centre Subsidies (Indonsa Grant)		1 911					-	1 911	2 022	2 135
Councillor Training							-	-		
Growth Development summit							-	-		
Environmental Management Framework and Strategic Environment grant							-	-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[Insert description]							-	-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[Insert description]							-	-		
<b>Total operating expenditure of Transfers and Grants:</b>		355 019	-	-	(400)	-	(400)	354 619	384 863	417 992
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		437 625	-	-	29 244	-	29 244	466 869	431 685	379 341
Municipal Infrastructure Grant (MIG)		218 314					-	218 314	235 355	249 631
Regional Bulk Infrastructure		108 011			29 244		29 244	137 255	60 322	23 200
Rural Roads Asset Management Systems Grant		2 229					-	2 229	2 375	2 516
Municipal Water Infrastructure Grant							-	-		
Water services infrastructure Grant		109 071					-	109 071	133 633	104 000
Rural sanitation							-	-		
Massification							-	-		
Drought relief							-	-		
Other capital transfers [Insert description]							-	-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Airport							-	-		
ACIP							-	-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[Insert description]							-	-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[Insert description]							-	-		
<b>Total capital expenditure of Transfers and Grants</b>		437 625	-	-	29 244	-	29 244	466 869	431 685	379 341
<b>Total capital expenditure of Transfers and Grants</b>		792 644	-	-	28 844	-	28 844	821 488	816 548	797 341

References

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts: = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6.  $E = B + C + D$
7. Adjusted Budget  $F = (A \text{ or } A1/2 \text{ etc}) + E$

Choose name from list - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2016/17							Budget Year +1	Budget Year
		Original	Prior Adjusted	Multi-year	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget		capital	Govt			Budget	Budget	Budget
R thousands		A	2	3	4	5	6	7		
		A1	B	C	D	E	F			
<b>Operating transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year						1 500	1 500	1 500		
Current year receipts		352 708					-	352 708	381 941	414 855
Conditions met - transferred to revenue		352 708	-	-	-	1 500	1 500	354 208	381 941	414 855
Conditions still to be met - transferred to liabilities							-	-		
<b>Provincial Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts		2 311			(400)		(400)	1 911	2 922	3 135
Conditions met - transferred to revenue		2 311	-	-	(400)	-	(400)	1 911	2 922	3 135
Conditions still to be met - transferred to liabilities							-	-		
<b>District Municipality:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Other grant providers:</b>										
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		355 019	-	-	(400)	1 500	1 100	356 119	384 863	417 994
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts		437 625			29 244		29 244	466 869	431 685	379 347
Conditions met - transferred to revenue		437 625	-	-	29 244	-	29 244	466 869	431 685	379 347
Conditions still to be met - transferred to liabilities							-	-		
<b>Provincial Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>District Municipality:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Other grant providers:</b>										
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		437 625	-	-	29 244	-	29 244	466 869	431 685	379 347
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		792 644	-	-	28 844	1 500	30 344	822 988	816 548	797 341
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

**References**

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E



**Choose name from list - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -**

[illegible]



[illegible]

Summary of remuneration		Ref	Budget Year 2016/17									
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
R thousands			A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
<b>Councillors (Political Office Bearers plus Other)</b>												
	Basic Salaries and Wages		4 156						300	300	4 456	7.2%
	Pension and UIF Contributions		385						-	-	385	0.0%
	Medical Aid Contributions		87						-	-	87	0.0%
	Motor Vehicle Allowance		1 431						-	-	1 431	0.0%
	Cellphone Allowance		292						-	-	292	0.0%
	Housing Allowances								-	-	-	
	Other benefits and allowances								-	-	-	
	<b>Sub Total - Councillors</b>		6 401						300	300	6 701	4.7%
	<b>% Increase</b>			(0)							0	
<b>Senior Managers of the Municipality</b>												
	Basic Salaries and Wages		5 174		8 446					8 446	13 620	163.5%
	Pension and UIF Contributions		89						-	-	89	0.0%
	Medical Aid Contributions		185						-	-	185	0.0%
	Overtime		-						-	-	-	
	Performance Bonus		-						-	-	-	
	Motor Vehicle Allowance		1 800						-	-	1 800	0.0%
	Cellphone Allowance		44						-	-	44	0.0%
	Housing Allowances								-	-	-	
	Other benefits and allowances		526						-	-	526	
	Payments in lieu of leave								-	-	-	
	Long service awards								-	-	-	
	Post-retirement benefit obligations								-	-	-	
	<b>Sub Total - Senior Managers of Municipality</b>	5	7 618		8 446				-	8 446	16 264	108.0%
	<b>% Increase</b>			(0)							0	
<b>Other Municipal Staff</b>												
	Basic Salaries and Wages		112 592								112 592	0.0%
	Pension and UIF Contributions		14 671						-	-	14 671	0.0%
	Medical Aid Contributions		8 624						-	-	8 624	0.0%
	Overtime		-						-	-	-	
	Performance Bonus		-						-	-	-	
	Motor Vehicle Allowance		5 917						-	-	5 917	0.0%
	Cellphone Allowance		486						-	-	486	0.0%
	Housing Allowances		919						-	-	919	
	Other benefits and allowances		2 482						-	-	2 482	
	Payments in lieu of leave								-	-	-	
	Long service awards								-	-	-	
	Post-retirement benefit obligations								-	-	-	
	<b>Sub Total - Other Municipal Staff</b>	5	145 691						-		145 691	0.0%
	<b>% Increase</b>											
<b>Total Parent Municipality</b>												
			158 909		8 446				300	8 746	168 656	5.5%
<b>Board Members of Entities</b>												
	Basic Salaries and Wages										-	
	Pension and UIF Contributions										-	
	Medical Aid Contributions										-	
	Overtime										-	
	Performance Bonus										-	
	Motor Vehicle Allowance										-	
	Cellphone Allowance										-	
	Housing Allowances										-	
	Other benefits and allowances										-	
	Board Fees										-	
	Payments in lieu of leave										-	
	Long service awards										-	
	Post-retirement benefit obligations										-	
	<b>Sub Total - Board Members of Entities</b>		-						-		-	
	<b>% Increase</b>											
<b>Senior Managers of Entities</b>												
	Basic Salaries and Wages										-	
	Pension and UIF Contributions										-	
	Medical Aid Contributions										-	
	Overtime										-	
	Performance Bonus										-	
	Motor Vehicle Allowance										-	
	Cellphone Allowance										-	
	Housing Allowances										-	
	Other benefits and allowances										-	
	Payments in lieu of leave										-	
	Long service awards										-	
	Post-retirement benefit obligations										-	
	<b>Sub Total - Senior Managers of Entities</b>		-						-		-	
	<b>% Increase</b>											
<b>Other Staff of Entities</b>												
	Basic Salaries and Wages										-	
	Pension and UIF Contributions										-	
	Medical Aid Contributions										-	
	Overtime										-	
	Performance Bonus										-	
	Motor Vehicle Allowance										-	
	Cellphone Allowance										-	

12. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

Choose name from list - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - COUNCIL																
Vote 2 - CORPORATE SERVICES		36 573	36 573	36 573	36 573	36 573	36 573	40 337	40 337	40 337	40 337	40 337	40 337	461 460	467 666	474 202
Vote 3 - FINANCE		219	219	219	219	219	219	219	219	219	219	219	219	2 628	3 275	3 516
Vote 4 - PLANNING & WSA		159	159	159	159	159	159	159	159	159	159	159	159	1 911	2 022	2 139
Vote 5 - COMMUNITY DEVELOPMENT		36 585	36 585	36 585	36 585	36 585	36 585	41 459	41 459	41 459	41 459	41 459	41 459	468 264	428 310	376 831
Vote 6 - TECHNICAL SERVICES																
Vote 7 - WATER PURIFICATION																
Vote 8 - WATER DISTRIBUTION		1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	13 851	14 765	15 636
Vote 9 - WASTE WATER		448	448	448	448	448	448	448	448	448	448	448	448	5 380	5 713	6 050
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Total Revenue by Vote		75 139	75 139	75 139	75 139	75 139	75 139	83 777	83 777	83 777	83 777	83 777	83 777	953 494	922 751	878 374
Expenditure by Vote																
Vote 1 - COUNCIL		3 325	3 325	3 325	3 325	3 325	3 325	3 808	3 808	3 808	3 808	3 808	3 808	42 798	38 342	41 613
Vote 2 - CORPORATE SERVICES		5 964	5 964	5 964	5 964	5 964	5 964	5 514	5 514	5 514	5 514	5 514	5 514	68 868	83 084	99 759
Vote 3 - FINANCE		6 567	6 567	6 567	6 567	6 567	6 567	6 716	6 716	6 716	6 716	6 716	6 716	79 694	83 505	88 480
Vote 4 - PLANNING & WSA		1 175	1 175	1 175	1 175	1 175	1 175	1 592	1 592	1 592	1 592	1 592	1 592	16 602	14 923	15 781
Vote 5 - COMMUNITY DEVELOPMENT		3 800	3 800	3 800	3 800	3 800	3 800	4 007	4 007	4 007	4 007	4 007	4 007	46 841	46 726	48 317
Vote 6 - TECHNICAL SERVICES		1 801	1 801	1 801	1 801	1 801	1 801	3 955	3 955	3 955	3 955	3 955	3 955	34 535	22 898	24 214
Vote 7 - WATER PURIFICATION		8 141	8 141	8 141	8 141	8 141	8 141	8 141	8 141	8 141	8 141	8 141	8 141	97 688	102 301	93 239
Vote 8 - WATER DISTRIBUTION		7 042	7 042	7 042	7 042	7 042	7 042	7 042	7 042	7 042	7 042	7 042	7 042	84 507	88 366	98 185
Vote 9 - WASTE WATER		714	714	714	714	714	714	714	714	714	714	714	714	8 571	8 919	9 439
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Total Expenditure by Vote		38 529	38 529	38 529	38 529	38 529	38 529	41 489	41 489	41 489	41 489	41 489	41 489	480 104	491 066	499 027
Surplus/ (Deficit)		36 610	36 610	36 610	36 610	36 610	36 610	42 288	42 288	42 288	42 288	42 288	42 288	473 390	431 685	379 347

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

Choose name from list - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) -

Description - Standard classification		Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
			Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>Revenue - Standard</b>																		
<b>Governance and administration</b>																		
Executive and council			36 573	36 573	36 573	36 573	36 573	36 573	40 337	40 337	40 337	40 337	40 337	461 460	467 666	474 202		
Budget and treasury office			36 573	36 573	36 573	36 573	36 573	36 573	40 337	40 337	40 337	40 337	40 337	461 460	467 666	474 202		
Corporate services			159	159	159	159	159	159	159	159	159	159	159	1 911	2 022	2 139		
<b>Community and public safety</b>																		
Community and social services			159	159	159	159	159	159	159	159	159	159	159	1 911	2 022	2 139		
Sport and recreation																		
Public safety																		
Housing																		
Health																		
<b>Economic and environmental services</b>																		
Planning and development			219	219	219	219	219	219	219	219	219	219	219	2 629	3 275	3 516		
Road transport			219	219	219	219	219	219	219	219	219	219	219	2 629	3 275	3 516		
Environmental protection																		
<b>Trading services</b>																		
Electricity			38 188	38 188	38 188	38 188	38 188	38 188	43 062	43 062	43 062	43 062	43 062	487 484	449 788	398 517		
Water			37 739	37 739	37 739	37 739	37 739	37 739	42 613	42 613	42 613	42 613	42 613	482 115	444 075	392 467		
Waste water management			448	448	448	448	448	448	448	448	448	448	448	5 380	5 713	6 050		
Waste management																		
<b>Other</b>																		
<b>Total Revenue - Standard</b>			<b>75 139</b>	<b>75 139</b>	<b>75 139</b>	<b>75 139</b>	<b>75 139</b>	<b>75 139</b>	<b>83 777</b>	<b>83 777</b>	<b>83 777</b>	<b>83 777</b>	<b>83 777</b>	<b>953 484</b>	<b>922 751</b>	<b>878 374</b>		
<b>Expenditure - Standard</b>																		
<b>Governance and administration</b>																		
Executive and council			15 856	15 856	15 856	15 856	15 856	15 856	16 038	16 038	16 038	16 038	16 038	191 361	205 931	209 853		
Budget and treasury office			3 325	3 325	3 325	3 325	3 325	3 325	3 808	3 808	3 808	3 808	3 808	42 788	39 342	41 613		
Corporate services			6 567	6 567	6 567	6 567	6 567	6 567	6 716	6 716	6 716	6 716	6 716	79 694	83 505	88 480		
<b>Community and public safety</b>																		
Community and social services			5 984	5 984	5 984	5 984	5 984	5 984	5 514	5 514	5 514	5 514	5 514	68 868	83 084	99 759		
Sport and recreation			3 800	3 800	3 800	3 800	3 800	3 800	4 007	4 007	4 007	4 007	4 007	48 841	48 726	48 317		
Public safety			3 800	3 800	3 800	3 800	3 800	3 800	4 007	4 007	4 007	4 007	4 007	48 841	48 726	48 317		
Housing																		
Health																		
<b>Economic and environmental services</b>																		
Planning and development			1 175	1 175	1 175	1 175	1 175	1 175	1 592	1 592	1 592	1 592	1 592	16 602	14 923	15 781		
Road transport			1 175	1 175	1 175	1 175	1 175	1 175	1 592	1 592	1 592	1 592	1 592	16 602	14 923	15 781		
Environmental protection																		
<b>Trading services</b>																		
Electricity			17 698	17 698	17 698	17 698	17 698	17 698	19 852	19 852	19 852	19 852	19 852	225 301	223 486	225 077		
Water			16 983	16 983	16 983	16 983	16 983	16 983	19 138	19 138	19 138	19 138	19 138	216 730	214 566	215 638		
Waste water management			714	714	714	714	714	714	714	714	714	714	714	8 571	8 919	9 439		
Waste management																		
<b>Other</b>																		
<b>Total Expenditure - Standard</b>			<b>38 529</b>	<b>38 529</b>	<b>38 529</b>	<b>38 529</b>	<b>38 529</b>	<b>38 529</b>	<b>41 489</b>	<b>41 489</b>	<b>41 489</b>	<b>41 489</b>	<b>41 489</b>	<b>480 104</b>	<b>481 068</b>	<b>489 027</b>		
<b>Surplus (Deficit) 1.</b>			<b>36 610</b>	<b>36 610</b>	<b>36 610</b>	<b>36 610</b>	<b>36 610</b>	<b>36 610</b>	<b>42 288</b>	<b>42 288</b>	<b>42 288</b>	<b>42 288</b>	<b>42 288</b>	<b>473 390</b>	<b>431 685</b>	<b>379 347</b>		
<b>References</b>																		

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

Choose name from list - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue By Source</b>																
Property rates																
Property rates - penalties & collection charges																
Service charges - electricity revenue																
Service charges - water revenue																
Service charges - sanitation revenue																
Service charges - refuse																
Service charges - other																
Rental of facilities and equipment																
Interest earned - external investments																
Interest earned - outstanding debtors																
Dividends received																
Fines																
Libences and permits																
Agency services																
Transfers recognised - operational																
Other revenue																
Gains on disposal of PPE																
<b>Total Revenue</b>																
<b>Expenditure By Type</b>																
Employees related costs																
Remuneration of councillors																
Debt impairment																
Depreciation & asset impairment																
Finance charges																
Bulk purchases																
Other materials																
Contracted services																
Grants and subsidies																
Other expenditure																
Loss on disposal of PPE																
<b>Total Expenditure</b>																
<b>Surplus/(Deficit)</b>																
Transfers recognised - capital																
Contributions																
Contributed assets																
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>																

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

Choose name from list - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Cash Receipts By Source</b>	1																
Property rates																	
Property rates - penalties & collection charges																	
Service charges - electricity revenue																	
Service charges - water revenue		1 154	1 154	1 154	1 154	1 154	1 154	1 323	1 323	1 323	1 323	1 323	1 330	14 870	14 765	15 636	
Service charges - sanitation revenue		448	448	448	448	448	448	496	496	496	496	496	496	5 664	5 713	6 050	
Service charges - refuse																	
Service charges - other		7	7	7	7	7	7	10	10	10	10	10	10				
Rental of facilities and equipment		167	167	167	167	167	167	633	633	633	633	633	633	4 800	2 000	2 124	
Interest earned - external investments								13	13	13	13	13	14	80			
Interest earned - outstanding debtors																	
Dividends received																	
Fines																	
Liabilities and permits																	
Agency services																	
Transfer receipts - operational		29 585	29 585	29 585	29 585	29 585	29 585	29 518	29 518	29 518	29 518	29 518	29 518	354 619	384 863	417 994	
Other revenue		3 496	3 496	3 496	3 496	3 496	3 496	5 936	5 936	5 936	5 936	5 936	5 793	56 406	58 213	51 936	
<b>Cash Receipts by Source</b>		<b>34 857</b>	<b>34 857</b>	<b>34 857</b>	<b>34 857</b>	<b>34 857</b>	<b>34 857</b>	<b>37 929</b>	<b>37 929</b>	<b>37 929</b>	<b>37 929</b>	<b>37 929</b>	<b>37 754</b>	<b>436 540</b>	<b>465 647</b>	<b>493 839</b>	
<b>Other Cash Flows by Source</b>																	
Transfers receipts - capital		36 469	36 469	36 469	36 469	36 469	36 469	41 343	41 343	41 343	41 343	41 343	41 343	466 869	431 685	379 347	
Contributions & Contributed assets																	
Proceeds on disposal of PPE																	
Short term loans																	
Borrowing long term/refinancing																	
Increase (decrease) in consumer deposits																	
Decrease (increase) in non-current debtors																	
Decrease (increase) other non-current receivables																	
Decrease (increase) in non-current investments																	
<b>Total Cash Receipts by Source</b>		<b>71 326</b>	<b>71 326</b>	<b>71 326</b>	<b>71 326</b>	<b>71 326</b>	<b>71 326</b>	<b>79 272</b>	<b>79 272</b>	<b>79 272</b>	<b>79 272</b>	<b>79 272</b>	<b>79 097</b>	<b>903 409</b>	<b>897 332</b>	<b>873 166</b>	
<b>Cash Payments by Type</b>																	
Employee related costs		12 792	12 792	12 792	12 792	12 792	12 792	14 250	14 250	14 250	14 250	14 250	14 250	162 254	169 488	194 055	
Remuneration of councillors		533	533	533	533	533	533	533	533	533	533	533	533	6 401	6 766	7 151	
Finance charges																	
Bulk purchases - Electricity		2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	29 669	31 472	32 252	
Bulk purchases - Water & Sewer		3 518	3 518	3 518	3 518	3 518	3 518	3 518	3 518	3 518	3 518	3 518	3 518	42 210	44 797	46 208	
Other materials																	
Contracted services		3 379	3 379	3 379	3 379	3 379	3 379	3 379	3 379	3 379	3 379	3 379	3 379	40 544	32 559	34 518	
Transfers and grants - other municipalities																	
Transfers and grants - other																	
Other expenditure		9 492	9 492	9 492	9 492	9 492	9 492	9 827	9 827	9 827	9 827	9 827	9 827	115 914	128 804	105 410	
<b>Cash Payments by Type</b>		<b>32 186</b>	<b>32 186</b>	<b>32 186</b>	<b>32 186</b>	<b>32 186</b>	<b>32 186</b>	<b>33 979</b>	<b>33 979</b>	<b>33 979</b>	<b>33 979</b>	<b>33 979</b>	<b>33 979</b>	<b>396 992</b>	<b>413 865</b>	<b>419 595</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		36 610	36 610	36 610	36 610	36 610	36 610	42 288	42 288	42 288	42 288	42 288	42 288	473 390	431 685	379 347	
Repayment of borrowing																	
Other Cash Flows/Payments																	
<b>Total Cash Payments by Type</b>		<b>68 797</b>	<b>68 797</b>	<b>68 797</b>	<b>68 797</b>	<b>68 797</b>	<b>68 797</b>	<b>76 267</b>	<b>76 267</b>	<b>76 267</b>	<b>76 267</b>	<b>76 267</b>	<b>76 267</b>	<b>870 383</b>	<b>845 570</b>	<b>796 942</b>	
<b>NET INCREASE/DECREASE IN CASH HELD</b>		<b>2 529</b>	<b>2 529</b>	<b>2 529</b>	<b>2 529</b>	<b>2 529</b>	<b>2 529</b>	<b>3 004</b>	<b>3 004</b>	<b>3 004</b>	<b>3 004</b>	<b>3 004</b>	<b>2 829</b>	<b>33 027</b>	<b>51 762</b>	<b>74 244</b>	
Cash/cash equivalent: at the month/year beginning:		(45 481)	(42 952)	(40 422)	(37 893)	(35 364)	(32 835)	(30 306)	(27 301)	(24 297)	(21 292)	(18 288)	(15 283)	(45 481)	(12 454)	39 308	
Cash/cash equivalent at the month/year end:		(42 952)	(40 422)	(37 893)	(35 364)	(32 835)	(30 306)	(27 301)	(24 297)	(21 292)	(18 288)	(15 283)	(12 454)	(45 481)	39 308	113 552	

Choose name from list - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1															
Multi-year expenditure appropriation																
Vote 1 - COUNCIL																
Vote 2 - CORPORATE SERVICES																
Vote 3 - FINANCE																
Vote 4 - PLANNING & WSA																
Vote 5 - COMMUNITY DEVELOPMENT																
Vote 6 - TECHNICAL SERVICES																
Vote 7 - WATER PURIFICATION																
Vote 8 - WATER DISTRIBUTION																
Vote 9 - WASTE WATER																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Capital Multi-year expenditure sub-total	3															
Single-year expenditure appropriation																
Vote 1 - COUNCIL																
Vote 2 - CORPORATE SERVICES																
Vote 3 - FINANCE																
Vote 4 - PLANNING & WSA																
Vote 5 - COMMUNITY DEVELOPMENT																
Vote 6 - TECHNICAL SERVICES																
Vote 7 - WATER PURIFICATION																
Vote 8 - WATER DISTRIBUTION																
Vote 9 - WASTE WATER																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Capital single-year expenditure sub-total	3															
Total Capital Expenditure	2															
References																
1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates																
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5																

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

Choose name from list - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) -

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Capital Expenditure - Standard																	
Governance and administration																	
Executive and council		125	125	125	125	125	125	583	583	583	583	583	1 633	5 300	-	-	
Budget and treasury office		125	125	125	125	125	125	167	167	167	167	167	167	1 000	-	-	
Corporate services								417	417	417	417	417	417	1 800	-	-	
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	2 500	-	-	
Community and social services														-	-	-	
Sport and recreation														-	-	-	
Public safety														-	-	-	
Housing														-	-	-	
Health														-	-	-	
Economic and environmental services														-	-	-	
Planning and development		186	186	186	186	186	186	186	186	186	186	186	186	2 229	2 375	2 516	
Road transport		186	186	186	186	186	186	186	186	186	186	186	186	2 229	2 375	2 516	
Environmental protection														-	-	-	
Trading services		36 300	36 300	36 300	36 300	36 300	36 300	41 344	41 344	41 344	41 344	41 344	41 344	465 861	429 310	376 831	
Electricity														-	-	-	
Water		36 300	36 300	36 300	36 300	36 300	36 300	41 344	41 344	41 344	41 344	41 344	41 344	465 861	429 310	376 831	
Waste water management														-	-	-	
Waste management														-	-	-	
Other														-	-	-	
Total Capital Expenditure - Standard		36 610	36 610	36 610	36 610	36 610	36 610	42 113	42 113	42 113	42 113	42 113	43 163	473 390	431 685	379 347	

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement



Choose name from list - Supporting Table SB16a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2018/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands												
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		437 625	-	29 244	-	-	-	-	29 244	466 861	431 885	379 347
Infrastructure - Road transport		2 229	-	-	-	-	-	-	-	2 229	2 375	2 516
Roads, Pavements & Bridges		2 229	-	-	-	-	-	-	-	2 229	2 375	2 516
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Distribution		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		435 396	-	29 244	-	-	-	-	29 244	464 640	429 310	378 831
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		435 396	-	29 244	-	-	-	-	29 244	464 640	429 310	378 831
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Refeculation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		1 700	-	3 821	-	-	-	-	3 821	5 521	-	-
General vehicles		-	-	2 500	-	-	-	-	2 500	2 500	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		500	-	-	-	-	-	-	-	500	-	-
Furniture and other office equipment		200	-	300	-	-	-	-	300	500	-	-
Abolition		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		1 000	-	1 021	-	-	-	-	1 021	2 021	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	1 000	-	-	-	-	1 000	1 000	-	-
Statue		-	-	1 000	-	-	-	-	1 000	1 000	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets to be adjusted</b>	1	438 325	-	34 065	-	-	-	-	34 065	473 390	431 885	379 347
<b>Specialised vehicles</b>	18	-	-	-	-	-	-	-	-	-	-	-
Taxis		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Concave		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

#### References

1. Total Capital Expenditure on new assets (SB16a) plus Total Capital Expenditure on renewal of existing assets (SB16b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology buildings (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes land and buildings required by that infrastructure and vehicles plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(a) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

12. Adjustments - "Other" Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (see

13.  $G = B + C + D + E + F$

14. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

Choose name from list - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

[illegible]



Choose name from list - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Choose Name from list - Supporting Table SB10c Adjustments Budget - expenditure on repairs and maintenance by asset class -												
Description	Ref	Budget Year 2016/17									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		25 148	-	-	-	-	-	-	-	25 148	26 707	28 283
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		25 148	-	-	-	-	-	-	-	23 148	26 707	28 283
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		25 148	-	-	-	-	-	-	-	25 148	26 707	28 283
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
<b>Community</b>		100	-	-	-	-	-	-	-	100	106	112
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		100	-	-	-	-	-	-	-	100	106	112
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		7 349	-	-	-	-	-	-	-	7 349	7 779	8 238
General vehicles		6 250	-	-	-	-	-	-	-	6 250	6 638	7 029
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		12	-	-	-	-	-	-	-	12	-	-
Furniture and other office equipment		62	-	-	-	-	-	-	-	62	53	56
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		1 025	-	-	-	-	-	-	-	1 025	1 089	1 153
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	32 597	-	-	-	-	-	-	-	32 597	34 593	36 633
<b>Specialised vehicles</b>	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-



Choose name from list - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

[illegible]







Choose name from list - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Revenue By Municipal Entity</b>												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Operating Revenue</b>	1	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure By Municipal Entity</b>												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Operating Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure By Municipal Entity</b>												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Capital Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-

**References**

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. H = B + C + D + E + F + G
11. Adjusted Budget (I) = (A or A1/2 etc) + H

## **6. Overview of the adjustment Budget Process**

### **Political oversight of the budget process**

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guide the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must coordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organizations such as portfolio Committees.

### **Schedule of Key Deadlines relating to budget and IDP process [MFMA s 21(1) (b)]**

The IDP and Budget time schedule of the 2016/2017 budget cycle was approved by Council on during 02 September 2016, 10 months before the start of the budget year in compliance with legislative directives.

The IDP and Budget Process Plan ensure that the role-players within the process are well prepared. All activities outlined within this document have been prepared in close inter-relation with the Framework that governs both the District and all local municipalities.

### **Process used to integrate the review of the IDP and preparation of the Budget**

Updating the adjustment Budget is an evolving and re-iterative process over a 10 month period. The initial parallel process commenced with the consultative process of the IDP in 2016 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

- **Stakeholders involved in consultations**

The draft and final budget will be provided to National Treasury and Provincial Treasury.

- **Process and media used to provide information on the Budget to the community**

There are budget and IDP meetings to be held throughout Zululand and all members of the public were urged to attend.

- **Methods employed to make the Budget document available (including websites)**

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2016/2017), advertisements will be placed in newspapers. In compliance with S22 of the MFMA, the adjustment Budget documentations are published on the municipality's website.

## **7 OVERVIEW OF ADJUSTMENT BUDGET ALIGNMENT WITH IDP**

### **Integrated Development Plan Review Process**

The Integrated Development Plan (IDP) Review Process is a vehicle through which Municipalities prepare strategic development plans called Integrated Development Plans for a five-year period. Because service delivery is progressive in nature, the IDP must be reviewed annually to keep up with the evolving nature of communities.

The Zululand District Municipality will embark on it's the forth IDP Review of the Second 5 Year cycle of IDPs which commenced from the 2015/16 - 2019/20 financial years.

### **Legal Status**

The IDP is a legislative requirement, has a legal status and therefore supersedes all other plans that guide development at local government level.

### **❖ Vision**

We are the Zululand region and proud of our heritage. We are mindful of the needs of the poor and we seek to reflect the aspirations of our communities. We are committed to responsible and accountable actions, tolerance and concern for racial harmony, the protection of our environment, and the strengthening of the role of women and youth. We will strive to improve the quality of life in Zululand by providing sustainable infrastructure, promoting economic development and building capacity within our communities. " We serve our people."

### **❖ Mission**

To create an affluent district by:

- Provision of optimal delivery of essential services;
- Supporting sustainable local economic development; and
- Community participation in service delivery

### **❖ Core Values**

- Transparency
- Commitment
- Innovation
- Integrity
- Co-operation

**The above vision strategic focus areas of the Zululand District Municipality are:**

- To facilitate the delivery of sustainable infrastructure and services
- To promote economic development
- To promote social development

**Zululand District Municipality (Key Performance Areas)**

These focus areas are broken down to objectives and strategies, which is used to set KPIs for the measurement of the Municipality's performance, and progress with its service delivery mandate. It is important to note that the national KPAs as set that relate to:

- community participation,
- good governance,
- municipal transformation
- And financial viability is considered as of a crosscutting nature and therefore forms an integral part of each of the three/strategic focus areas.

## **08. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS**

### **1. KEY FINANCIAL INDICATORS AND RATIOS**

Information regarding key financial indicators and ratios are provided on supporting table SB 4.

### **2. MEASURABLE PERFORMANCE OBJECTIVES**

Information regarding revenue is provided as follows:

- **Revenue for each vote:** Table B 3 Budgeted Financial Performance (revenue and expenditure by municipal vote)
- **Revenue for each source:** Table B4 Budgeted Financial Performance (revenue and expenditure)

#### **Provision of free basic services:**

More details are provided in Table B10 Basic service delivery measurement.

## **09. OVERVIEW OF BUDGET ASSUMPTIONS**

### **Expenditure**

#### **Salaries and Allowances**

It is assumed that salaries of employees and councillors will in terms of the National Bargain Council negotiations of salary increases for the following three years. The following was negotiated for 2016/2017 namely:

Salary increase has been provided for 7% actual increase. Some allowances for Councillors were cut for the 2016/17 financial year e.g. Cell phone allowances. Employee related cost reflect a small change compared to the previous budget, an employee social contribution (group life) has been phased out on the budget year; therefore reflecting a negative effect on the budget. There has been no new posts introduced, therefore showing a slight increase on the budget. Upper limits were considered whilst budgeting for Councillors Allowance

#### **General expenditure**

It is assumed that costs for services will increase in line with the CPIX. The current oil price is a concern and it is expected that the fuel price hikes will have a substantial effect on expenditure. It is also assumed that the capital projects for 2016/2017 will be completed during the financial year as there were budgeted for, the depreciation of such projects as per general recognized accounting practice (GRAP) is also taken in to account.

The depreciation for 2016/2017 is projected because there are projects that will be capitalised to assets which are still in work in progress. That will accelerate the depreciation expense. The depreciation will be funded by our reserves.

General expense consist of all expenses that are not allocated specific space in the template, that is why it will be seen to be more than 10%.

#### **Repairs and Maintenance**

It is assumed that municipal infrastructure and assets will be maintained and there will be no adjustment. No major breakages will take place during the financial year. Our repairs and maintenance are mainly contracted therefore; they do not include employee related and other materials costs. Major part of PPE net asset value constitutes of WIP that is not due for repairs and maintenance

#### **Finance costs**

Interest is not allocated since it is assumed we will pay no interest during the financial year.

### **Bulk Purchases**

It is assumed that electricity tariffs of Eskom will increase by 9.4% as from 1 July 2016, as approved by NERSA.

### **Depreciation and Asset impairment**

The Budget for depreciation and asset impairment has increased significantly; this calculation was made taking into account the current year's depreciation year to date movement, assets still to be capitalized (WIP) and new infrastructure to erect in the budget year.

### **Contracted services**

Contracted services include all services are contracted and also repairs and maintenance since our repairs and maintenance are provided external. In terms of proper assignment of variable cost for vehicles allocated to rural schemes certain portion of Operation of Rural Schemes budget has been allocated to correct votes

### **Bank charges**

Bank charges are classified in SA1 as general expenses

### **Service Delivery**

The municipal budget and IDP focus on service delivery objectives and priorities; these are the provision of clean water and sanitation through the development of sustainable infrastructure, and the provision of decent employment opportunities. Infrastructure makes most part of our capital expenditure. Service standards are to be tabled together with the final budget.

### **mSCOA budgeting**

mSCOA budget is included in the adjustment budget.

### **Trading services**



The Municipality is dominated by indigent rural households and poor communities; currently a trade loss is unavoidable because most household are not billed for water and sanitation services.

#### **SA 34b Renewal of assets**

Since the Municipality is grant dependent, the Municipal capital budget is driven by how much National government gazette. Renewal of assets is catered for in repairs and maintenance; after work is done we then classify whether its repairs and maintenance or renewal, if its renewal, capitalization takes place. Budget for renewal is included in the budget for repairs and maintenance.

#### **Income**

##### **Collection rate for municipal services**

It is assumed that the collection rate (percentage of service charges recovered) for the financial year will be the same as the current payment rate. In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 95%. Adequate provision is made for non-recovery.

It is assumed that in 2017/2018 and 2018/2019 the collection will be 90% and 90% respectively.

##### **Sale of water and sewerage fees**

It is assumed that the municipal Budgeted revenue will slightly increase. Tariffs have been increased on the final budget as an incentive to the billing of the already scarce water; and to discourage reckless water consumption. A trading loss indicated on table B2 is currently unavoidable because Zululand is dominated by indigent households who cannot afford to pay for water. The budget is based on the realistic billing figures.

#### **INTEREST ON INVESTMENTS**

Interest Income is expected to increase; this is shown by the increase above the budget in the midyear assessment. The investment to financial institutions depends on the interest rate of that institution during that period.

#### **Rental facilities**

The 2016/17 budget for Rental of facilities and equipment will slightly increase to take care of slightly annual increase was based on signed contractual agreements

### **Other revenue**

Other revenue in the budget consist of the amount that will be collected during the year such as meter testing, tender fees, indonsa hall hire, indonsa deposit refundable etc. The other potion of revenue is not collectable revenue but the funds that will be used to cater for the expenses other than those funded by grants and also to cater for backlog depreciation and provision of doubtful debts.

### **Grants**

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2016/2017financial year.

## **FINANCIAL POSITION**

### **Property Plant and Equipment**

It is assumed that looking at our current funding there will be an increase in addition to PPE in the adjustment budget 2016/2017.

### **Transfers and grants – capital**

The Division of Revenue Act has gazetted all capital grants to be received.

Other Grants

The following grants are gazetted by provincial treasury in terms of section 30(2) of Division of revenue bill 2016.

Art centre subsidies (Indonsa Grant)

### **Cash flow**

The assumed collection rate based on the current collection level is 95% of billable revenue, taking into account that there are debtors paying for 2015/2016 debts.

The figure for other revenue is assumed based on the last financial year AFS and current collection.

All other activities are assumed based on the previous financial statements information and talking into account the current movements.

In terms circular 58 a municipality must show the anticipated reclaimed VAT under 'current assets' on its Budgeted Statement of Financial Position (Table A6), which would flow through to the Budgeted Cash Flow (Table A7) (i.e. the reclaimed VAT does not get recorded as 'own revenue' on the Budgeted Statement of Financial Performance, but as a cash receipt on the Budgeted Cash Flow);

## **10 OVERVIEW OF BUDGET FUNDING**

### **SUMMARY**

The operating budget for 2016/2017 to 2018/2019 will be financed as follows:

	<b>2016/2017</b>	<b>2017/2018</b>	<b>2018/2019</b>
Provincial and National Operating Grants	354 619 000	384 863 000	417 994 000
Depreciation Reserve	45 761 000	48 597 765	51 124 848
Accumulated Surplus	60 180 000	35 034 043	5 999 299
Water and sewerage charges	21082 000	20 477 702	21 685 886
Rental Income	102 000	93456	98 970
Interest Earned	4 880 000	2 000 000	2 124 000
<b>Total Operating Revenue excl. Capital Transfers</b>	<b>486 625 000</b>	<b>491 065 966</b>	<b>499 027 000</b>

The capital budget for 2016/2017 to 2018/2019 will be financed as follows:

	<b>2016/2017</b>	<b>2017/2018</b>	<b>2018/2019</b>
Own Funds	6 052 1000		
Grants	466 869 000	431 685 000	379 347 000
<b>Total Capital Budget</b>	<b>473 390 000</b>	<b>431,685,000</b>	<b>379,347,000</b>

The B5 is detailing the funding in terms of grants

### **Reserves**

The process to accumulate sufficient funds is a long term process as tariff increases must be kept to a minimum, and service delivery must be continued.

### **Sustainability of municipality**

The way that the budget is funded will ensure that the municipality will be sustainable on the short term.

### **Impact on tariffs**

The way that the budget is funded will ensure that the 10-20% increase on tariffs is sustainable, but municipality is still working on how the tariffs can be addressed and find the equitable way of balancing the tariffs. The municipality has no control over the increases of electricity tariffs and the 9.4% increase in electricity tariffs of Eskom; will have a negative impact on the local economy. Water, sewerage together with the sundry tariffs are listed in tariffs schedule.

**Collection Rate**

Income levels for service charges and rates for the budget year are based on the following

Collection rates

Water 95%

Sanitation 95%

**Investments**

Particulars of monetary investments that is projected for 2016/2017:

Investments Amount

Absa	R 30,000,000
<b>TOTAL</b>	<b>R 30,000,000</b>

**Planned proceeds of sale of assets**

No significant revenue is expected from the sale of redundant assets.

**Planned use of previous year's cash backed accumulated surplus**

The previous year's surplus is cash backed.

**New borrowings**

There are no new borrowings proposed.

### **11. EXPENDITURE ALLOCATIONS AND GRANT PROGRAMMES**

Particulars of budgeted allocations and grants

Please refer to Supporting Table SB8: Expenditure on transfers and grant programme.

### **12. ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY**

Please refer to Supporting Table SB10 Transfers and grants made by the municipality.

### **13. COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS**

Please refer to Supporting Table SB 11 Councillors Allowances, Senior Managers and all employees.

Costs to Municipality: Councillors

Speaker (1)	R 643,204
Executive Mayor (1)	R 785,483
Deputy Executive Mayor (1)	R 388,961
Executive Committee (4)	R 2,378,295
Other Councillors (28)	R 2,505,020
	<b>R 6,700,963</b>

#### **Senior Managers**

Municipal Manager	R 1,510,845
Chief Financial Officer	R 1,264,227
Director: Corporate Services	R 1,257,143
Director: Community Services	R 1,253,236
Director: Technical Services	R 1,267,930
Director: Planning	R 1,264,132
	<b>R 7,817,513</b>

All other staff **R 139 618 888**

Number of Councillors **35**

Senior Managers **6**

Details of employee numbers can be obtained on Supporting Table SA24: Summary of personnel numbers.

#### **14. CAPITAL SPENDING DETAIL**

Information/detail regarding capital projects by vote is provided in Supporting Table SB19: Detailed capital budget.

#### **15. LEGISLATION COMPLIANCE STATUSES**

Zululand District Municipality complies in general with legislation applicable to municipalities.

- **In year reporting**

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) is progressively improving.

- **Internship programme**

The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department.

- **Budget and Treasury Office**

The Budget and Treasury Office has been established in accordance with the MFMA.

- **Audit Committee**

The Audit Committee has met three times already this financial year compared to four times per financial year as legislated.

- **Annual Report**

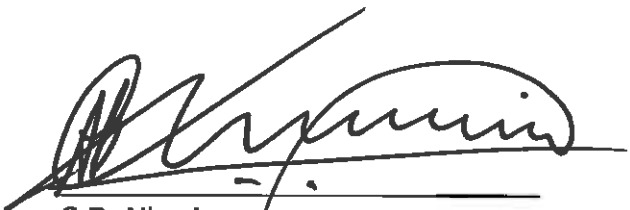
The Final 2015-2016 annual report was approved at the end of January 2016 and is 100% Complete.

#### **16 Table A10 Basic service delivery measurements**

The information in the B10 is provided or taken from the municipality WSDP for 2016/2017. The Zululand district municipality is operating in the area that is dominated by rural areas, most households seems to be indigent as were are in the process of compiling the register, the households that are getting billed are people from small urban areas, so the number of households with access to water will increase but not correlating with the increase in service charges.

## QUALITY CERTIFICATE

I, S.B. Nkosi, Acting Municipal Manager of Zululand District Municipality, hereby certify that the Adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act, and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the municipality.



S.B. Nkosi  
Acting Municipal Manager  
Zululand District Municipality (DC 26)

Date: 28/02/2017