

28 February 2011

ITEMS FOR APPROVAL BY COUNCIL

007/11/SCM

ADJUSTMENT BUDGET 2010/2011: JOE GQABI DISTRICT MUNICIPALITY: 28 FEBRUARY 2011

PURPOSE

The purpose of this report is:

- a) To seek Council's approval for an adjustment budget of the Joe Gqabi District Municipality for the 2010/2011 financial year.
- b) To adhere to the recommendation made on the Mid-year report submitted to council where a Adjustment Budget is proposed;
- c) Council's approval is needed in the event of any over-expenditure on items and votes per department.
- d) This report will serve as the review of the approved 2010/2011 budget.

BACKGROUND

- (a) The Mid-year report tabled to Council on 27 January 2011 indicated that an adjustment budget is required.
- (b) The Circular received from the Department of National Treasury regarding the 2010/2011 annual budget, stipulates that the approved budget may not be changed without a Council's Resolution in this regard.
- (c) The input received from the Eastern Cape Provincial Treasury Department must be taken into account when an adjustment budget is done.
- (d) The Joe Gqabi District Council's approval is needed if the total approved expenditure budget will be exceeded. The tables will show that the total budgeted amount submitted is less than the original budget approved by Council.
- (e) In order to stay within the total expenditure approved by council and submitted to Provincial Treasury, savings must be offered if over-expenditure occurs. However, Council approved the Virement Policy and by applying this policy over-expenditures are addressed when they occur during the budget control process. All these virements will be included in the Adjustment Budget.
- (f) Where additional Revenue was received, revenue votes have been corrected to state these increases in revenue.
- (g) In some instances the total revenue budgeted will not be achieved. The corrections of these revenue votes have been included in the Adjustment Budget.

Circular 52: National Treasury

The Circular received from the Department of National Treasury regarding the compilation of annual budgets, stipulates that the approved budget may not be changed without a Council resolution in this regard and with the approval of the Department of Finance.

As changes were identified in the Mid-year reports, the Adjustment Budget are now tabled..

par 007/11/SCM (cntd)

LEGAL IMPLICATIONS

Section 28 of the Municipal Finance Management Act (Act 56 of 2003)MFMA

Municipal adjustments budgets

- (1) A municipality may revise an approved annual budget through an adjustments budget.
- (2) An adjustments budget-
 - (a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
 - (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
 - (c) may, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
 - (d) may authorize the utilization of projected savings in one vote towards spending under another vote;
 - (e) may authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
 - (f) may correct any errors in the annual budget; and
 - (g) may provide for any other expenditure within a prescribed framework.

A summary of the nett changes from the Original 2010/2011 Budget and the 2010/2011 Adjustment Budget is shown in the table below

FINANCIAL IMPLICATION

The financial implications of this report will be change in the Original Budget for 2010/2011, approved by Council. The following table will show the result of the Adjustment Budget compared to the Original Budget.

DESCRIPTION	Original Budget 2010/2011	Adjustment Budget 2010/2011	Variance	
			R	%
Total Revenue	-491 396 755	-440 184 326	-51 212 429	-10.42%
Total Operational Expenditure	323 904 819	279 236 880	44 667 939	-13.79%
Total Capital Expenditure	166 991 496	160 897 483	6 094 013	-3.65%
Total Expenditure	490 896 315	440 134 363	50 761 952	-10.34%
Nett surplus	-500 440	-49 963	-450 477	-90.02%

Budget Year 2012/13
 Adjusted Budget
 -
 7,102
 366,256
 16,156
 389,513
 103,043
 4,587
 21,050
 996
 3,214
 2,045
 115,157
 150,081
 39,423
 -
 39,423
 -
 39,423
 39,385
 -
 -
 -
 9,385
 9,385
 3,045
 7,469
 3,212
 1,780
 1,522
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 -
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 593
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 57
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 31

par 007/11/SCM (cntd)

Reasons for deviations are:

Revenue

With the signing of the Service Level Agreements (SLA) by the Water Service Providers (WSP's) all service charges for water and sanitation had to be written back as a subsidy are now payable.

Furthermore, to comply with GRAP Standards all Internal Charges revenue and expenditure were taken out of the budget.

Operational Expenditure

As with the revenue items, the expenditure items of the WSP's had to be written back as a single amount in the form of a subsidy is paid. And the internal charges for expenditure were written back

Capital Expenditure

The small variance on Capital Expenditure can mainly be contributed to the cut in Furniture and Expenditure budgets not spend to date and will not be spend by 30 June 2011

Tables required by National Treasury

Tables required by National Treasury as stipulated in the Budget Regulations will be submitted as required. A set of these tables and schedules will be made available to Council.

Detail of the amounts stated in the above table can be seen in the attached schedules

ATTACHMENTS

*** Attached as Annexure "A" page 005 – 009 is the following Schedules, tables and graphs.

Schedule 1 – Revenue by Source

Attached please find a table and graphs showing the revenue by revenue source

Schedule 2 – Operational Expenditure by vote

Attached please find a table and graphs showing the operational expenditure by GFS vote

Schedule 3 – Capital Expenditure by vote

Attached please find the table and graphs showing capital expenditure by GFS vote

Schedule 4 – Capital Expenditure funding

Attached please find a table and graphs showing capital funding sources

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par 007/11/SCM (cntd)

RECOMMENDATIONS

- (a) That Council approves the Adjustment Budget of the municipality for the financial year 2010/2011 and indicative for the two projected outer years 2011/2012 and 2012/2013 as set-out in the following schedules
 - Operating revenue by source reflected in schedule 1;
 - Operating expenditure by GFS classification reflected in schedule 2;
 - Capital expenditure by GFS classification reflected in schedule 3; and
 - Capital funding by source reflected in schedule 4.
- (b) That Council approves the Adjusted estimated Operational Expenditure Budget for 2010/2011 to the amount of R279 236 880.
- (c) That Council approves the Adjustment Capital Budget for 2010/2011 to the amount of R160 897 483
- (d) That Council approves the Adjustment Revenue Budget for 2010/2011 to the amount of R440 184 326
- (e) That after final approval by Council, the Adjustment Budget for the 2010/2011 financial year and prescribed return forms will be submitted to the Eastern Cape Province Department of Treasury and National Treasury.

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	393
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	-
	-
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	57
	-
	-
	31

ANNEXURE "A"

PAGE 005 – 009

Original Year 12/13	Adjusted Budget
-	-
-	-
7,102	7,102
366,256	366,256
16,156	16,156
389,513	389,513
103,043	103,043
4,587	4,587
21,050	21,050
996	996
3,214	3,214
2,045	2,045
115,157	115,157
250,091	250,091
139,423	139,423
-	-
-	-
39,423	39,423
-	-
39,423	39,423
59,385	59,385
-	-
-	-
-	-
19,385	19,385
19,385	19,385
8,045	8,045
7,469	7,469
3,212	3,212
3,780	3,780
6,522	6,522
3,984	3,984
3,385	3,385
-	-
1,416	1,416
1,040	1,040
1,814	1,814
1,226	1,226
593	593
050	050
-	-
-	-
632	632
557	557
-	-
-	-
-	-
31	31

Budget Year 2012/13	-	7,102	366,256	16,156	389,513	103,043	4,587	21,050	996	3,214	2,046	115,157	250,091	139,423	-	139,423	-	139,423	159,385	-	-	159,385	159,385	126,045	777,469	93,212	23,780	786,522	169,984	159,385	-	77,416	78,040	34,814	43,226	31,593	21,050	-	-	8,632	10,557	-	-	-	-	31
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REVENUE BY SOURCE	Audited Outcomes				Medium Term Revenue and Expenditure Framework											
	2007/08		2008/09		2009/10		Budget Year 2009/10		Budget Year 2010/11		Budget Year +1 2011/12		Budget Year +2 2012/13			
	Outcome Rand	A	Outcome Rand	B	Outcome Rand	C	Adjusted Budget Rand	D	Original Budget Rand	E	Adjusted Budget Rand	F	Budget Rand	G	Budget Rand	H
Property Rates	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Rates - Penalties imposed/charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Charges	0	443 896	0	15 358 017	36 516 755	0	41 758 659	50 000	0	46 281 776	10 000	5 000	5 000	10 000	5 000	51 295 423
Regional Service Levies - Turnover	0	0	0	0	100 000	0	50 000	20 000	0	5 000	2 000	0	0	0	0	0
Regional Service Levies - Remuneration	0	0	0	0	50 000	0	11 660	11 660	0	11 660	0	0	0	0	0	13 101
Rental of facilities and equipment	18 816	6 342	0	4 870 140	8 900 000	0	8 900 000	8 900 000	0	6 570 000	3 000	0	0	0	0	6 900 000
Interest earned - External investments	4 234 645	6 155 312	0	0	214 739	0	207 000	207 000	0	3 000	0	0	0	0	0	202 000
Interest earned - Outstanding Debtors	3 160	24 734	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dividends Received	0	0	0	0	100 000	0	106 000	106 000	0	106 000	0	0	0	0	0	119 102
Fines	164 580	5 350	0	300	0	0	0	0	0	0	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income for agency services	1 306 240	1 455 738	0	0	3 159 060	0	1 584 918	1 584 918	0	0	0	0	0	0	0	1 780 814
Government Grants and Subsidies	292 599 648	253 963 455	0	299 363 409	397 363 243	0	428 835 998	428 835 998	0	430 057 484	0	0	0	0	0	409 364 133
Other Income	6 609 601	32 526 587	0	362 032	1 023 902	0	1 064 102	1 064 102	0	3 429 182	0	0	0	0	0	1 190 865
Public contributions and donations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Actuarial gains	0	0	0	5 543 047	0	0	0	0	0	0	0	0	0	0	0	0
Internal Recoveries	7 954 945	7 955 742	0	0	8 380 718	0	8 858 419	8 858 419	0	0	0	0	0	0	0	10 047 219
Total Revenue By Source	312 891 635	302 537 157	325 496 946	455 839 406	491 396 755	440 184 326	429 545 516	480 912 656								

Column Definitions:

- A. The audited actual for 2007/08 as per audited figures.
- B. The audited actual for 2008/09 as per audited figures.
- C. The audited actual for 2010/11 as per audited figures.
- D. The Adjusted Budget for 2009/10 budget year as adjusted by council resolution on 28 of the MFMA - Special Council Meeting 31 May 2009
- E. The Original Budget for 2010/11 budget year as approved by council according to Section 24 of the MFMA - Special Council Meeting 27 May 2010
- F. The Adjusted Budget for 1010/11 to be approved by Council
- G. The indicative projection for 2011/12
- H. The indicative projection for 2012/13

Budget Year +2 2012/13	Adjusted Budget	-	7,102	366,256	16,156	389,513	103,043	4,687	21,050	996	3,214	2,045	115,157	250,091	139,423	-	-	139,423	-	-	139,423	-	-	159,385	-	-	-	159,385	159,385	126,045	777,469	93,212	23,780	786,522	169,984	(159,385)	-	77,416	78,040	34,814	43,226	631,593	21,050	-	-	8,632	10,557	-	-	-	-	31
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SCHEDULE 3 CAPITAL EXPENDITURE BY GFSS	Audited			Medium Term Revenue and Expenditure Framework				
	2007/08 Outcome Rand A	2008/09 Outcome Rand B	2009/10 Outcome Rand C	Budget Year 2009/10 Adjusted Budget Rand D	Budget Year 2010/11 Original Budget Rand E	Adjusted Budget Rand F	Budget Year +1 2011/12 Budget Rand G	Budget Year +2 2012/13 Budget Rand H
Executive & Council	0	7 806,	611 225	790 000	58 000	160 454	22 000	22 000
Budget & Treasury Office	144 149	445 702	163 123	193 000	1 875 721	1 382 721	37 000	37 000
Corporate Service	0	0	287 307	460 000	5 627 000	2 780 000	5 055 000	5 055 000
Planning & Development	0	38 909	157 674	230 000	108 000	95 000	11 000	11 000
Health	3 158	1 239 088	230 661	790 000	1 207 000	1 424 533	141 000	141 000
Community & Social Services	767 618	519 765	125 484	17 207 314	17 094 314	17 042 314	533 000	533 000
Housing	0	0	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0	0	0
Sport & Recreation	0	0	0	0	0	0	0	0
Environmental Protection	0	0	0	0	0	0	0	0
Waste Management	75 903 965	0	2 353 166	20 173 900	28 484 182	29 484 182	62 000 000	75 542 105
Road Transport	0	0	0	250 000	27 000	27 000	22 000	22 000
Water	40 972 028	9 195 854	84 917 514	93 486 100	112 492 279	108 492 279	63 000 000	78 000 000
Electricity	0	0	0	0	0	0	0	0
Other	0	0	46 999	70 000	18 000	9 000	22 000	22 000
CAPITAL EXPENDITURE BY VOTE	117 790 918	11 447 124	38 893 143	133 650 314	166 991 496	160 897 483	130 843 000	159 385 105

Column Definitions:

- A. The audited actual for 2007/08 as per audited figures.
- B. The audited actual for 2008/09 as per audited figures.
- C. The audited actual for 2010/11 as per audited figures.
- D. The Adjusted Budget for 2009/10 budget year as adjusted by council resolution on 28 of the MFMA - Special Council Meeting 31 May 2009
- E. The Original Budget for 2010/11 budget year as approved by council according to Section 24 of the MFMA - Special Council Meeting 27 May 2010
- F. The Adjusted Budget for 10/10/11 to be approved by Council
- G. The indicative projection for 2011/12
- H. The indicative projection for 2012/13

Actual Year 11/12	Budget Year +2 2012/13	Adjusted Budget	Actual Budget
-	-	7,102	-
7,604	366,256	366,256	366,256
20,741	16,156	16,156	16,156
15,989	389,513	389,513	389,513
44,333	103,043	103,043	103,043
95,316	4,587	4,587	4,587
4,268	21,050	21,050	21,050
21,050	996	996	996
996	3,214	3,214	3,214
3,012	2,045	2,045	2,045
1,911	115,157	115,157	115,157
9,183	250,091	250,091	250,091
5,735	139,423	139,423	139,423
8,598	-	-	-
-	139,423	139,423	139,423
-	-	-	-
-	139,423	139,423	139,423
-	159,385	159,385	159,385
843	-	-	-
-	159,385	159,385	159,385
843	126,045	126,045	126,045
843	777,469	777,469	777,469
843	93,212	93,212	93,212
843	23,780	23,780	23,780
843	786,522	786,522	786,522
843	169,984	169,984	169,984
843	(159,385)	(159,385)	(159,385)
843	77,416	77,416	77,416
843	78,040	78,040	78,040
843	34,814	34,814	34,814
843	43,226	43,226	43,226
843	631,593	631,593	631,593
843	21,050	21,050	21,050
843	-	-	-
843	8,632	8,632	8,632
843	10,557	10,557	10,557
843	-	-	-
843	-	-	-
843	31	31	31

CAPITAL FUNDING BY SOURCE	Audited			Medium Term Revenue and Expenditure Framework				
	2007/08 Outcome Rand A	2008/09 Outcome Rand B	2009/10 Outcome Rand C	Budget Year 2009/10 Adjusted Budget Rand D	Budget Year 2010/11 Original Budget Rand E	Adjusted Budget Rand F	Budget Year +1 2011/12 Budget Rand G	Budget Year +2 2012/13 Budget R000 H
National Government								
Amounts allocated / gazetted for that year	117 790 918	11 447 124	87 270 670	133 650 314	166 991 496	150 775 496	130 843 000	159 385 105
Amounts carried over from previous years	0	0	0	0	0	0	0	0
Total Grants & Subsidies - National Government	117 790 918	11 447 124	87 270 670	133 650 314	166 991 496	150 775 496	130 843 000	159 385 105
Provincial Government								
Amounts allocated / gazetted for that year	0	0	0	0	0	0	0	0
Amounts carried over from previous years	0	0	0	0	0	0	0	0
Total Grants & Subsidies - Provincial Government	0	0	0	0	0	0	0	0
District Municipality								
Amounts allocated for that year	0	0	0	0	0	0	0	0
Amounts carried over from previous years	0	0	0	0	0	0	0	0
Total Grants & Subsidies - District Municipalities	0	0	0	0	0	0	0	0
Total Government Grants & Subsidies	117 790 918	11 447 124	87 270 670	133 650 314	166 991 496	150 775 496	130 843 000	159 385 105
Other Capital expenditure sources								
Public Contributions & Donations	0	0	1 622 473	0	0	10 121 987	0	0
Accumulated Surplus (Own Funds)	0	0	0	0	0	0	0	0
External Loans								
TOTAL FUNDING OF CAPITAL EXPENDITURE	117 790 918	11 447 124	88 893 143	133 650 314	166 991 496	160 897 483	130 843 000	159 385 105

Column Definitions:

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- B. The audited actual for 2008/09 as per audited figures.
- C. The audited actual for 2010/11 as per audited figures.
- D. The Adjusted Budget for 2009/10 budget year as adjusted by council resolution on 28 of the MFMA - Special Council Meeting 31 May 2009
- E. The Original Budget for 2010/11 budget year as approved by council according to Section 24 of the MFMA - Special Council Meeting 27 May 2010
- F. The Adjusted Budget for 10/10/11 to be approved by Council
- G. The indicative projection for 2011/12
- H. The indicative projection for 2012/13

DC14 Joe Gqabi - Table B1 Adjustments Budget Summary - 25/1/2011

Description	Budget Year 2010/11									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Govt			Budget	Budget	Budget
R thousands	A	1	2	3	4	5	6	7	8		
		A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	15,324	-	-	-	-	-	(15,324)	(15,324)	-	-	-
Investment revenue	9,107	-	-	-	-	-	(2,534)	(2,534)	6,573	7,604	7,102
Transfers recognised - operational	428,836	-	-	-	-	-	1,836	1,836	430,672	320,741	366,256
Other own revenue	2,879	-	-	-	-	-	(1,730)	(1,730)	1,149	15,989	16,156
Total Revenue (excluding capital transfers and contributions)	456,146	-	-	-	-	-	(17,752)	(17,752)	438,394	344,333	389,513
Employee costs	89,236	-	-	-	-	-	(18,879)	(18,879)	70,356	95,316	103,043
Remuneration of councillors	4,132	-	-	-	-	-	-	-	4,132	4,268	4,587
Depreciation & asset impairment	21,601	-	-	-	-	-	(13,576)	(13,576)	8,026	21,050	21,050
Finance charges	996	-	-	-	-	-	(181)	(181)	815	996	996
Materials and bulk purchases	3,159	-	-	-	-	-	(2,533)	(2,533)	626	3,012	3,214
Transfers and grants	5,624	-	-	-	-	-	(2,232)	(2,232)	3,392	1,911	2,045
Other expenditure	164,018	-	-	-	-	-	25,762	25,762	189,780	109,183	115,157
Total Expenditure	288,766	-	-	-	-	-	(11,639)	(11,639)	277,127	235,735	250,091
Surplus/(Deficit)	167,381	-	-	-	-	-	(6,113)	(6,113)	161,267	108,598	139,423
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed asset	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	167,381	-	-	-	-	-	(6,113)	(6,113)	161,267	108,598	139,423
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	167,381	-	-	-	-	-	(6,113)	(6,113)	161,267	108,598	139,423
Capital expenditure & funds sources											
Capital expenditure	166,991	-	-	-	-	-	(12,094)	(12,094)	154,897	130,843	159,385
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	166,991	-	-	-	-	-	-	-	166,991	130,843	159,385
Total sources of capital funds	166,991	-	-	-	-	-	-	-	166,991	130,843	159,385
Financial position											
Total current assets	80,575	-	-	-	-	-	54,639	54,639	135,214	117,149	126,045
Total non current assets	166,991	-	-	-	-	-	362,349	362,349	529,340	639,134	777,469
Total current liabilities	-	-	-	-	-	-	102,784	102,784	102,784	85,671	93,212
Total non current liabilities	-	-	-	-	-	-	23,269	23,269	23,269	23,512	23,780
Community wealth/Equity	247,566	-	-	-	-	-	290,934	290,934	538,501	647,099	786,522
Cash flows											
Net cash from (used) operating	170,799	-	-	-	-	-	(1,259)	(1,259)	169,540	114,325	169,984
Net cash from (used) investing	(166,991)	-	-	-	-	-	12,094	12,094	(154,897)	(130,843)	(159,385)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	80,575	-	-	-	-	-	2,761	2,761	83,336	66,818	77,416
Cash backing/surplus reconciliation											
Cash and investments available	80,575	-	-	-	-	-	3,385	3,385	83,960	67,441	78,040
Application of cash and investments	-	-	-	-	-	-	41,180	41,180	41,180	25,591	34,814
Balance - surplus (shortfall)	80,575	-	-	-	-	-	(37,796)	(37,796)	42,779	41,851	43,226
Asset Management											
Asset register summary (WDV)	345,386	-	-	-	-	-	12,381	12,381	357,766	480,724	631,593
Depreciation & asset impairment	21,601	-	-	-	-	-	(13,576)	(13,576)	8,026	21,050	21,050
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-
Free services											
Cost of Free Basic Services provided	6,133	-	-	-	-	-	-	-	6,133	7,243	8,632
Revenue cost of free services provided	7,689	-	-	-	-	-	-	-	7,689	9,025	10,557
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	31	-	-	-	-	-	-	-	31	31	31

DC14 Joe Gqabi - Table B2 Adjustments Budget Financial Performance (standard classification) - 25/11/2011

Standard Description	Ref	Budget Year 2010/11									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	2011/12	2012/13	
R thousands	1, 4												
Revenue - Standard													
<i>Governance and administration</i>		54,311	-	-	-	-	-	82,925	82,925	137,236	60,781	67,887	
Executive and council		19,358	-	-	-	-	-	(18,080)	(18,080)	1,278	21,775	23,894	
Budget and treasury office		27,917	-	-	-	-	-	107,323	107,323	135,239	28,369	29,653	
Corporate services		7,036	-	-	-	-	-	(6,317)	(6,317)	719	10,638	14,340	
<i>Community and public safety</i>		60,414	0	0	0	0	0	(7,544)	(7,544)	52,870	34,101	35,905	
Community and social services		44,031	-	-	-	-	-	(5,780)	(5,780)	38,251	17,733	18,633	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		16,384	0	0	0	0	0	(1,764)	(1,764)	14,620	16,368	17,271	
<i>Economic and environmental services</i>		244,831	0	0	0	0	0	(13,832)	(13,832)	230,999	197,221	228,448	
Planning and development		188,612	0	0	0	0	0	(12,218)	(12,218)	176,394	144,097	175,192	
Road transport		33,744	-	-	-	-	-	-	-	33,744	30,561	30,599	
Environmental protection		22,475	-	-	-	-	-	(1,614)	(1,614)	20,861	22,563	22,657	
<i>Trading services</i>		96,590	0	0	0	0	0	(79,301)	(79,301)	17,289	52,229	57,274	
Electricity		-	0	0	0	0	0	0	0	0	0	0	
Water		72,702	0	0	0	0	0	(55,413)	(55,413)	17,289	29,115	31,943	
Waste water management		23,888	-	-	-	-	-	(23,888)	(23,888)	-	23,114	25,331	
Waste management		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Standard	2	456,146	0	0	0	0	0	(17,752)	(17,752)	438,394	344,333	389,514	
Expenditure - Standard													
<i>Governance and administration</i>		44,592	-	-	-	-	-	1,926	1,926	46,518	40,874	42,785	
Executive and council		14,571	-	-	-	-	-	968	968	15,539	14,185	15,151	
Budget and treasury office		11,676	-	-	-	-	-	69	69	11,745	10,021	10,675	
Corporate services		18,345	-	-	-	-	-	889	889	19,234	16,668	16,958	
<i>Community and public safety</i>		66,458	0	0	0	0	0	(3,172)	(3,172)	63,286	38,572	41,652	
Community and social services		45,309	-	-	-	-	-	(2,597)	(2,597)	42,712	17,312	18,712	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		-	0	0	0	0	0	0	0	0	0	0	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		21,149	0	0	0	0	0	(575)	(575)	20,574	21,260	22,940	
<i>Economic and environmental services</i>		80,260	-	-	-	-	-	(7,589)	(7,589)	72,691	62,078	65,141	
Planning and development		25,549	-	-	-	-	-	(3,830)	(3,830)	21,719	4,093	4,390	
Road transport		32,236	-	-	-	-	-	-	-	32,236	34,466	37,039	
Environmental protection		22,475	-	-	-	-	-	(3,739)	(3,739)	18,736	23,519	23,713	
<i>Trading services</i>		97,445	0	0	0	0	0	(2,813)	(2,813)	94,633	94,211	100,512	
Electricity		-	0	0	0	0	0	0	0	0	0	0	
Water		68,976	-	-	-	-	-	2,247	2,247	71,223	64,330	68,375	
Waste water management		28,469	-	-	-	-	-	(5,059)	(5,059)	23,410	29,881	32,137	
Waste management		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Standard	3	288,754	0	0	0	0	0	(11,627)	(11,627)	277,127	235,735	250,091	
Surplus (Deficit) for the year		167,392	0	0	0	0	0	(6,125)	(6,125)	161,267	108,598	139,423	

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the completion 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)(a)) 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 or A1/2 etc) + G

DC14 Joe Gqabi - Table B2 Adjustments Budget Financial Performance (standard classification) - B - 25/1/2011

Standard Classification Description	Ref	Budget Year 2010/11									Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousand	1												
Revenue - Standard													
<i>Municipal governance and administration</i>		54,311	-	-	-	-	-	82,925	82,925	137,236	60,781	67,887	
<i>Executive and council</i>		19,358	-	-	-	-	-	(18,090)	(18,090)	1,278	21,775	23,894	
<i>Mayor and Council</i>		18,117	-	-	-	-	-	(16,839)	(16,839)	1,278	20,373	22,351	
<i>Municipal Manager</i>		1,242	-	-	-	-	-	(1,242)	(1,242)	-	1,402	1,543	
<i>Budget and treasury office</i>		27,917	-	-	-	-	-	107,323	107,323	135,239	28,369	29,653	
<i>Corporate services</i>		7,036	-	-	-	-	-	(6,317)	(6,317)	719	10,638	14,340	
<i>Human Resources</i>		1,942	-	-	-	-	-	(1,242)	(1,242)	700	1,402	1,543	
<i>Information Technology</i>		1,614	-	-	-	-	-	(1,614)	(1,614)	-	1,823	2,006	
<i>Property Services</i>		6	-	-	-	-	-	-	-	6	6	7	
<i>Other Admin</i>		3,476	-	-	-	-	-	(3,462)	(3,462)	13	7,407	10,785	
<i>Community and public safety</i>		69,414	0	0	0	0	0	(7,544)	(7,544)	52,870	34,101	35,905	
<i>Community and social services</i>		44,631	-	-	-	-	-	(5,780)	(5,780)	38,251	17,733	18,633	
<i>Libraries and Archives</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Museums & Art Galleries etc</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Community halls and Facilities</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Cemeteries & Crematoriums</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Child Care</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Aged Care</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Other Community</i>		44,031	-	-	-	-	-	(5,780)	(5,780)	38,251	17,733	18,633	
<i>Other Social</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Sport and recreation</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Public safety</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Police</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Fire</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Civil Defence</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Health</i>		16,384	0	0	0	0	0	(1,764)	(1,764)	14,620	16,368	17,271	
<i>Clinics</i>		1,242	-	-	-	-	-	(1,242)	(1,242)	-	1,402	1,543	
<i>Ambulance</i>		-	0	0	0	0	0	0	0	0	0	0	
<i>Other</i>		15,142	-	-	-	-	-	(522)	(522)	14,620	14,966	15,729	
<i>Economic and environmental services</i>		244,831	0	0	0	0	0	(13,832)	(13,832)	230,999	197,221	228,448	
<i>Planning and development</i>		188,612	0	0	0	0	0	(12,218)	(12,218)	176,394	144,097	175,192	
<i>Economic</i>		-	0	0	0	0	0	0	0	0	0	0	
<i>Development/Planning</i>		-	0	0	0	0	0	0	0	0	0	0	
<i>Town Planning/Building</i>		188,612	-	-	-	-	-	(12,218)	(12,218)	176,394	144,097	175,192	
<i>Licensing & Regulation</i>		-	0	0	0	0	0	0	0	0	0	0	
<i>Road transport</i>		33,744	-	-	-	-	-	-	-	33,744	30,561	30,599	
<i>Roads</i>		28,529	-	-	-	-	-	-	-	28,529	30,561	30,599	
<i>Public Buses</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Parking Garages</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Vehicle Licensing and Testing</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Other</i>		5,215	-	-	-	-	-	-	-	5,215	-	-	
<i>Environmental protection</i>		22,475	-	-	-	-	-	(1,614)	(1,614)	20,861	22,563	22,657	
<i>Pollution Control</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Biodiversity & Landscape</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Other</i>		22,475	-	-	-	-	-	(1,614)	(1,614)	20,861	22,563	22,657	
<i>Trading services</i>		96,590	0	0	0	0	0	(79,301)	(79,301)	17,289	52,229	57,274	
<i>Electricity</i>		-	0	0	0	0	0	0	0	0	0	0	
<i>Electricity Distribution</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Electricity Generation</i>		-	0	0	0	0	0	0	0	0	0	0	
<i>Water</i>		72,702	0	0	0	0	0	(55,413)	(55,413)	17,289	29,115	31,943	
<i>Water Distribution</i>		72,702	-	-	-	-	-	(55,413)	(55,413)	17,289	29,115	31,943	
<i>Water Storage</i>		-	0	0	0	0	0	0	0	0	0	0	
<i>Waste water management</i>		23,888	-	-	-	-	-	(23,888)	(23,888)	-	23,114	25,331	
<i>Sewerage</i>		23,888	-	-	-	-	-	(23,888)	(23,888)	-	23,114	25,331	
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Public Toilets</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Waste management</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Solid Waste</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Air Transport</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Tourism</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Forestry</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Markets</i>		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Standard	2	456,146	0	0	0	0	0	(17,752)	(17,752)	438,394	344,333	369,514	
Expenditure - Standard													
<i>Municipal governance and administration</i>		44,592	-	-	-	-	-	1,926	1,926	46,518	40,874	42,765	
<i>Executive and council</i>		14,571	-	-	-	-	-	968	968	15,539	14,185	15,151	
<i>Mayor and Council</i>		10,521	-	-	-	-	-	(197)	(197)	10,324	10,000	10,647	

Municipal Manager	4,050	-	-	-	-	-	1,165	1,165	5,215	4,184	4,605
Budget and treasury office	11,676	-	-	-	-	-	69	69	11,745	10,021	10,675
Corporate services	18,345	-	-	-	-	-	689	689	19,234	16,658	16,958
Human Resources	5,181	-	-	-	-	-	694	694	5,875	3,490	3,721
Information Technology	1,244	-	-	-	-	-	512	512	1,756	1,607	873
Property Services	3,125	-	-	-	-	-	(964)	(964)	2,161	2,820	2,937
Other Admin	8,795	-	-	-	-	-	648	648	9,442	8,782	9,427
Community and public safety	66,458	0	0	0	0	0	(3,172)	(3,172)	63,286	38,572	41,652
Community and social services	45,309	-	-	-	-	-	(2,597)	(2,597)	42,712	17,312	18,712
Libraries and Archives	-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries etc	-	-	-	-	-	-	-	-	-	-	-
Community halls and Facilities	-	-	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums	-	-	-	-	-	-	-	-	-	-	-
Child Care	-	-	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-	-	-
Other Community	45,309	-	-	-	-	-	(2,597)	(2,597)	42,712	17,312	18,712
Other Social	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	0	0	0	0	0	0	0	0	0	0
Police	-	0	0	0	0	0	0	0	0	0	0
Fire	-	-	-	-	-	-	-	-	-	-	-
Civil Defence	-	-	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	21,149	0	0	0	0	0	(575)	(575)	20,574	21,260	22,940
Clinics	10,974	-	-	-	-	-	228	228	11,202	11,523	12,416
Ambulance	-	0	0	0	0	0	0	0	0	0	0
Other	10,175	-	-	-	-	-	(803)	(803)	9,372	9,737	10,524
Economic and environmental services	80,260	-	-	-	-	-	(7,569)	(7,569)	72,691	62,078	65,141
Planning and development	25,549	-	-	-	-	-	(3,830)	(3,830)	21,719	4,093	4,390
Economic Development/Planning	25,549	-	-	-	-	-	(3,830)	(3,830)	21,719	4,093	4,390
Town Planning/Building	-	-	-	-	-	-	-	-	-	-	-
Licensing & Regulation	-	-	-	-	-	-	-	-	-	-	-
Road transport	32,236	-	-	-	-	-	-	-	32,236	34,466	37,839
Roads	18,209	-	-	-	-	-	-	-	18,209	19,346	20,724
Public Buses	-	-	-	-	-	-	-	-	-	-	-
Parking Garages	-	-	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-	-	-
Other	14,027	-	-	-	-	-	-	-	14,027	15,121	16,315
Environmental protection	22,475	-	-	-	-	-	(3,739)	(3,739)	18,736	23,519	23,713
Pollution Control	-	-	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-	-	-
Other	22,475	-	-	-	-	-	(3,739)	(3,739)	18,736	23,519	23,713
Trading services	97,445	0	0	0	0	0	(2,813)	(2,813)	94,633	94,211	100,512
Electricity	-	0	0	0	0	0	0	0	0	0	0
Electricity Distribution	-	-	-	-	-	-	-	-	-	-	-
Electricity Generation	-	0	0	0	0	0	0	0	0	0	0
Water	68,976	-	-	-	-	-	2,247	2,247	71,223	64,330	68,375
Water Distribution	68,976	-	-	-	-	-	2,247	2,247	71,223	64,330	68,375
Water Storage	-	-	-	-	-	-	-	-	-	-	-
Waste water management	28,469	-	-	-	-	-	(5,059)	(5,059)	23,410	29,881	32,137
Sewerage	28,469	-	-	-	-	-	(5,059)	(5,059)	23,410	29,881	32,137
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	288,754	0	0	0	0	(11,627)	(11,627)	277,127	235,735	250,091
Surplus/(Deficit) for the year		167,392	0	0	0	0	(6,125)	(6,125)	161,267	108,598	139,423

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.

Check

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DC14 Joe Gqabi - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 25/1/2011

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2010/11									Budget Year +1 2011/12	Budget Year +2 2012/13
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Executive & Council		19,358	-	-	-	-	-	(18,080)	(18,080)	1,278	21,775	23,894
Planning & Development		4,594	-	-	-	-	-	(4,594)	(4,594)	-	-	-
Corporate Services		7,036	-	-	-	-	-	(6,317)	(6,317)	719	10,638	14,340
Budget & Treasury		27,917	-	-	-	-	-	107,323	107,323	135,239	28,369	29,653
Road Transport		33,744	-	-	-	-	-	-	-	33,744	30,561	30,599
Waste Water Management		23,888	-	-	-	-	-	(23,888)	(23,888)	-	23,114	25,331
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		16,384	-	-	-	-	-	(1,764)	(1,764)	14,620	16,368	17,271
Community & Social Services		44,031	-	-	-	-	-	(5,780)	(5,780)	38,251	17,733	18,633
Sport & Recreation		-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-	-
Water		72,702	-	-	-	-	-	(55,413)	(55,413)	17,289	29,115	31,943
Vote15 - Other		206,493	-	-	-	-	-	(9,238)	(9,238)	197,255	166,661	197,849
Total Revenue by Vote	2	456,146	-	-	-	-	-	(17,752)	(17,752)	438,394	344,333	389,513
Expenditure by Vote	1											
Executive & Council		14,571	-	-	-	-	-	968	968	15,539	14,185	15,151
Planning & Development		2,436	-	-	-	-	-	(1,376)	(1,376)	1,061	1,142	1,232
Corporate Services		18,345	-	-	-	-	-	889	889	19,234	16,668	16,958
Budget & Treasury		11,676	-	-	-	-	-	69	69	11,745	10,021	10,675
Road Transport		32,236	-	-	-	-	-	-	-	32,236	34,466	37,039
Waste Water Management		28,469	-	-	-	-	-	(5,059)	(5,059)	23,410	29,881	32,137
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		21,149	-	-	-	-	-	(575)	(575)	20,574	21,260	22,940
Community & Social Services		45,309	-	-	-	-	-	(2,597)	(2,597)	42,712	17,312	18,712
Sport & Recreation		-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-	-
Water		68,976	-	-	-	-	-	2,247	2,247	71,223	64,330	68,375
Vote15 - Other		45,588	-	-	-	-	-	(6,193)	(6,193)	39,395	26,469	26,870
Total Expenditure by Vote	2	288,754	-	-	-	-	-	(11,627)	(11,627)	277,127	235,735	250,091
Surplus/ (Deficit) for the year	2	167,392	-	-	-	-	-	(6,125)	(6,125)	161,267	108,598	139,423

References

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. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 16(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

check revenue	-	-	-	-	-	-	-	-	-	-	-	48,880,840
check expenditure	-11,661	-	-	-	-	-	-	11,661	11,661	-	-	-

Check - (0.00) 0.00
(0.00)

Water		72,702	-	-	-	-	-	(55,413)	(55,413)	17,289	28,115	31,843	
Water - Ekurhuleni		13,322	-	-	-	-	-	(13,322)	(13,322)	-	13,279	14,613	
Water - Gqeberha		8,300	-	-	-	-	-	(8,300)	(8,300)	-	5,681	6,472	
Water - Matieland		9,347	-	-	-	-	-	(9,347)	(9,347)	-	3,803	4,155	
Water - Senqo		30,021	-	-	-	-	-	(30,021)	(30,021)	-	4,549	4,608	
Water Service Authority		11,711	-	-	-	-	-	5,578	5,578	17,289	1,803	1,764	
Vote 15 - Other		206,493	-	-	-	-	-	(9,238)	(9,238)	197,255	166,661	197,849	
Private Works & Plant Hire		-	-	-	-	-	-	-	-	-	-	-	
Technical Support PMU		184,018	-	-	-	-	-	(7,624)	(7,624)	176,394	144,097	175,192	
Working for Water/Wetlands		22,475	-	-	-	-	-	(1,614)	(1,614)	20,861	22,563	22,657	
Total Revenue by Vote	2	456,146	-	-	-	-	-	(17,752)	(17,752)	438,394	344,333	389,513	
Expenditure by Vote	1												
Executive & Council		14,571	-	-	-	-	-	968	968	15,539	14,185	15,151	
Chief Operation Officer		-	-	-	-	-	-	-	-	-	-	-	
Council Expenses		8,021	-	-	-	-	-	(10)	(10)	8,010	7,379	7,657	
Executive Mayor		2,500	-	-	-	-	-	(187)	(187)	2,314	2,621	2,790	
Municipal Manager		4,050	-	-	-	-	-	1,165	1,165	5,215	4,184	4,505	
Planning & Development		2,436	-	-	-	-	-	(1,376)	(1,376)	1,061	1,142	1,232	
Director Technical Services		564	-	-	-	-	-	(221)	(221)	343	1,097	1,087	
PMU SS		1,872	-	-	-	-	-	(1,155)	(1,155)	717	-	-	
Technical Services		-	-	-	-	-	-	-	-	-	136	145	
Corporate Services		18,345	-	-	-	-	-	889	889	19,234	16,668	16,638	
Corporate Services		4,941	-	-	-	-	-	247	247	5,188	4,956	5,307	
Director Corporate Services		1,118	-	-	-	-	-	133	133	1,251	1,208	1,304	
Human Resources & Skills		5,181	-	-	-	-	-	694	694	5,875	3,460	3,721	
Information Technology		1,244	-	-	-	-	-	512	512	1,756	1,607	873	
Internal Audit		926	-	-	-	-	-	479	479	1,404	948	1,019	
Legal Services		1,809	-	-	-	-	-	(211)	(211)	1,599	1,670	1,797	
Property Services		3,125	-	-	-	-	-	(964)	(964)	2,161	2,820	2,937	
SKILLS & DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	
Budget & Treasury		11,676	-	-	-	-	-	69	69	11,745	19,821	19,675	
Budget Office		3,900	-	-	-	-	-	(605)	(605)	3,294	3,078	3,220	
Data Processing		2,484	-	-	-	-	-	(1,111)	(1,111)	1,373	1,682	1,797	
Director Financial Services		1,228	-	-	-	-	-	(78)	(78)	1,150	1,328	1,429	
Financial Services		2,128	-	-	-	-	-	1,572	1,572	3,700	2,276	2,434	
Levies		-	-	-	-	-	-	-	-	-	-	-	
Supply Chain Management		1,936	-	-	-	-	-	291	291	2,227	1,681	1,795	
Road Transport		32,236	-	-	-	-	-	-	-	32,236	34,466	37,839	
Direct Roads Expenditure		11,854	-	-	-	-	-	-	-	11,854	12,575	13,456	
Indirect Account		14,027	-	-	-	-	-	-	-	14,027	15,121	16,315	
Plant Account		6,345	-	-	-	-	-	-	-	6,345	6,770	7,268	
Waste Water Management		28,469	-	-	-	-	-	(5,059)	(5,059)	23,410	29,841	32,137	

DC14 Joe Gqabi - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 25/1/2011

Description	Ref	Budget Year 2010/11									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3	4	5	6	7	8	9	10		
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	12,082	-	-	-	-	-	(12,082)	(12,082)	-	-	-
Service charges - sanitation revenue	2	3,242	-	-	-	-	-	(3,242)	(3,242)	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		18	-	-	-	-	-	-	-	18	19	20
Interest earned - external investments		8,900	-	-	-	-	-	(2,330)	(2,330)	6,570	7,400	6,900
Interest earned - outstanding debtors		207	-	-	-	-	-	(204)	(204)	3	204	202
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		106	-	-	-	-	-	-	-	106	112	119
Licences and permits		-	-	-	-	-	-	-	-	-	-	-
Agency services		1,585	-	-	-	-	-	(1,585)	(1,585)	-	14,680	14,781
Transfers recognised - operating		428,836	-	-	-	-	-	1,836	1,836	430,672	320,741	366,256
Other revenue	2	1,170	-	-	-	-	-	(145)	(145)	1,025	1,177	1,236
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		456,146						(17,752)	(17,752)	438,394	344,333	389,513
Expenditure By Type												
Employee related costs		89,236	-	-	-	-	-	(18,879)	(18,879)	70,356	95,316	103,043
Remuneration of councillors		4,132	-	-	-	-	-	-	-	4,132	4,268	4,587
Debt impairment		1,407	-	-	-	-	-	(1,407)	(1,407)	-	1,547	1,702
Depreciation & asset impairment		21,601	-	-	-	-	-	(13,576)	(13,576)	8,026	21,050	21,050
Finance charges		996	-	-	-	-	-	(181)	(181)	815	996	996
Bulk purchases		112	-	-	-	-	-	(112)	(112)	-	119	127
Other materials		3,047	-	-	-	-	-	(2,421)	(2,421)	626	2,893	3,086
Contracted services		26,227	-	-	-	-	-	28,802	28,802	55,029	31,555	34,368
Transfers and grants		5,624	-	-	-	-	-	(2,232)	(2,232)	3,392	1,911	2,045
Other expenditure		136,384	-	-	-	-	-	(1,633)	(1,633)	134,751	76,080	79,086
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		288,766						(11,639)	(11,639)	277,127	235,735	250,091
Surplus(Deficit)		167,381						(6,113)	(6,113)	161,267	108,598	139,423
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus(Deficit) before taxation		167,381						(6,113)	(6,113)	161,267	108,598	139,423
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus(Deficit) after taxation		167,381						(6,113)	(6,113)	161,267	108,598	139,423
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus(Deficit) attributable to municipality		167,381						(6,113)	(6,113)	161,267	108,598	139,423
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		167,381						(6,113)	(6,113)	161,267	108,598	139,423

References

- 167,492
1. Classifications are revenue sources and expenditure type 111,240.00
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
- Check

DC14 Joe Gqabi - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 25/1/2011

Description	Ref	Budget Year 2010/11									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2011/12	+2 2012/13
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury		-	-	-	-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Community & Social Services		-	-	-	-	-	-	-	-	-	-	-
Sport & Recreation		-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Vote15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Executive & Council		58	-	-	-	-	-	102	102	160	22	22
Planning & Development		99	-	-	-	-	-	(19)	(19)	80	11	11
Corporate Services		5,627	-	-	-	-	-	(2,847)	(2,847)	2,780	5,055	5,055
Budget & Treasury		1,876	-	-	-	-	-	(493)	(493)	1,383	37	37
Road Transport		27	-	-	-	-	-	-	-	27	22	22
Waste Water Management		28,493	-	-	-	-	-	6	6	28,499	62,000	75,542
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		1,207	-	-	-	-	-	218	218	1,425	141	141
Community & Social Services		17,094	-	-	-	-	-	(52)	(52)	17,042	533	533
Sport & Recreation		-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-	-
Water		112,492	-	-	-	-	-	(9,000)	(9,000)	103,492	63,000	78,000
Vote15 - Other		18	-	-	-	-	-	(9)	(9)	9	22	22
Capital single-year expenditure sub-total		166,991	-	-	-	-	-	(12,094)	(12,094)	154,897	130,843	159,385
Total Capital Expenditure - Vote		166,991	-	-	-	-	-	(12,094)	(12,094)	154,897	130,843	159,385
Capital Expenditure - Standard												
Governance and administration		7,561	-	-	-	-	-	(3,238)	(3,238)	4,323	5,114	5,114
Executive and council		58	-	-	-	-	-	102	102	160	22	22
Budget and treasury office		1,876	-	-	-	-	-	(493)	(493)	1,383	37	37
Corporate services		5,627	-	-	-	-	-	(2,847)	(2,847)	2,780	5,055	5,055
Community and public safety		18,301	-	-	-	-	-	166	166	18,467	674	674
Community and social services		17,094	-	-	-	-	-	(52)	(52)	17,042	533	533
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		1,207	-	-	-	-	-	218	218	1,425	141	141
Economic and environmental services		135	0	0	0	0	0	(28)	(28)	107	44	44
Planning and development		108	-	-	-	-	-	(28)	(28)	80	22	22
Road transport		27	-	-	-	-	-	-	-	27	22	22
Environmental protection		-	0	0	0	0	0	0	0	0	-	-
Trading services		149,994	-	-	-	-	-	(8,994)	(8,994)	132,000	125,011	153,553
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		112,501	-	-	-	-	-	(9,000)	(9,000)	103,501	63,011	78,011
Waste water management		28,493	-	-	-	-	-	6	6	28,499	62,000	75,542
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	0	0	0	0	0	0	0	0	-	-
Total Capital Expenditure - Standard	3	166,991	0	0	0	0	0	(12,094)	(12,094)	154,898	130,843	159,385
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		166,991	-	-	-	-	-	-	-	166,991	130,843	159,385
Total Capital Funding		166,991	-	-	-	-	-	-	-	166,991	130,843	159,385

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. 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 be explained)
- 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 or A1/2 etc) + G

Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Subvote example 12	-	-	-	-	-	-	-	-	-	-	-	-
Subvote example 12	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
Subvote example 13	-	-	-	-	-	-	-	-	-	-	-	-
Water	112,492	-	-	-	-	-	(9,000)	(9,000)	103,492	63,000	78,000	-
Water - Eundini	-	-	-	-	-	-	-	-	-	-	-	-
Water - Garap	-	-	-	-	-	-	-	-	-	-	-	-
Water - Maletwali	-	-	-	-	-	-	-	-	-	-	-	-
Water - Senqu	-	-	-	-	-	-	-	-	-	-	-	-
Water Service Authority	112,492	-	-	-	-	-	(9,000)	(9,000)	103,492	63,000	78,000	-
Other	18	-	-	-	-	-	(9)	(9)	9	22	22	-
Private Works & Plant Hire	-	-	-	-	-	-	-	-	-	-	-	-
Technical Support/PAU	9	-	-	-	-	-	(9)	(9)	-	11	11	-
Working for Water/Wetlands	9	-	-	-	-	-	-	-	9	11	11	-
Capital single-year expenditure sub-total	166,991	-	-	-	-	-	(12,094)	(12,094)	154,897	130,843	159,365	-
Total Capital Expenditure	166,991	-	-	-	-	-	(12,094)	(12,094)	154,897	130,843	159,365	-

References

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

DC14 Joe Gqabi - Table B7 Adjustments Budget Cash Flows - 25/1/2011

Description	Ref	Budget Year 2010/11									Budget Year	Budget Year
		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		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratopayers and other		40,534	-	-	-	-	-	(39,382)	(39,382)	1,152	16,193	16,358
Government - operating	1	420,898	-	-	-	-	-	9,774	9,774	430,672	320,741	366,256
Government - capital	1	-	-	-	-	-	-	-	-	-	-	-
Interest		9,107	-	-	-	-	-	(2,537)	(2,537)	6,570	7,400	6,900
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(222,461)	-	-	-	-	-	(42,187)	(42,187)	(264,647)	(227,101)	(216,489)
Finance charges		(996)	-	-	-	-	-	181	181	(815)	(996)	(996)
Transfers and Grants	1	(76,283)	-	-	-	-	-	72,891	72,891	(3,392)	(1,911)	(2,045)
NET CASH FROM/(USED) OPERATING ACTIVITIES		170,799	-	-	-	-	-	(1,259)	(1,259)	169,540	114,325	169,984
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(168,991)	-	-	-	-	-	12,094	12,094	(154,897)	(130,843)	(159,385)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(168,991)	-	-	-	-	-	12,094	12,094	(154,897)	(130,843)	(159,385)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		3,808	-	-	-	-	-	10,835	10,835	14,643	(16,518)	10,599
Cash/cash equivalents at the year begin:	2	76,767	-	-	-	-	-	(8,074)	(8,074)	68,693	83,336	66,818
Cash/cash equivalents at the year end:	2	80,575	-	-	-	-	-	2,761	2,761	83,336	66,818	77,418

References

- Local/District municipalities to include transfers from/to District/Local Municipalities
- Cash equivalents includes investments with maturities of 3 months or less
- 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)(e)); 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 $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC14 Joe Gqabi - Table B8 Cash backed reserves/accumulated surplus reconciliation - 25/1/2011

Description	Ref	Budget Year 2010/11									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3	4	5	6	7	8	9	10		
R thousands												
Cash and Investments available												
Cash/cash equivalents at the year end	1	80,575	-	-	-	-	-	2,761	2,761	83,336	66,818	77,416
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	624	624	624	624	624
Cash and Investments available:		80,575	-	-	-	-	-	3,385	3,385	83,960	67,441	78,040
Applications of cash and Investments												
Unspent conditional transfers		-	-	-	-	-	-	23,974	23,974	23,974	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	-	-	-	-	-	-	17,206	17,206	17,206	25,591	34,814
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Applications of cash and Investments:		-	-	-	-	-	-	41,180	41,180	41,180	25,591	34,814
Surplus(shortfall)		80,575	-	-	-	-	-	(37,796)	(37,796)	42,779	41,851	43,226

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 (section 28(2)(e))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

DC14 Joe Gqabi - Table B9 Asset Management - 25/1/2011

Description	Ref	Budget Year 2010/11									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H	I	J
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	166,991	-	-	-	-	-	(12,094)	(12,094)	154,897	130,843	159,385
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		106,300	-	-	-	-	-	(9,000)	(9,000)	97,300	63,500	102,692
Infrastructure - Sanitation		34,646	-	-	-	-	-	-	-	34,646	61,500	50,850
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		140,976	-	-	-	-	-	(9,000)	(9,000)	131,976	125,000	153,542
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		24,245	-	-	-	-	-	(2,294)	(2,294)	21,951	5,843	5,843
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		1,770	-	-	-	-	-	(800)	(800)	970	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		106,300	-	-	-	-	-	(9,000)	(9,000)	97,300	63,500	102,692
Infrastructure - Sanitation		34,646	-	-	-	-	-	-	-	34,646	61,500	50,850
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		140,976	-	-	-	-	-	(9,000)	(9,000)	131,976	125,000	153,542
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		24,245	-	-	-	-	-	(2,294)	(2,294)	21,951	5,843	5,843
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		1,770	-	-	-	-	-	(800)	(800)	970	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	166,991	-	-	-	-	-	(12,094)	(12,094)	154,897	130,843	159,385
ASSET REGISTER SUMMARY - PPE (WDV)												
Infrastructure - Road transport		43,451	-	-	-	-	-	(13,438)	(13,438)	30,043	27,959	26,723
Infrastructure - Electricity		24,110	-	-	-	-	-	(3,630)	(3,630)	20,471	19,145	17,766
Infrastructure - Water		31,839	-	-	-	-	-	85,661	85,661	117,500	178,099	240,088
Infrastructure - Sanitation		21,492	-	-	-	-	-	31,235	31,235	52,696	113,146	162,912
Infrastructure - Other		3,228	-	-	-	-	-	(1,921)	(1,921)	1,306	1,078	833
Infrastructure		124,089	-	-	-	-	-	97,977	97,977	222,016	340,441	487,340
Community		9,861	-	-	-	-	-	(3,853)	(3,853)	5,998	5,998	5,998
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		211,446	-	-	-	-	-	35,822	35,822	35,822	35,822	35,822
Intangibles		-	-	-	-	-	-	(117,650)	(117,650)	93,884	14,207	162,367
Agricultural Assets		-	-	-	-	-	-	36	36	36	36	36
Biological assets		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	343,366	-	-	-	-	-	12,381	12,381	337,766	480,724	631,593
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		21,601	-	-	-	-	-	(13,576)	(13,576)	8,026	21,050	21,050
Repairs and Maintenance by asset class	3	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	6	21,601	-	-	-	-	-	(13,576)	(13,576)	8,026	21,050	21,050
% of capital exp on renewal of assets		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		0.0%	0.0%	-	-	-	-	-	-	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	-	-	-	-	-	-	0.0%	0.0%	0.0%

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. Reflect most recent adjusted budget
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(7)(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 or A12 etc) + G