



Lukhanji Municipality  
**ADJUSTMENT BUDGET STRATEGY AND  
EXPENDITURE FRAMEWORK**

**FOR**

**2013/14 – 2015/16**

**TABLED 28 FEBRUARY, 2014**

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## 1. Mayors Report

### Executive Mayor's Budget Adjustment 2013/14

The Mid-Year Performance Assessment 2013/14 has been developed and approved by Council on the 29<sup>th</sup> January 2014. That has been done in line with prescripts of the Municipal Systems Act 32 of 2000 as amended that Council should produce a mid -year term report and account to its communities. Out of that analysis there have been targets that have not been met owing to an array of reasons, however in the reviewed Service Delivery and Budget Implementation Plan 2013/14 they have been catered for. That process also involves the reviewal of the budget itself, which in this context is the budget adjustment process that must also be approved by Council.

The budget adjustment process should be more interventionist in its approach to ensure that the institution does meet its service delivery targets. It ought to embrace its key focal functions in driving towards delivery quality services in a sustainable manner in the process there must be improved accountability from everyone in the institution.

On the revenue part these are the proposed changes informed by the objective realities through the mid-year performance assessment;

- The rates and tariffs remain unchanged although there isn't the actual collection against them.
- The Equitable Share remains unchanged including the increase in the councillor's allowances.
- There has been some revenue received from the Sector Education and Training Authority (SETA) to a tune of R508 137 and was received after the approved of the MTERF for 2013/14
- The electrical revenue collection has since increased by R17 million owing to the revenue enhancement strategy that is being implemented.
- The revenue from agency services has decreased, that is water
- The interest on investment has been adjusted upwards R8.08 million rands

On the expenditure these are the proposed changes also informed by the mid-year assessment;

- The operational budget has increased by R17,8 million
- The repair and maintenance budget has decreased by R4 million due to shifting of funds appropriated
- The bulk electricity has since increased by R29,1 million and this represents the under-recovery in the expenditure projection for the rest of the year
- The councillor remuneration has increased by R1,1 million owing to the SALGA approved 5% and the remuneration according to category four municipalities.

- Depreciation on assets has increased by R6 million
- Provision for doubtful debts has decreased due to the positive collection rate that is underway and it should further be improved
- The fuel expenditure owing to the usage of vehicle and certainly management should effect stringent internal control environment without hampering service delivery
- The WSSA delegated management budget has increased tremendously
- There has been a cost saving on salary budget owing to the over-budgeting of medical aid and other employee benefits

On capital budget these are the movements that have taken place also in line with the mid-year assessment and other realities;

- An amount of R8 million unspent on MIG was approved by National Treasury to be spent by end June 2013
- An amount of R5million was approved for technical services to purchase plant to repair the surfaced roads
- The iLinge and Lessyton cemetery allocations be reduced to R250 000 each owing to the phases of those projects
- The renovation of the e-Zibeleni Ablution Block was under-budgeted and should be allocated an amount of R1,7 million for completing it.

## **Conclusion**

The detailed proposals of the budget movements for the entire projects are entailed in the body of the report and however it must be noted that these new set targets must be tightly monitored so that all the service delivery targets are achievable towards June 2014. Surely as we go forward in ensuring the smooth delivery of service, we must work closely to ensure quality oversight and improve the accountability measures. Lastly, I wish to thank Council, management and staff in general for the good efforts being shown in a quest to realise the vision of Lukhanji Municipality.

We owe all the above to the citizenry of Lukhanji who are the primary beneficiaries of everything that is done by Council. At all interludes, we will involve our communities and improve our accountability standards as we move forward in bringing about a better life for all.

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**Cllr N Makanda**

**EXECUTIVE MAYOR**

## 2. BUDGET RELATED RESOLUTIONS

1. Council resolves that the adjustment budget of the municipality for the financial year 2013/14; and the indicative two projected outer years 2014/15 and 2015/16 be approved as set-out in the following tables:

- 1.1. Adjustment Budgeted Financial Performance (revenue and expenditure by standard classification) **Table B2.**
- 1.2. Adjustment Budgeted Financial Performance (revenue and expenditure by municipal vote) **Table B3.**
- 1.3. Adjustment Budgeted Financial Performance (revenue and expenditure by source) **Table B4.**
- 1.4. Adjustment Budget Capital Expenditure by vote, standard classification and funding **Table B5.**
- 1.5. Adjustments Budget Financial Position **Table B6.**
- 1.6. Adjustment Budget Cash Flows **Table B7.**
- 1.7. Cash Backed Reserves/accumulated surplus Reconciliation **Table B8.**
- 1.8. Asset Management **Table B9.**
- 1.9. Basic Service Delivery **Table B10.**
- 2.2. that revisions to the monthly and quarterly service delivery targets and performance indicators in the service delivery and budget implementation plan is considered in line with the adjustment budget
3. Council resolves that tariffs and charges reflected in **the Council's Original approved Budget** are maintained for the adjustment budget.
  - 3.1. Council resolves that all adjustments permitted in terms of section 28(2) of the Act; in terms of additional revenues that have become available over and above those anticipated in the annual budget be approved.
4. Council resolves that the budgeted performance indicators and benchmarks as contained in supporting table SB4 be approved
5. Council resolves that the adjustments for funding measurements reflected in supporting table SB6 be approved.
6. Council resolves to adopt the amended Integrated Development Plan as submitted.
7. That the **7.3%** provided for salary increases for employees is maintained.
8. That indigent income levels are set at the following:

Destitute indigent R 1750 and Indigent R2540
9. That the indigent policy and other budget – related policies guiding the adjustment budget be approved.

## 2. EXECUTIVE SUMMARY

The preparation of this budget document involved the making of critical policy decisions and key strategies and policy directions that were given by the Mayoral Committee over the past months. In August of 2013 the Mayoral committee approved a set of assumptions and forecasts that were then used to prepare 'baseline' budgets. These 'baseline' budgets formed the basis for operating budget discussions and these were given to the Directors to review and revise within given guidelines. These revised baseline budgets returned by the directors then formed the basis for the draft budget and consequently the original budget that was built upon the key assumptions and decisions. The 2013/14 adjustment budget is prepared on the same premises and assumptions.

The budget and financial policies used to develop this budget are focused on making Lukhanji Municipality financially sustainable in the long run. One of the biggest challenges facing the municipality in the near future is maintaining an operating year end cash balance to allow for positive operating cash flows and unexpected contingencies.

We must not only have sufficient cash available to pay all the creditors that we owe as required by the MFMA but also to allow for a cash reserve to even out sporadic cash flows during the operating year. We have worked diligently toward this goal over the past few years and have finally reached the point where we anticipate beginning the 2013/14 financial year with enough cash to pay our creditors and still maintain some level of cash reserves.

As presented, the Adjustment Budget for 2013/14 balances expenditures with revenues and available cash balances as required by the MFMA. In addition, we anticipate moving towards our goal of maintaining an operating cash reserve of 30 days.

**Operational Revenues** are anticipated to reach **R543.6 Million** (including currently known grants received for operational expenditures); **operational expenditures** funded from cash carry forwards and operating revenues are proposed at **R543.6 Million**.

**The Capital Budget** is funded mainly from the Municipal Infrastructure grants and own internal generated funds. Capital expenditures for the remainder of the 2013/14 financial year have been adjusted upwards to **R81.0 Million** from the original budget of **R69.7 million** for a variety of projects and capital purchases.

In preparing the budget many issues emerged that had to be taken into account. Several assumptions were utilized to produce estimates and forecasts. In addition, many policy decisions were incorporated into this budget document. The following list attempts to give the most significant of these.

## Operating Revenues

- ❖ Revenues are shown on a 'billed' (or accrual) basis where applicable. In many cases revenue billed is much higher than cash actually collected on that billing. An offsetting bad debt expense is also included for each billed revenue vote. This expense must be considered in any revenue discussion. **Allocations for bad debt** have been revised as follows:
  - Electricity 20.4 million
  - Rate 743 thousand
  - Refuse Collection 13.8 million
  - Water & Sanitation 15.9 million
  - Debtor's Interest 15.9 million
  
- ❖ **Rates and tariffs** have not been changed during the adjustment budget. They remained as adopted in the Original Budget in June 2013 and are as follows
  - Electricity 7.0% increase
  - Rates 10.0% increase
  - Refuse Collection 7.0.% increase
  - Water & Sanitation 6.0% increase
  
- ❖ The **Equitable Share** Allocation as gazzeted by the National Treasury for the 2013/14 financial year remains the same amount of R112,656,000 showing an increase of only R3.4 million over the 2012/13 allocation. This amount includes the allocation made by National treasury towards the remunerations of Ward councilors.
  
- ❖ . The operating budget has increased from R525.8 million to R543.6 million, showing an increase of R17.8 million.
  
- ❖ Seta grant has increased by R508 137. This represents a series of funds received after the budget was finalised last year. Section 28(2)(b) of the MFMA stipulates that a municipality may revise an approved annual budget through an adjustment budget in such instances. Such an adjustment budget may appropriate additional revenue that has become available over and above those anticipated in the annual budget.



- ❖ Revenue from electricity tariffs has increased from R165.9 million to R182.7 million showing an increase of R16.8 million. As mentioned in the budget assumptions there were no increase in the electricity tariff. The budget has been adjusted to take care of new household connections. This is due to the good revenue collection as highlighted in the mid- year report supported by our cash flow statement as a result of new connections to new households and disconnections from the revenue enhancement team. This is in line with section 28(2)(a) of the MFMA.
- ❖ Revenue from agency services has decreased from the original budget allocation of R43.3 million to R35.2 million in the adjustment budget. The revenue from agency comprises of subsidy from Chris Hani Municipality and Road transport agency managed by the traffic section. The decrease in the agency services is due to a reduction in the subsidy by about R8.0 million
- ❖ There were some minor adjustments done to the other services in line with the mid – year budget assessment report. Interest on investment has been adjusted upwards from the original estimate of R5.46 million to R8.08 million in line with the audited actuals of 2012/13 and the 1<sup>st</sup> six months of the 2013/14 financial year.

## **Operating Expenditures**

### OPERATING EXPENDITURE

- ❖ The operational budget has increased from R525.8 million to R543.6 million representing an increase of R17.8 million
- ❖ Repairs and maintenance budget has decreased from the R22 million to R16 million in the adjustment budget. This was due to the shifting of funds from funds appropriated for repairs and maintenance to other votes. National treasury will not be pleased with this decrease since it takes the repairs and maintenance budget to 3.1% of the operating budget. The treasury threshold ought to be 10% of the operating budget.
- ❖ Bulk electricity purchases budget has increased from the R131.8 million budgeted in the 2013/14 original budget to R160.9 million in the adjustment budget. An increase of R29.1 million. The increase represents under recovery in the expenditure projection for the rest of the year.

- ❖ Councillor remuneration has increased from R15.5 million to R16.6 million showing an increase of R1.1 million. The increase reflects the upper limit as determined by SALGA. The calculation has taken into account across the board percentile increase of 5.0% in councillor remuneration based on category four municipalities.
- ❖ Depreciation on fixed assets has increased from R18.3 million to R24.3 million showing an increase of R6.0 million. This is in line with the audited Annual Financial Statement.
- ❖ Provision for doubtful debts (debt impairment) has decreased from the original budgeted amount of R80.3 million to R66.8 million. This is in line with the positive collection rate for the past six months of the 2013/14 financial year.
- ❖ Fuel expenditure budget was under pressure in the first half of the year with some departments exceeding their R2.2 million allocation for the year. For continuous service delivery, the fuel budget has been increased from R9.4 million to R12.5 million showing an increase of RR3.1 million.
- ❖ WSSA delegated management budget has been increased from R38.4 million to R46.1 million. This is to enable council to meet the current contractual agreement up to the end of the financial year.
- ❖ There was a cost savings of R5.6 million from the salary budget due to over budgeting of the medical aid and other employee benefits in the original budget. The salary budget could have been lower than as budgeted, but the vacancies that exist in the budget which still have to be filled made it that a full provision needed to be made. Also provision needs to be made in respect of employees acting in substantive positions.

### **Capital Budget**

The Original Capital Budget of R69.7 million has been increased to R80.9 million largely due to the approval of the 2012/13 unspent municipal infrastructure grant of R8.0 million to be spent in the 2013/14 financial year. Unspent own funds of R2.5 has also been included in this adjustment budget. Below are the main adjustments to the capital budget:

- ❖ The adjusted capital budget included R8.0 million unspent MIG fund which was approved by the national treasury to be spent on incomplete capital projects as at 2013 June. These projects are shown in the budget attached.
- ❖ An amount of R5.0 million was allocated in the original budget to Technical services for the purchase of plant to repair surfaced roads. The R5.0 million has now been re – allocated to the 5 – year master plan for the upgrading of electrical infrastructure network.
- ❖ Ilinge cemetery and Lesseyton cemetery each has been reduced from the R1.2 million allocated in the original budget to R250 000 in the adjustment budget.
- ❖ Renovation of the Ezibeleni Ablution block which received no funding in the original budget tabled has been allocated an amount of R1.7 million. The project was under – budgeted in the previous budget.
- ❖ A full list of projects affected and the reasons behind the adjustment is attached to this report in the executive summary and also in the supporting table SB19.
- ❖ There are some old funds totalling R1.87 million brought forward in the capital budget. These funds will be withdrawn from the budget if not spent by the end of the financial year. This is informed by the recommendations from the provincial treasury. The affected departments have been notified in the recent directors' meeting.

## **Conclusion**

The Adjusted budget as presented in this document meets the requirements of the MFMA and is presented to Council for consideration and review.

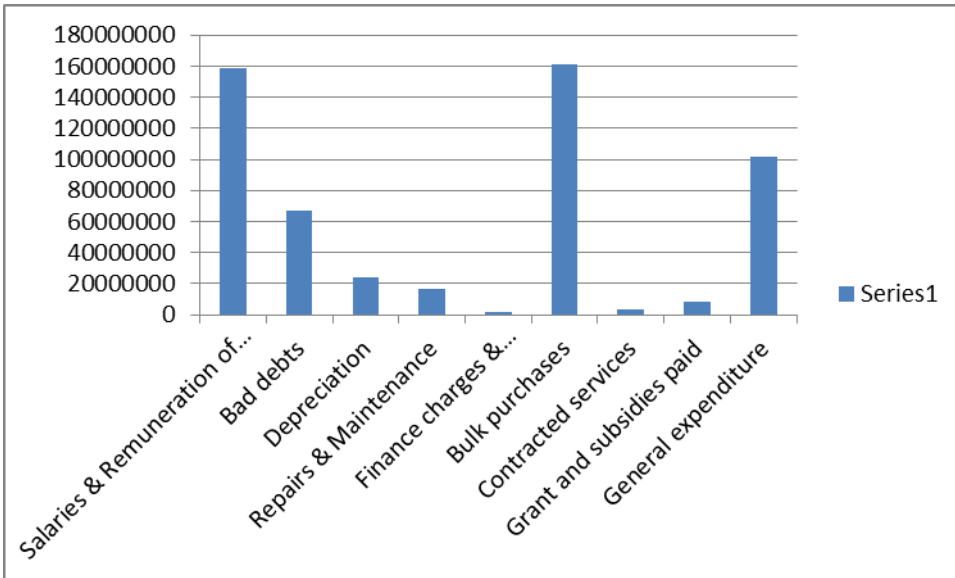
As with any such endeavours, preparation of the adjustment budget document requires the participation and time of many individuals. Appreciation and thanks are expressed to the Acting Municipal Manager; Mr. Gideon Judeel and the senior managers of the various departments and all those involved in making this possible.

The table and charts below show the percentage makeup of the revenue and expenditures for the 2013/14 Lukhanji Adjusted Budget.

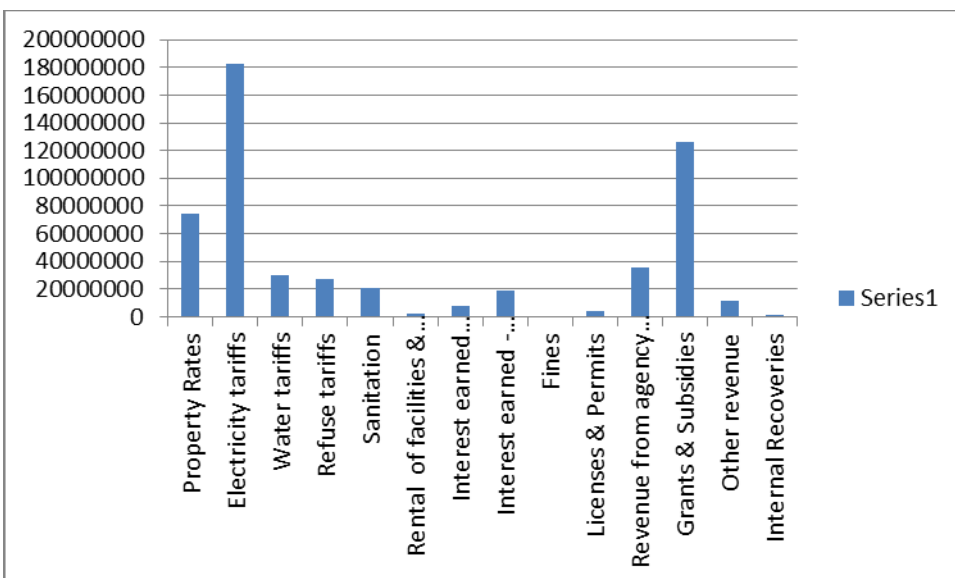
<b>BUDGET SUMMARY</b>				
<b>REVENUE</b>				
<b>Operating Budget R'000</b>			<b>Capital Budget R'000</b>	
Assessment Rates		74,399	Municipal Infrastructure Grant	42,559
Fines		347	Internally generated own funds	38,426
Electricity tariffs		182,666		
Water tariffs		30,406		
Sewerage tariffs		20,856		
Refuse		27,386		
Licences & Permits		3,889		
Rental of Facilities & Equip		2,476		
<b>Gov. Grants &amp; Subsidy</b>		126,276		
Equitable Share	112,656			
Operational Grants	11,817			
Other Grants	1,803			
<b>Agency Fees</b>		35,242		
Water & Sewer	31,468			
Road Agency	3,774			
Interest earned on External Investment		7,970		
Interest on Outstanding : Debtors		18,771		
Other Revenues		12,773		
<b>TOTALS</b>		<b>543,550</b>	<b>TOTALS</b>	<b>80,985</b>

<b>EXPENDITURE</b>				
<b>Operating Budget R'000</b>			<b>Capital Budget R'000</b>	
Salaries, Wages, Allowances & Related Costs		158,555	Upgrade of Rural Gravel Roads	4,497
Electricity Bulk Purchases		160,897	Intermodal Taxi Rank	6,289
General Expenses		100,570	Lukhanji community Lighting	2,900
Repairs & maintenance		16,679	Surfacing of gravel roads	681
Payments of municipal debts		2,140	Dumpy Adams sport complex	519
Depreciation & impairment		24,272	Sada Stadium	3,200
Provisions for bad debts		67,055	Ilinge Stadium	2,000
Assessment rates	743		Ezibeleni Stadium	3,700
Electricity	20,435		Lesseyton Cemetery	250
Water	7,669		Ilinge Cemetery	250
Sewerage	8,451		Rehab. Sada Stadium Phase 1	250
Refuse	13,458		Rehab. Sada Stadium Phase 2	200
Interest on Outstanding debts	15,999		Community Hall Ward 1	4,020
Contracted Services		3,524	Community Hall Ward 4	4,720
Operational grants		8,730	Community Hall Ward 7	120
Municipal Services charges		1,307	Community HALL Ward 5	4,421
			Fencing of Grazing Camps	825
			Feasibility Study Shilo Agric.	306
			Machibini Shearing Shed	800
			Machini Comm. Hall	64
			Machini Tele Centre	88
			Upgrade of Lukhanji Storm water SADA	725
			PMU Fees	2,185
			<b>Total MIG</b>	<b>42,559</b>
			<b>Own &amp; Other Funds</b>	
			Fencing of Mlungisi Cemetery	2,015
			5 Year Electrical Infrastructure Plan	5,000
			Lukhanji Roads surfacing	25,000
			Municipal Fleet Replacement Programme	2,500
			EC Housing Projects	810
			Polar Park Project	1,047
			Libraries	175
			Rural Water Scheme	410
			Hawker Stalls	285
			Refurbishment of MV Switchgear	793
			Nature Reserve	203
			<b>Total Own funds &amp; Other</b>	<b>38,426</b>
<b>Total</b>		<b>543 550</b>	<b>Total</b>	<b>80,985</b>

## HOW THE EXPENDITURE BUDGET OF R543.5 MILLION IS ALLOCATED



## HOW THE REVENUE BUDGET OF R543.5 MILLION IS MADE UP



## 1.1 MIG CAPITAL PROJECTS FOR ADJUSTMENT BUDGET\_FY13/14

PROJECT NAME	WARD	ORIGINAL BUDGET _FY 13/14	ADJUSTMENT BUDGET_FY13/14	COMMENT
PMU Admin Fees – Lukhanji 2013/14	All	R 1,381,480.00	R 1,381,480.00	None.
Upgrade of Rural Gravel Roads 1, 2 & 3.	All	R 4,055,520.00	R 4,055,520.00	None.
Completion of the Inter-modal Transport Facility - Queenstown	All wards	R 6,500,000.00	R 4,500,000.00	Project is done on phases and the first phase started late in FY 12/13 in March.
Community Hall in Ward 1	1	R 2,400,000.00	R 3,900,000.00	Land issues.
Community Hall in Ward 5	5	R 2,400,000.00	R 4,300,000.00	The project was under budgeted.
Community Hall in Ward 4	4	R 2,400,000.00	R 4,600,000.00	The project was under budgeted.
Community Hall in Ward 7	7	R 2,400,000.00	R 0.00	Tender processes will delay implementations.
Ilinge Cemetery	1,2	R 1,200,000.00	R 250,000.00	EIA study.
Lesseyton Cemetery	27	R 1,200,000.00	R 250,000.00	EIA study.
Whittlesea Cemetery	17	R 1,200,000.00	R 0.00	Land issues.

Ilinge Sports-field	1, 2	R 3,000,000.00	R 2,000,000.00	Project was referred back by BAC because of uncertainties.
Fencing of Grazing Camps in Various Areas	Various Wards	R 1,000,000.00	R 700,000.00	Started late because of planning from LED.
Lukhanji Community Lighting	Various Wards	R 2,900,000.00	R 2,900,000.00	None.
Renovation and Extension to the Sada Stadium Ablution Block	5,9,10	R 2,000,000.00	R 3,200,000.00	The project was under budgeted.
Renovation to the Ezibeleni Stadium Ablution Block	4,6,7,8,15	R 0.00	R 1,700,000.00	The project was under budgeted previous FY 12/13 by R 1.7million.
The construction of a shearing shed in Upper Machibini, Ward 3	3	R 500,000.00	R 800,000.00	The project was under budgeted.
<b>TOTAL</b>		<b>R 34,537,000.00</b>	<b>R 34,537,000.00</b>	



GRANT / OTHER FUNDING FOR CAPITAL PROJECTS 2013/14 BY SOURCE									
WARD(s) EFFECTED	Function	Sub Function	Directorate	Department	DESCRIPTION OF PROJECT	New - N Existing - E	ESTIMATED BEGINNING CASH 2013/14	Adjustment Revenue Budget 2013/14	ADJUSTMENT BUDGET EXPEND. 2013/2014
<b>FUNDING FROM SOURCES:</b>									
<b>Own Funds</b>									
All	2	5	CS	1125-62	Nature Reserve	E	203 038		203 038
All	14	1	TS	1130-06	Refurbishment of MV Switchgear	N	793 149		793 149
All	2	5	TS	1130-20	Bulk Services Levy	N	-		-
All	2	5	TS	1130-22	Additional Plant for Roads Unit	N			-
All	2	5	TS	1130-22	5 Year Electrical Network Master Plan	N		5 000 000	5 000 000
All	2	5	TS	1130-22	Implement Fleet Replacement Program	N		2 500 000	2 500 000
All	12	1	TS	1130-20	Upgrade Lukhanji Roads	N	12 500 000	12 500 000	25 000 000
<b>Grand Total Own Funds</b>							<b>13 496 187</b>	<b>20 000 000</b>	<b>33 496 187</b>
<b>From Eastern Cape Provincial Government:</b>									
<b>Housing Projects :</b>									
<b>Other :</b>									
	12	1	TS	1130-20	Whittlesea Ext 4 Roads	E	383 407		383 407
All	7	1	CS	1125-18	Fire Services	E	270 332		270 332
			Tech	1130-16	Hydraulic Analysis Sewerage		4 348		4 348
			Tech	1130-26	CMIP Project: Ezibeleni Bulkwater & Roads		14 745		14 745
			Tech	1130-26	CMIP Project: Sabata Services		17 155		17 155
			Tech	1130-26	CMIP Project: Ezibeleni Sewer		52 016		52 016
			Tech	1130-26	BCIG projects: Mlungisi bulkwater		67 804		67 804
<b>Total Other Projects</b>							<b>809 807</b>	<b>0</b>	<b>809 807</b>
<b>Total Eastern Cape Provincial Government</b>							<b>809 807</b>	<b>0</b>	<b>809 807</b>

WARD(s) EFFECTED	Function	Sub Function	Directorate	Department	DESCRIPTION OF PROJECT	New - N Existing - E	ESTIMATED BEGINNING CASH 2013/14	Adjustment Revenue Budget 2013/14	ADJUSTMENT BUDGET EXPEND. 2013/2014
					<b>Municipal Infrastructure Grant (MIG):</b>				
All	12	1	TS	1130-20	Lukhanji Upgrading Gravel Roads & Stormwater		441 224	4 055 520	4 496 744
All	0	1	TS	1130-20	Completion of Inter Modal Transport Facility - Queenstown		1 788 753	4 500 000	6 288 753
9,10	12	1	TS	1130-20	Upgrading & Rehabilitation of Lukhanji Stormwater in Sada		724 777		724 777
Various Wards		1	MM	1105-00	Feasibility Study - Construction of Agricultural market in Shiloh		306 100		306 100
		2	MM	1105-00	Machibini Shearing Shed			800 000	800 000
14	12	1	TS	1130-20	Qwabi Bridge over Kuzitungu River		-		-
1,2,16,18-25	12	1	TS	1130-20	Surfacing of Gravel roads in Ezibeleni, Mlungisi, Ilinge, Ekuphumleni/Sada		681 254		681 254
27	5	4	CS	1125-02	New Cemetry - Lesseyton			250 000	250 000
1-2	5	4	CS	1125-02	New Cemetry - Ilinge			250 000	250 000
Various Wards	14	1	TS	1130-06	Community Lighting in Sabata, Ezibeleni, Ilinge, Nomzamo and Whittlesea		-	2 900 000	2 900 000
5	5	3	HS	1160-20	Community Hall		120 981	4 300 000	4 420 981
1	5	3	HS	1160-20	Community Hall		120 981	3 900 000	4 020 981
4	5	3	HS	1160-20	Community Hall		119 546	4 600 000	4 719 546
7	5	3	HS	1160-20	Community Hall		119 546	-	119 546
3	5	3	HS	1160-20	Upper Machibini Community Hall		63 456		63 456
3	5	3	HS	1160-20	Lower Machibini Community Hall		88 457		88 457
9,10	8	1	CS	1125-60	Sada Stadium		-	3 200 000	3 200 000
1-2	8	1	CS	1125-60	Ilinge Stadium			2 000 000	2 000 000
4,6,7,8,15	8	1	CS	1125-60	Ezibeleni Stadium		2 000 000	1 700 000	3 700 000
19-25	8	1	CS	1125-60	Recreational Facilities - Dumpy Adams Sportfields		519 470		519 470
Various Wards	3	1	MM	1105-00	Fencing of Grazing Camps		124 678	700 000	824 678
All	3	1	TS	1130-10	PMU Fees		803 050	1 381 480	2 184 530
					<b>Total MIG</b>		<b>8 022 272</b>	<b>34 537 000</b>	<b>42 559 272</b>

					<b>Eskom</b>				
	14	1	TS	1130-06	National Electrification Programme (urban areas)		-		-
	14	1	TS	1130-06	New Rathwick Electrification		188 743		188 743
									-
					<b>Total Eskom</b>		<b>188 743</b>	<b>0</b>	<b>188 743</b>
					<b>Neighbourhood Development Partnership Grant</b>				
<b>All</b>	<b>3</b>	<b>1</b>	<b>TS</b>	<b>1130-10</b>	Implement NDP Approved Projects	<b>N</b>			-
<b>4,18</b>	<b>3</b>	<b>1</b>	<b>TS</b>	<b>1130-10</b>	Mlungisi Youth Centre	<b>N</b>			-
					<b>Total Neighbourhood Development Partnership Grant</b>		<b>0</b>	<b>0</b>	<b>0</b>
					<b>Total National Government</b>		<b>8 211 015</b>	<b>34 537 000</b>	<b>42 748 015</b>
					<b>From Chris Hani District Municipality</b>				
			TS	1130-16	Phola Park Project		1 046 975		1 046 975
	5	4	CS	1125-02	Beautification and Fencing of Mlungisi Cemetery		2 014 753		2 014 753
	5	1	CS	1125-46	Libraries	E	174 700		174 700
	5	1	TS	1130-30	Rural Water Scheme	E	410 062		410 062
					<b>Total Chris Hani District Municipality</b>		<b>3 646 490</b>	<b>0</b>	<b>3 646 490</b>
					<b>Other funds</b>				
			IPED	1105-00	<b>Hawker Stalls</b>		<b>284 648</b>		<b>284 648</b>
					<b>GRAND TOTAL NEW AND EXISTING CAPITAL GRANTS</b>		<b>26,448,147</b>	<b>54,537,000</b>	<b>80,985,147</b>

#### **4. Adjustment Budget Tables (Operating & Capital)**

The following budget schedules are to be approved by resolution of Council and are shown in the following National Treasury schedules:

**Table B1 – Adjustments Budget Summary**

**Table B2 – Adjustments Budget Financial Performance ( Revenue and Expenditure by municipal vote)**

**Table B3 – Adjustments Budget Financial Performance ( Standard Classification)**

**Table B4 – Adjustments Budget Financial Performance (Revenue and Expenditure)**

**Table B5 – Adjustments Capital Expenditure Budget by vote, and funding.**

**Table B6 – Adjustments Budget Financial Position**

**Table B7 – Adjustments Budget Cash Flows**

**Table B8 – Cash Backed reserves/accumulated surplus Reconciliation**

**Table B9 – Asset management**

**Table B10 – Basic Service Delivery Measurement**

EC134 Lukhanji - Table B1 Adjustments Budget Summary -

Description	Budget Year 2013/14									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
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	68 611	-	-	-	-	-	5 787	5 787	74 399	80 351	86 779
Service charges	246 266	-	-	-	-	-	15 103	15 103	261 369	286 554	304 268
Investment revenue	5 460	-	-	-	-	-	2 510	2 510	7 970	7 970	7 970
Transfers recognised - operational	125 947	-	-	-	-	-	158	158	126 105	130 281	137 491
Other own revenue	79 432	-	-	-	-	-	(5 724)	(5 724)	73 708	78 183	79 930
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>525 717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17 834</b>	<b>17 834</b>	<b>543 550</b>	<b>583 339</b>	<b>616 437</b>
Employee costs	143 513	-	-	-	-	-	470	470	143 983	148 345	155 407
Remuneration of councillors	18 795	-	-	-	-	-	1 097	1 097	19 892	20 721	21 592
Depreciation & asset impairment	18 263	-	-	-	-	-	6 009	6 009	24 272	24 272	24 272
Finance charges	2 140	-	-	-	-	-	(0)	(0)	2 140	1 592	1 081
Materials and bulk purchases	153 751	-	-	-	-	-	5 147	5 147	158 897	195 027	204 513
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	189 255	-	-	-	-	-	5 110	5 110	194 365	193 381	209 572
<b>Total Expenditure</b>	<b>525 717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17 833</b>	<b>17 833</b>	<b>543 550</b>	<b>583 339</b>	<b>616 437</b>
<b>Surplus/(Deficit)</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>
Transfers recognised - capital	34 037	-	-	-	-	-	8 522	8 522	42 559	37 617	40 190
Contributions recognised - capital & contributed a	35 625	-	-	-	-	-	2 801	2 801	38 426	17 036	14 125
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>69 662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 324</b>	<b>11 324</b>	<b>80 985</b>	<b>54 654</b>	<b>54 315</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>69 662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 324</b>	<b>11 324</b>	<b>80 985</b>	<b>54 654</b>	<b>54 315</b>
<b>Capital expenditure &amp; funds sources</b>											
Capital expenditure	69 662	-	-	-	-	-	11 322	11 322	80 985	54 654	54 315
Transfers recognised - capital	34 037	-	-	-	-	-	8 522	8 522	42 559	36 885	40 190
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 625	-	-	-	-	-	2 801	2 801	38 426	17 769	14 125
<b>Total sources of capital funds</b>	<b>69 662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 323</b>	<b>11 323</b>	<b>80 985</b>	<b>54 654</b>	<b>54 315</b>
<b>Financial position</b>											
Total current assets	244 118	-	-	-	-	-	70 245	70 245	314 363	314 363	314 287
Total non current assets	929 581	-	-	-	-	-	(74 145)	(74 145)	855 436	855 436	855 436
Total current liabilities	50 922	-	-	-	-	-	37 075	37 075	87 998	87 998	87 998
Total non current liabilities	77 571	-	-	-	-	-	(49 161)	(49 161)	28 410	28 410	28 410
<b>Community wealth/Equity</b>	<b>1 045 206</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 186</b>	<b>8 186</b>	<b>1 053 391</b>	<b>1 053 391</b>	<b>1 053 391</b>
<b>Cash flows</b>											
Net cash from (used) operating	84 898	-	-	-	-	-	(34 620)	(34 620)	50 278	60 173	62 829
Net cash from (used) investing	(34 037)	-	-	-	-	-	(34 448)	(34 448)	(68 485)	(42 154)	(41 815)
Net cash from (used) financing	(1 715)	-	-	-	-	-	-	-	(1 715)	(1 387)	(1 019)
<b>Cash/cash equivalents at the year end</b>	<b>105 552</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 039)</b>	<b>(1 039)</b>	<b>104 513</b>	<b>121 145</b>	<b>141 140</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	162 648	-	-	-	-	-	19 418	19 418	182 066	182 066	182 066
Application of cash and investments	#####	-	-	-	-	-	#####	#####	#####	#####	#####
<b>Balance - surplus (shortfall)</b>	<b>#####</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>
<b>Asset Management</b>											
Asset register summary (WDV)	929 581	-	-	-	-	-	(74 145)	(74 145)	855 436	855 436	855 436
Depreciation & asset impairment	18 263	-	-	-	-	-	6 009	6 009	24 272	24 272	24 272
Renewal of Existing Assets	21 980	-	-	-	-	-	2 158	2 158	24 139	21 500	20 682
Repairs and Maintenance	22 925	-	-	-	-	-	(6 245)	(6 245)	16 679	21 176	18 690
<b>Free services</b>											
Cost of Free Basic Services provided	27 957	-	-	-	-	-	-	-	27 957	27 957	27 957
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>											
Water:	9	-	-	-	-	-	-	-	9	9	9
Sanitation/sew erage:	5	-	-	-	-	-	-	-	5	5	5
Energy :	-	-	-	-	-	-	-	-	-	-	-
Refuse:	8	-	-	-	-	-	-	-	8	8	8

## EC134 Lukhanji - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2013/14									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	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>													
<i>Governance and administration</i>		188,249	-	-	-	-	-	-	9,416	9,416	197,665	206,785	212,816
Executive and council		100,851	-	-	-	-	-	-	(452)	(452)	100,398	113,342	112,917
Budget and treasury office		85,412	-	-	-	-	-	-	9,399	9,399	94,811	91,097	97,554
Corporate services		1,986	-	-	-	-	-	-	470	470	2,456	2,345	2,345
<i>Community and public safety</i>		34,536	-	-	-	-	-	-	7,032	7,032	41,568	29,349	23,458
Community and social services		19,335	-	-	-	-	-	-	2,539	2,539	21,874	12,336	8,436
Sport and recreation		5,140	-	-	-	-	-	-	4,494	4,494	9,634	7,214	5,214
Public safety		10,060	-	-	-	-	-	-	-	-	10,060	9,798	9,807
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		53,840	-	-	-	-	-	-	5,191	5,191	59,031	41,737	46,590
Planning and development		5,724	-	-	-	-	-	-	1,954	1,954	7,679	4,621	4,621
Road transport		48,116	-	-	-	-	-	-	3,237	3,237	51,352	37,117	41,970
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		318,752	-	-	-	-	-	-	7,516	7,516	326,268	360,120	387,885
Electricity		178,236	-	-	-	-	-	-	16,775	16,775	195,011	197,975	221,046
Water		65,456	-	-	-	-	-	-	(300)	(300)	65,156	80,640	84,216
Waste water management		36,298	-	-	-	-	-	-	(9,622)	(9,622)	26,676	40,485	39,188
Waste management		38,762	-	-	-	-	-	-	663	663	39,425	41,020	43,435
<i>Other</i>		3	-	-	-	-	-	-	-	-	3	3	3
<b>Total Revenue - Standard</b>	<b>2</b>	<b>595,379</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,156</b>	<b>29,156</b>	<b>624,535</b>	<b>637,993</b>	<b>670,752</b>
<b>Expenditure - Standard</b>													
<i>Governance and administration</i>		104,445	-	-	-	-	-	-	1,122	1,122	105,567	87,090	90,017
Executive and council		48,379	-	-	-	-	-	-	3,134	3,134	51,514	48,235	49,741
Budget and treasury office		39,685	-	-	-	-	-	-	1,385	1,385	41,070	26,799	27,955
Corporate services		16,380	-	-	-	-	-	-	(3,397)	(3,397)	12,983	12,056	12,321
<i>Community and public safety</i>		52,209	-	-	-	-	-	-	(2,060)	(2,060)	50,149	51,408	53,620
Community and social services		13,046	-	-	-	-	-	-	(1,357)	(1,357)	11,689	12,402	12,930
Sport and recreation		11,807	-	-	-	-	-	-	(1,315)	(1,315)	10,492	12,196	12,790
Public safety		27,356	-	-	-	-	-	-	612	612	27,968	26,810	27,900
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		42,722	-	-	-	-	-	-	2,634	2,634	45,356	36,236	37,403
Planning and development		17,953	-	-	-	-	-	-	1,007	1,007	18,960	13,095	13,546
Road transport		24,769	-	-	-	-	-	-	1,627	1,627	26,395	23,141	23,857
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		326,217	-	-	-	-	-	-	16,137	16,137	342,353	408,476	435,263
Electricity		188,618	-	-	-	-	-	-	26,861	26,861	215,478	248,472	273,900
Water		76,152	-	-	-	-	-	-	(2,161)	(2,161)	73,990	85,344	89,124
Waste water management		23,734	-	-	-	-	-	-	(7,505)	(7,505)	16,228	34,515	33,130
Waste management		37,714	-	-	-	-	-	-	(1,057)	(1,057)	36,656	40,145	39,109
<i>Other</i>		126	-	-	-	-	-	-	-	-	126	129	134
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>525,717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,833</b>	<b>17,833</b>	<b>543,550</b>	<b>583,339</b>	<b>616,437</b>
<b>Surplus/ (Deficit) for the year</b>		<b>69,662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,323</b>	<b>11,323</b>	<b>80,985</b>	<b>54,654</b>	<b>54,315</b>

EC134 Lukhanji - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		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												
<b>Revenue by Vote</b>	1											
Vote 1 - EXECUTIVE AND COUNCIL		99 838	-	-	-	-	-	(3 373)	(3 373)	96 465	113 342	110 917
Vote 2 - FINANCE AND ADMINISTRATION		87 398	-	-	-	-	-	9 869	9 869	97 267	93 045	99 501
Vote 3 - PLANNING AND DEVELOPMENT		5 724	-	-	-	-	-	1 954	1 954	7 679	4 621	4 621
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Vote 5 - COMMUNITY AND SOCIAL SERVICES		19 261	-	-	-	-	-	2 613	2 613	21 874	12 733	8 833
Vote 6 - COMMUNITY SAFETY		10 060	-	-	-	-	-	-	-	10 060	9 798	9 807
Vote 7 - SPORT AND RECREATION		5 214	-	-	-	-	-	4 419	4 419	9 634	7 214	5 214
Vote 8 - WASTE WATER MANAGEMENT		36 298	-	-	-	-	-	(9 622)	(9 622)	26 676	35 948	37 563
Vote 9 - WASTE MANAGEMENT		38 762	-	-	-	-	-	663	663	39 425	41 020	43 435
Vote 10 - ROADS TRANSPORT		48 116	-	-	-	-	-	3 237	3 237	51 352	37 117	41 970
Vote 11 - WATER		65 456	-	-	-	-	-	(300)	(300)	65 156	80 640	84 216
Vote 12 - ELECTRICITY		178 236	-	-	-	-	-	16 775	16 775	195 011	202 512	221 046
Vote 13 - OTHER		3	-	-	-	-	-	-	-	3	3	3
Vote 14 - HOUSING		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - IPED		1 013	-	-	-	-	-	2 920	2 920	3 933	-	3 625
<b>Total Revenue by Vote</b>	2	595 379	-	-	-	-	-	29 156	29 156	624 535	637 993	670 752
<b>Expenditure by Vote</b>	1											
Vote 1 - EXECUTIVE AND COUNCIL		44 155	-	-	-	-	-	3 152	3 152	47 306	45 622	47 045
Vote 2 - FINANCE AND ADMINISTRATION		56 065	-	-	-	-	-	2 969	2 969	59 034	38 854	40 277
Vote 3 - PLANNING AND DEVELOPMENT		17 953	-	-	-	-	-	1 007	1 007	18 960	13 095	13 546
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Vote 5 - COMMUNITY AND SOCIAL SERVICES		13 046	-	-	-	-	-	(1 362)	(1 362)	11 684	12 402	12 930
Vote 6 - COMMUNITY SAFETY		27 356	-	-	-	-	-	612	612	27 968	26 810	27 900
Vote 7 - SPORT AND RECREATION		11 807	-	-	-	-	-	(1 315)	(1 315)	10 492	12 196	12 790
Vote 8 - WASTE WATER MANAGEMENT		23 734	-	-	-	-	-	(7 505)	(7 505)	16 228	34 515	33 130
Vote 9 - WASTE MANAGEMENT		37 714	-	-	-	-	-	(1 057)	(1 057)	36 656	35 609	37 484
Vote 10 - ROADS TRANSPORT		24 769	-	-	-	-	-	1 627	1 627	26 395	23 141	23 857
Vote 11 - WATER		76 152	-	-	-	-	-	(2 161)	(2 161)	73 990	85 344	89 123
Vote 12 - ELECTRICITY		188 618	-	-	-	-	-	21 879	21 879	210 497	253 009	273 900
Vote 13 - OTHER		126	-	-	-	-	-	5	5	131	129	134
Vote 14 - HOUSING		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - IPED		4 224	-	-	-	-	-	(17)	(17)	4 207	2 613	4 321
<b>Total Expenditure by Vote</b>	2	525 717	-	-	-	-	-	17 833	17 833	543 550	583 339	616 437
<b>Surplus/ (Deficit) for the year</b>	2	69 662	-	-	-	-	-	11 323	11 323	80 985	54 654	54 315

EC134 Lukhanji - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1	A	3	4	5	6	7	8	9	10	+1 2014/15	+2 2015/16
		A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
Property rates	2	68 611	-	-	-	-	-	5 787	5 787	74 399	80 351	86 779
Property rates - penalties & collection charges												
Service charges - electricity revenue	2	165 963	-	-	-	-	-	16 703	16 703	182 666	202 389	216 559
Service charges - water revenue	2	30 706	-	-	-	-	-	(300)	(300)	30 406	32 504	32 449
Service charges - sanitation revenue	2	21 611	-	-	-	-	-	(700)	(700)	20 911	22 358	23 906
Service charges - refuse revenue	2	27 986	-	-	-	-	-	(600)	(600)	27 386	29 303	31 354
Service charges - other												
Rental of facilities and equipment		2 476								2 476	2 476	2 476
Interest earned - external investments		5 460						2 510	2 510	7 970	7 970	7 970
Interest earned - outstanding debtors		17 652						1 119	1 119	18 771	20 163	21 660
Dividends received												
Fines		347								347	347	347
Licences and permits		3 889								3 889	3 889	3 889
Agency services		43 350						(8 107)	(8 107)	35 242	39 285	39 373
Transfers recognised - operating		125 947						158	158	126 105	130 281	137 491
Other revenue	2	11 718	-	-	-	-	-	1 264	1 264	12 982	12 023	12 185
Gains on disposal of PPE												
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>525 717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17 834</b>	<b>17 834</b>	<b>543 550</b>	<b>583 339</b>	<b>616 437</b>
<b>Expenditure By Type</b>												
Employee related costs		143 513	-	-	-	-	-	470	470	143 983	148 345	155 407
Remuneration of councillors		18 795						1 097	1 097	19 892	20 721	21 592
Debt impairment		80 343						(13 548)	(13 548)	66 794	71 655	75 009
Depreciation & asset impairment		18 263	-	-	-	-	-	6 009	6 009	24 272	24 272	24 272
Finance charges		2 140						(0)	(0)	2 140	1 592	1 081
Bulk purchases		130 826	-	-	-	-	-	28 072	28 072	158 897	195 027	204 513
Other materials		22 925						(22 925)	(22 925)			
Contracted services		43 492	-	-	-	-	-	6 740	6 740	50 232	45 988	45 988
Transfers and grants												
Other expenditure		65 421	-	-	-	-	-	11 918	11 918	77 339	75 738	88 575
Loss on disposal of PPE												
<b>Total Expenditure</b>		<b>525 717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17 833</b>	<b>17 833</b>	<b>543 550</b>	<b>583 339</b>	<b>616 437</b>
<b>Surplus/(Deficit)</b>		<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>
Transfers recognised - capital		34 037						8 522	8 522	42 559	37 617	40 190
Contributions												
Contributed assets		35 625						2 801	2 801	38 426	17 036	14 125
<b>Surplus/(Deficit) before taxation</b>		<b>69 662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 324</b>	<b>11 324</b>	<b>80 985</b>	<b>54 654</b>	<b>54 315</b>
Taxation												
<b>Surplus/(Deficit) after taxation</b>		<b>69 662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 324</b>	<b>11 324</b>	<b>80 985</b>	<b>54 654</b>	<b>54 315</b>
Attributable to minorities												
<b>Surplus/(Deficit) attributable to municipality</b>		<b>69 662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 324</b>	<b>11 324</b>	<b>80 985</b>	<b>54 654</b>	<b>54 315</b>
Share of surplus/ (deficit) of associate												
<b>Surplus/ (Deficit) for the year</b>		<b>69 662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 324</b>	<b>11 324</b>	<b>80 985</b>	<b>54 654</b>	<b>54 315</b>



EC134 Lukhanji - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	5	6	7	8	9	10	11	12			
		A1	B	C	D	E	F	G	H			
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - EXECUTIVE AND COUNCIL		1 285	-	-	-	-	931	931	2 215	1 317	2 000	
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	
Vote 3 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	
Vote 5 - Vote 5 - COMMUNITY AND SOCIAL SERVICES		13 200	-	-	-	-	2 748	2 748	15 948	6 300	3 200	
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-	
Vote 7 - SPORT AND RECREATION		5 000	-	-	-	-	4 419	4 419	9 419	7 000	7 000	
Vote 8 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	
Vote 9 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	
Vote 10 - ROADS TRANSPORT		40 056	-	-	-	-	4 635	4 635	44 691	34 932	34 507	
Vote 11 - WATER		-	-	-	-	-	-	-	-	-	-	
Vote 12 - ELECTRICITY		2 900	-	-	-	-	-	-	2 900	3 600	6 000	
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-	
Vote 14 - HOUSING		-	-	-	-	-	-	-	-	-	-	
Vote 15 - IPED		-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	3	62 440	-	-	-	-	12 733	12 733	75 174	53 149	52 707	
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	
Vote 3 - PLANNING AND DEVELOPMENT		1 381	-	-	-	-	803	803	2 185	1 505	1 608	
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	
Vote 5 - Vote 5 - COMMUNITY AND SOCIAL SERVICES		378	-	-	-	-	-	-	378	-	-	
Vote 6 - COMMUNITY SAFETY		270	-	-	-	-	-	-	270	-	-	
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	
Vote 8 - WASTE WATER MANAGEMENT		1 866	-	-	-	-	(815)	(815)	1 051	-	-	
Vote 9 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	
Vote 10 - ROADS TRANSPORT		1 783	-	-	-	-	(1 399)	(1 399)	383	-	-	
Vote 11 - WATER		562	-	-	-	-	-	-	562	-	-	
Vote 12 - ELECTRICITY		982	-	-	-	-	-	-	982	-	-	
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-	
Vote 14 - HOUSING		-	-	-	-	-	-	-	-	-	-	
Vote 15 - IPED		-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		7 222	-	-	-	-	(1 411)	(1 411)	5 811	1 505	1 608	
<b>Total Capital Expenditure - Vote</b>		69 662	-	-	-	-	11 322	11 322	80 985	54 654	54 315	
<b>Capital Expenditure - Standard</b>												
<i>Governance and administration</i>		1 285	-	-	-	-	931	931	2 215	6 694	6 792	
Executive and council		1 285	-	-	-	-	931	931	2 215	1 694	1 792	
Budget and treasury office		-	-	-	-	-	-	-	-	5 000	5 000	
Corporate services		-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		18 848	-	-	-	-	7 167	7 167	26 015	16 859	6 000	
Community and social services		13 848	-	-	-	-	2 477	2 477	16 325	6 400	6 000	
Sport and recreation		5 000	-	-	-	-	4 419	4 419	9 419	10 459	-	
Public safety		-	-	-	-	-	270	270	270	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		43 220	-	-	-	-	4 040	4 040	47 259	31 100	45 114	
Planning and development		1 381	-	-	-	-	803	803	2 185	5 564	11 531	
Road transport		41 838	-	-	-	-	3 237	3 237	45 075	25 536	33 582	
Environmental protection		-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		6 310	-	-	-	-	(815)	(815)	5 495	-	-	
Electricity		3 882	-	-	-	-	-	-	3 882	-	-	
Water		562	-	-	-	-	-	-	562	-	-	
Waste water management		1 866	-	-	-	-	(815)	(815)	1 051	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure - Standard</b>	3	69 662	-	-	-	-	11 323	11 323	80 985	54 654	57 906	
<b>Funded by:</b>												
National Government		34 037	-	-	-	-	8 522	8 522	42 559	36 885	40 190	
Provincial Government		-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	
<b>Total Capital transfers recognised</b>	4	34 037	-	-	-	-	8 522	8 522	42 559	36 885	40 190	
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		35 625	-	-	-	-	2 801	2 801	38 426	17 769	14 125	
<b>Total Capital Funding</b>		69 662	-	-	-	-	11 323	11 323	80 985	54 654	54 315	

EC134 Lukhanji - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	3	4	5	6	7	8	9	10	+1 2014/15	+2 2015/16	
		A1	B	C	D	E	F	G	H			
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		56 406					14 591	14 591	70 997	70 997	70 997	70 997
Call investment deposits	1	106 242	-	-	-	-	4 827	4 827	111 069	111 069	111 069	111 069
Consumer debtors	1	61 864	-	-	-	-	48 936	48 936	110 800	110 800	110 800	110 800
Other debtors		19 606					1 815	1 815	21 421	21 421	21 421	21 421
Current portion of long-term receivables								-	-	-	-	-
Inventory							76	76	76	76	76	76
<b>Total current assets</b>		<b>244 118</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70 245</b>	<b>70 245</b>	<b>314 363</b>	<b>314 363</b>	<b>314 363</b>	<b>314 287</b>
<b>Non current assets</b>												
Long-term receivables								-	-	-	-	-
Investments								-	-	-	-	-
Investment property		105 015					(13 434)	(13 434)	91 581	91 581	91 581	91 581
Investment in Associate								-	-	-	-	-
Property, plant and equipment	1	824 567	-	-	-	-	(60 711)	(60 711)	763 856	763 856	763 856	763 856
Agricultural								-	-	-	-	-
Biological								-	-	-	-	-
Intangible								-	-	-	-	-
Other non-current assets								-	-	-	-	-
<b>Total non current assets</b>		<b>929 581</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(74 145)</b>	<b>(74 145)</b>	<b>855 436</b>	<b>855 436</b>	<b>855 436</b>	<b>855 436</b>
<b>TOTAL ASSETS</b>		<b>1 173 699</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 900)</b>	<b>(3 900)</b>	<b>1 169 799</b>	<b>1 169 799</b>	<b>1 169 799</b>	<b>1 169 724</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft								-	-	-	-	-
Borrowing		4 432	-	-	-	-	(2 028)	(2 028)	2 404	2 404	2 404	2 404
Consumer deposits		8 672					108	108	8 780	8 780	8 780	8 780
Trade and other payables		33 385	-	-	-	-	(17 169)	(17 169)	16 217	16 217	16 217	16 217
Provisions		4 432					56 165	56 165	60 597	60 597	60 597	60 597
<b>Total current liabilities</b>		<b>50 922</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37 075</b>	<b>37 075</b>	<b>87 998</b>	<b>87 998</b>	<b>87 998</b>	<b>87 998</b>
<b>Non current liabilities</b>												
Borrowing	1	3 925	-	-	-	-	(736)	(736)	3 189	3 189	3 189	3 189
Provisions	1	73 646	-	-	-	-	(48 425)	(48 425)	25 221	25 221	25 221	25 221
<b>Total non current liabilities</b>		<b>77 571</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(49 161)</b>	<b>(49 161)</b>	<b>28 410</b>	<b>28 410</b>	<b>28 410</b>	<b>28 410</b>
<b>TOTAL LIABILITIES</b>		<b>128 494</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12 086)</b>	<b>(12 086)</b>	<b>116 408</b>	<b>116 408</b>	<b>116 408</b>	<b>116 408</b>
<b>NET ASSETS</b>	2	<b>1 045 206</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 186</b>	<b>8 186</b>	<b>1 053 391</b>	<b>1 053 391</b>	<b>1 053 391</b>	<b>1 053 316</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		1 045 206	-	-	-	-	8 186	8 186	1 053 391	1 053 391	1 053 391	1 053 391
Reserves		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>1 045 206</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 186</b>	<b>8 186</b>	<b>1 053 391</b>	<b>1 053 391</b>	<b>1 053 391</b>	<b>1 053 391</b>

EC134 Lukhanji - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	3	4	5	6	7	8	9	10			
		A1	B	C	D	E	F	G	H			
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
Receipts												
Ratepayers and other		316 262					24 589	24 589	340 851	372 505	402 006	
Government - operating	1	123 179					2 926	2 926	126 105	137 985	137 491	
Government - capital	1	34 537					8 002	8 002	42 539	37 617	40 190	
Interest		5 460					2 510	2 510	7 970	7 970	7 970	
Dividends								-	-	-	-	
Payments												
Suppliers and employees		(394 115)					(72 647)	(72 647)	(466 762)	(495 699)	(524 765)	
Finance charges		(425)					-	-	(425)	(205)	(63)	
Transfers and Grants	1							-	-	-	-	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>84 898</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(34 620)</b>	<b>(34 620)</b>	<b>50 278</b>	<b>60 173</b>	<b>62 829</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
Receipts												
Proceeds on disposal of PPE								-	-	-	-	
Decrease (Increase) in non-current debtors								-	-	-	-	
Decrease (increase) other non-current receivables								-	-	-	-	
Decrease (increase) in non-current investments		35 625					(23 125)	(23 125)	12 500	12 500	12 500	
Payments												
Capital assets		(69 662)					(11 323)	(11 323)	(80 985)	(54 654)	(54 315)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(34 037)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(34 448)</b>	<b>(34 448)</b>	<b>(68 485)</b>	<b>(42 154)</b>	<b>(41 815)</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
Receipts												
Short term loans								-	-	-	-	
Borrowing long term/refinancing								-	-	-	-	
Increase (decrease) in consumer deposits								-	-	-	-	
Payments												
Repayment of borrowing		(1 715)					-	-	(1 715)	(1 387)	(1 019)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 715)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 715)</b>	<b>(1 387)</b>	<b>(1 019)</b>	
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>49 146</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(69 068)</b>	<b>(69 068)</b>	<b>(19 922)</b>	<b>16 632</b>	<b>19 995</b>	
Cash/cash equivalents at the year begin:	2	56 406					68 029	68 029	124 435	104 513	121 145	
Cash/cash equivalents at the year end:	2	105 552					(1 039)	(1 039)	104 513	121 145	141 140	

EC134 Lukhanji - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	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	105 552	-	-	-	-	-	(1 039)	(1 039)	104 513	121 145	141 140
Other current investments > 90 days		57 096	-	-	-	-	-	20 457	20 457	77 553	60 921	40 926
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>162 648</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19 418</b>	<b>19 418</b>	<b>182 066</b>	<b>182 066</b>	<b>182 066</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		16 337	-	-	-	-	-	(7 702)	(7 702)	8 635	8 635	8 635
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	#####	-					#####	#####	#####	#####	#####
Other provisions												
Long term investments committed		-						-	-	-	-	-
Reserves to be backed by cash/investments		-						-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>#####</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>
<b>Surplus(shortfall)</b>		<b>#####</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>

EC134 Lukhanji - Table B9 Asset Management -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
<b>CAPITAL EXPENDITURE</b>												
<i>Total New Assets to be adjusted</i>	1	47 682	-	-	-	-	-	9 165	9 165	56 846	28 617	32 008
<i>Infrastructure - Road transport</i>		5 858	-	-	-	-	-	2 220	2 220	8 078	-	2 318
<i>Infrastructure - Electricity</i>		3 882	-	-	-	-	-	-	-	3 882	3 000	6 000
<i>Infrastructure - Water</i>		562	-	-	-	-	-	-	-	562	-	-
<i>Infrastructure - Sanitation</i>		1 866	-	-	-	-	-	(815)	(815)	1 051	-	-
<i>Infrastructure - Other</i>		6 500	-	-	-	-	-	(211)	(211)	6 289	9 000	12 200
Infrastructure		18 668	-	-	-	-	-	1 194	1 194	19 862	12 000	20 518
Community		20 133	-	-	-	-	-	7 167	7 167	27 300	15 217	10 200
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	8 881	-	-	-	-	-	804	804	9 685	1 400	1 290
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
<i>Total Renewal of Existing Assets to be adjusted</i>	2	21 980	-	-	-	-	-	2 158	2 158	24 139	21 500	20 682
<i>Infrastructure - Road transport</i>		21 980	-	-	-	-	-	2 158	2 158	24 139	21 500	20 682
<i>Infrastructure - Electricity</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure - Water</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure - Sanitation</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure - Other</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		21 980	-	-	-	-	-	2 158	2 158	24 139	21 500	20 682
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
<i>Total Capital Expenditure to be adjusted</i>	4	27 838	-	-	-	-	-	4 378	4 378	32 217	21 500	23 000
<i>Infrastructure - Road transport</i>		3 882	-	-	-	-	-	-	-	3 882	3 000	6 000
<i>Infrastructure - Electricity</i>		562	-	-	-	-	-	-	-	562	-	-
<i>Infrastructure - Water</i>		1 866	-	-	-	-	-	(815)	(815)	1 051	-	-
<i>Infrastructure - Sanitation</i>		6 500	-	-	-	-	-	(211)	(211)	6 289	9 000	12 200
Infrastructure		40 648	-	-	-	-	-	3 352	3 352	44 001	33 500	41 200
Community		20 133	-	-	-	-	-	7 167	7 167	27 300	15 217	10 200
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	8 881	-	-	-	-	-	804	804	9 685	1 400	1 290
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	2	69 662	-	-	-	-	-	11 323	11 323	80 985	50 117	52 690
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5											
<i>Infrastructure - Road transport</i>		138 656	-	-	-	-	-	-	-	138 656	138 656	138 656
<i>Infrastructure - Electricity</i>		107 430	-	-	-	-	-	-	-	107 430	107 430	107 430
<i>Infrastructure - Water</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure - Sanitation</i>		8 423	-	-	-	-	-	-	-	8 423	8 423	8 423
Infrastructure		254 508	-	-	-	-	-	-	-	254 508	254 508	254 508
Community		1 645	-	-	-	-	-	-	-	1 645	1 645	1 645
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		105 015	-	-	-	-	-	(13 434)	(13 434)	91 581	105 015	105 015
Other assets		568 413	-	-	-	-	-	(60 711)	(60 711)	507 702	494 268	494 268
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	929 581	-	-	-	-	-	(74 145)	(74 145)	855 436	855 436	855 436
<b>EXPENDITURE OTHER ITEMS</b>												
<i>Depreciation &amp; asset impairment</i>		18 263	-	-	-	-	-	6 009	6 009	24 272	24 272	24 272
<i>Repairs and Maintenance by asset class</i>	3	22 925	-	-	-	-	-	(6 245)	(6 245)	16 679	21 176	18 690
<i>Infrastructure - Road transport</i>		4 843	-	-	-	-	-	(176)	(176)	4 667	3 892	3 946
<i>Infrastructure - Electricity</i>		2 989	-	-	-	-	-	(50)	(50)	2 939	3 011	3 359
<i>Infrastructure - Water</i>		5 171	-	-	-	-	-	(3 209)	(3 209)	1 962	5 190	5 209
<i>Infrastructure - Sanitation</i>		6 254	-	-	-	-	-	(2 787)	(2 787)	3 467	6 272	3 291
<i>Infrastructure - Other</i>		1 936	-	-	-	-	-	(250)	(250)	1 686	1 054	1 104
Infrastructure		21 193	-	-	-	-	-	(6 472)	(6 472)	14 721	19 419	16 909
Community		413	-	-	-	-	-	64	64	478	426	440
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	1 319	-	-	-	-	-	162	162	1 481	1 331	1 341
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		41 188	-	-	-	-	-	(237)	(237)	40 952	45 448	42 962
<i>% of capital exp on renewal of assets</i>		31.6%	0.0%							29.8%	42.9%	39.3%
<i>Renewal of existing assets as % of deprecn</i>		120.4%	0.0%							99.5%	88.6%	85.2%
<i>R&amp;M as a % of PPE</i>		2.5%	0.0%							1.9%	2.5%	2.2%
<i>Renewal and R&amp;M as a % of PPE</i>		4.8%	0.0%							4.8%	5.0%	4.6%

EC134 Lukhanji - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
A	7	8	9	10	11	12	13	14				
		A1	B	C	D	E	F	G	H			
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling		26610					0	-	27	26610	26610	26610
Piped water inside yard (but not in dwelling)		11854						-	12	11854	11854	11854
Using public tap (at least min.service level)	2	8099						-	8	8099	8099	8099
Other water supply (at least min.service level)		2203						-	2	2203	2203	2203
<i>Minimum Service Level and Above sub-total</i>		49	-	-	-	-	-	-	49	49	49	49
Using public tap (< min.service level)	3	7778						-	8	7778	7778	7778
Other water supply (< min.service level)	3,4	1329						-	1	1329	1329	1329
No water supply								-				
<i>Below Minimum Service Level sub-total</i>		9	-	-	-	-	-	-	9	9	9	9
<b>Total number of households</b>	5	58							58	58	58	58
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)		33190						-	33 190	33190	33190	33190
Flush toilet (with septic tank)		1385						-	1 385	1385	1385	1385
Chemical toilet		1410						-	1 410	1410	1410	1410
Pit toilet (ventilated)		5857						-	5 857	5857	5857	5857
Other toilet provisions (> min.service level)								-				
<i>Minimum Service Level and Above sub-total</i>		41 842	-	-	-	-	-	-	41 842	41 842	41 842	41 842
Bucket toilet		103						-	103	103	103	103
Other toilet provisions (< min.service level)								-				
No toilet provisions		4482						-	4 482	4482	4482	4482
<i>Below Minimum Service Level sub-total</i>		4 585	-	-	-	-	-	-	4 585	4 585	4 585	4 585
<b>Total number of households</b>	5	46 427							46 427	46 427	46 427	46 427
<b>Energy:</b>												
Electricity (at least min. service level)		54155						-	54 155	54155	54155	54155
Electricity - prepaid (> min.service level)		52355						-	52 355	52355	52355	52355
<i>Minimum Service Level and Above sub-total</i>		106 510	-	-	-	-	-	-	106 510	106 510	106 510	106 510
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>	5	106 510							106 510	106 510	106 510	106 510
<b>Refuse:</b>												
Removed at least once a week (min.service)		27890						-	27 890	27890	27890	27890
<i>Minimum Service Level and Above sub-total</i>		27 890	-	-	-	-	-	-	27 890	27 890	27 890	27 890
Removed less frequently than once a week								-				
Using communal refuse dump		123						-	123	123	123	123
Using own refuse dump								-				
Other rubbish disposal		4142						-	4 142	4142	4142	4142
No rubbish disposal		4222						-	4 222	4222	4222	4222
<i>Below Minimum Service Level sub-total</i>		8 487	-	-	-	-	-	-	8 487	8 487	8 487	8 487
<b>Total number of households</b>	5	36 377							36 377	36 377	36 377	36 377
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)		3534						-	3 534	3534	3534	3534
Sanitation (free minimum level service)		3534						-	3 534	3534	3534	3534
Electricity/other energy (50kwh per household per month)		3534						-	3 534	3534	3534	3534
Refuse (removed at least once a week)		3534						-	3 534	3534	3534	3534
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per household per month)		8 773						-	8 773	8 773	8 773	8 773
Sanitation (free sanitation service)		5 201						-	5 201	5 201	5 201	5 201
Electricity/other energy (50kwh per household per month)		7 628						-	7 628	7 628	7 628	7 628
Refuse (removed once a week)		6 355						-	6 355	6 355	6 355	6 355
<b>Total cost of FBS provided (minimum social pack)</b>		27 957							27 957	27 957	27 957	27 957
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)								-				
Water (kilolitres per household per month)								-				
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								-				
<b>Total revenue cost of free services provided (total s</b>		-	-	-	-	-	-	-	-	-	-	-

## Part 2 – Supporting Tables

### **2.1 Adjustment to budget assumptions**

The sources of funding of the municipality's budget have not changed in the current financial year. As reported the adjustment budget is mainly funded by revenue from services rendered and grants funding as set out in the Division of Revenue Act (DORA) and the Provincial Gazette.

Property Rates have not increased. The adjustment budget is still based on the 10% approved by council in June 2013. However, an upward adjustment is needed to take care of un-rate able properties which forms part of the revenue from property rates, those are charged at a flat rate of infrastructure improvement rate. The R74.4 million does take into consideration revenue foregone on property rates.

Refer to B4 and SB6.

Provision for bad debts needed to be re – calculated to reflect the increased collection of revenue from the various sources. There is therefore a change in the budget assumptions in respect of bad debt provisions. The summary table on operating expenditure shows the bad debt provision associated with each service that is billed.

The tariffs that accompanied the original budget and the policies attached still form the basis of the adjustment budget.

### **2.2 Adjustment to expenditure on allocations and grant programmes**

Details relating to this section have been captured above in the section on Executive Summary (1.3). Grant expenditure is shown in detail in supporting table SB7. Grant capital receipts and expenditure are budgeted at R80.9 million showing an increase of R11.2 million. This was due to R8.0 million in roll – over approved by national treasury and own fund increase of R2.5 million.

On the operational side there was a roll - over of R1.1 million in respect of roll over from the Infrastructure Skills Development Grant (ISDG), R174304 in respect of MSIG and R86810 in respect of roll – over for EPWP.

Refer to supporting tables SB7 and SB8.

### **2.3 Adjustment to allocations and grants made by the municipality**

The municipality has not provided for making any allocations or grants to any municipality or other institutions.

Refer to supporting table SB 12.

### **2.4 Allocations to councilor and employees benefits**

The budgeted amount for employee benefits have been adjusted downwards due to corrections made in the medical aid provisions and other social benefits. In addition, councilor's remunerations have been adjusted upwards in line with SALGA circular 04/2014 which permits municipalities to amend the remuneration of councilors. Remuneration of councilors has been increased by 5.0% across the board and adjusting their remuneration to a category 4 municipality status retrospectively from 1<sup>st</sup> July 2013.

Refer to supporting table SB11

### **2.5 Adjustment to service Delivery and Budget Implementation Plan (SDBIP)**

Supporting tables SB13, SB14, SB16 and SB17 reflects the adjustments to the monthly targets for operating revenue and expenditure as well as capital expenditure.

Capital expenditure has increased from the original budget of R69.7 million to R80.9 million. This is reflected in the adjustment to the service delivery and budget implementation plan shown in supporting table SB16 and SB17.

The accounting officer will submit a separate document to the executive mayor for approval based on the approved SDBIP.

### **2.6 Financial indicators and benchmarks**

The financial indicators presented with the original budget remain unchanged and the projected performance indicators and benchmarks are reflected in supporting table SB4

### **2.7 Adjustments to capital expenditure**

The adjustments to the capital programmes are reflected in supporting table SB19 and constitute an increase in capital expenditure of R11.2 million. There were minor adjustments to the outer years



## EC134 Lukhanji - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H	
R thousands											
<b>ASSETS</b>											
<b>Call investment deposits</b>											
Call deposits < 90 days		106 242					4 827	4 827	111 069	111 069	
Other current investments > 90 days											
<b>Total Call investment deposits</b>	1	106 242	-	-	-	-	4 827	4 827	111 069	111 069	
<b>Consumer debtors</b>											
Consumer debtors		61 864					48 936	48 936	110 800	110 800	
Less: provision for debt impairment											
<b>Total Consumer debtors</b>	1	61 864	-	-	-	-	48 936	48 936	110 800	110 800	
<b>Debt impairment provision</b>											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
<b>Balance at end of year</b>											
<b>Property, plant &amp; equipment</b>											
PPE at cost/valuation (excl. finance leases)		824 567						(60 711)	(60 711)	763 856	763 856
Leases recognised as PPE											
Less: Accumulated depreciation											
<b>Total Property, plant &amp; equipment</b>	1	824 567	-	-	-	-	(60 711)	(60 711)	763 856	763 856	
<b>LIABILITIES</b>											
<b>Current liabilities - Borrowing</b>											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		4 432					(2 028)	(2 028)	2 404	2 404	
<b>Total Current liabilities - Borrowing</b>		4 432	-	-	-	-	(2 028)	(2 028)	2 404	2 404	
<b>Trade and other payables</b>											
Creditors		5 649					(3 433)	(3 433)	2 217	2 217	
Unspent conditional grants and receipts		16 337					(7 702)	(7 702)	8 635	8 635	
VAT		11 399					(6 035)	(6 035)	5 365	5 365	
<b>Total Trade and other payables</b>	1	33 385	-	-	-	-	(17 169)	(17 169)	16 217	16 217	
<b>Non current liabilities - Borrowing</b>											
Borrowing	3	1 792					1 397	1 397	3 189	3 189	
Finance leases (including PPP asset element)		2 133					(2 133)	(2 133)			
<b>Total Non current liabilities - Borrowing</b>		3 925	-	-	-	-	(736)	(736)	3 189	3 189	
<b>Provisions - non current</b>											
Retirement benefits		57 309					(32 088)	(32 088)	25 221	25 221	
List other major items											
Refuse landfill site rehabilitation		16 337					(16 337)	(16 337)			
Other											
<b>Total Provisions - non current</b>		73 646	-	-	-	-	(48 425)	(48 425)	25 221	25 221	
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated surplus/(Deficit)</b>											
Accumulated surplus/(Deficit) - opening balance		1 045 206					8 186	8 186	1 053 391	1 053 391	
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
<b>Accumulated Surplus/(Deficit)</b>	1	1 045 206	-	-	-	-	8 186	8 186	1 053 391	1 053 391	
<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	1 045 206	-	-	-	-	8 186	8 186	1 053 391	1 053 391	
<b>Total capital expenditure includes expenditure on nationally significant priorities:</b>											
Provision of basic services											
2010 World Cup											

EC134 Lukhanji - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Budget Year 2013/14			Budget Year +1 2014/15	Budget Year +2 2015/16
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Borrowing Management</b>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.8%	3.1%	1.3%	0.7%	0.0%	0.7%	0.5%	0.3%
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>Safety of Capital</b>									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>									
Current Ratio	Current assets/current liabilities	472.3%	502.4%	474.5%	479.4%	0.0%	357.2%	357.2%	357.2%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	472.3%	502.4%		1825.5%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	223.8%	268.1%	245.6%	3.2	0.0	2.1	2.1	2.1
<b>Revenue Management</b>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	33.7%	81.5%						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	45.8%	43.3%	24.3%	15.5%	0.0%	24.3%	22.7%	21.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		35.6%	78.5%					
Creditors to Cash		21.0%	18.6%	19.2%	31.6%	0.0%	15.5%	13.4%	11.5%
<b>Other Indicators</b>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
Employee costs	Employee costs/(Total Revenue - capital revenue)	29.2%	25.3%	26.5%	27.3%	0.0%	26.5%	25.4%	25.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.2%	1.8%	30.0%	4.4%	0.0%	3.1%	3.6%	3.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.6%	6.3%	6.6%	3.9%	0.0%	4.9%	4.4%	4.1%
<b>IDP regulation financial viability indicators</b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	1831.3%	2602.4%	5374.9%	13417.6%	0.0%	14010.9%	21577.0%	22809.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	80.8%	74.1%	43.9%	11.8%	0.0%	20.4%	19.0%	18.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	623.8%	779.4%	217.6%	0.2	0.0	0.2	0.2	0.3

EC134 Lukhanji - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2010/11	2011/12	2012/13	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands										
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	1	18(1)b	125 000	176 729	170 505	105 552	-	104 513	121 145	141 140
Cash + investments at the yr end less applications - R'000	2	18(1)b	196 382	319 672	121 259	#####	-	#####	#####	#####
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0	0	0	-	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	16 137	94 484	66 662	69 662	-	80 985	54 654	54 315
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	0.167769614	14.9%	0.0%	0.0%	0.0%	0.0%	3.3%	0.6%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	#####	0.0%	#####	#####	#####
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	0.0%	13.8%	33.3%	25.3%	0.0%	19.7%	19.4%	19.1%
Capital payments % of capital expenditure	8	18(1)c;19	3.4%	122.5%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	-38.8%	11.2%	-23.0%	1.2%	3.1%	3.1%	0.0%	0.0%
Long term receivables % change - incr(decr)	12	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	0.9%	0.9%	1.9%	2.5%	0.0%	1.9%	2.5%	2.2%
Asset renewal % of capital budget	14	20(1)(vi)	0.0%	0.0%	0.0%	31.6%	0.0%	29.8%	42.9%	39.3%

EC134 Lukhanji - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2013/14						Budget Year	Budget Year	
		Original	Prior	Multi-year	Nat. or	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	capital	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	
R thousands		7	8	9	10	11	12	+1 2014/15	+2 2015/16	
		A	A1	B	C	D	E	F		
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
National Government:		118,911	-	-	-	1,412	1,412	120,323	124,258	134,216
Local Government Equitable Share		112,656				-	-	112,656	118,544	128,228
Finance Management	3	1,550				-	-	1,550	1,600	1,650
Municipal Systems Improvement		890				174	174	1,064	934	967
EPWP Incentive		1,515				87	87	1,602	-	-
Infrastructure Skills Development Grant		2,300				1,151	1,151	3,451	3,180	3,371
Provincial Government:		4,267	-	-	-	-	-	4,267	4,262	4,260
	4									
Library Subsidy		4,150				-	-	4,150	4,150	4,150
IPED SL	5	117				-	-	117	112	110
District Municipality:		42,574	-	-	-	(7,332)	(7,332)	35,242	43,561	44,571
Water and Sanitation Provider		42,574				(7,332)	(7,332)	35,242	43,561	44,571
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Operating Transfers and Grants</b>	6	165,752	-	-	-	(5,920)	(5,920)	159,833	172,081	183,047
<b>Capital Transfers and Grants</b>										
National Government:		34,537	-	-	-	8,022	8,022	42,559	37,617	40,190
Municipal Infrastructure Grant (MIG)		34,537				8,022	8,022	42,559	37,617	40,190
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Capital Transfers and Grants</b>	6	34,537	-	-	-	8,022	8,022	42,559	37,617	40,190
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		200,289	-	-	-	2,103	2,103	202,392	209,698	223,237

EC134 Lukhanji - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2013/14							Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	+1 2014/15	+2 2015/16
		Budget	Adjusted	capital	Govt	Adjus.	Adjus.	Budget	Adjusted	Adjusted
R thousands	A	2 A1	3 B	4 C	5 D	6 E	7 F	Budget	Budget	
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		118,911	-	-	-	1,412	1,412	120,323	124,258	134,216
Local Government Equitable Share		112,656				-	-	112,656	118,544	128,228
Finance Management		1,550				-	-	1,550	1,600	1,650
Municipal Systems Improvement		890				174	174	1,064	934	967
EPWP Incentive		1,515				87	87	1,602	-	-
Infrastructure Skills Development Grant		2,300				1,151	1,151	3,451	3,180	3,371
Provincial Government:		4,327	-	-	-	-	-	4,327	4,262	4,260
Library Subsidy		4,150				-	-	4,150	4,150	4,150
IPED SL		177				-	-	177	112	110
District Municipality:		42,574	-	-	-	(7,332)	(7,332)	35,242	43,561	44,571
Water and Sanitation Provider		42,574				(7,332)	(7,332)	35,242	43,561	44,571
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		<b>165,812</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,920)</b>	<b>(5,920)</b>	<b>159,893</b>	<b>172,081</b>	<b>183,047</b>
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		34,537	-	-	-	8,022	8,022	42,559	37,617	40,190
Municipal Infrastructure Grant (MIG)		34,537				8,022	8,022	42,559	37,617	40,190
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		<b>34,537</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,022</b>	<b>8,022</b>	<b>42,559</b>	<b>37,617</b>	<b>40,190</b>
<b>Total capital expenditure of Transfers and Grants</b>		<b>200,349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,103</b>	<b>2,103</b>	<b>202,452</b>	<b>209,698</b>	<b>223,237</b>

EC134 Lukhanji - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2013/14						Budget Year	Budget Year	
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	capital	Govt	Adjusts.	Adjusts.	Budget	Budget	
R thousands		2	3	4	5	6	7	+1 2014/15	+2 2015/16	
		A	A1	B	C	D	E	F		
<b>Operating transfers and grants:</b>										
National Government:										
Balance unspent at beginning of the year						1 412	1 412	1 412		
Current year receipts		118 911				-	-	118 911	124 258	134 216
Conditions met - transferred to revenue		118 911	-	-	-	1 412	1 412	120 323	124 258	134 216
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		4 327				-	-	4 327	4 262	4 260
Conditions met - transferred to revenue		4 327	-	-	-	-	-	4 327	4 262	4 260
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts		42 574				(7 332)	(7 332)	35 242	43 561	44 571
Conditions met - transferred to revenue		42 574	-	-	-	(7 332)	(7 332)	35 242	43 561	44 571
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts		-					-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Total operating transfers and grants revenue</b>		<b>165 812</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5 920)</b>	<b>(5 920)</b>	<b>159 893</b>	<b>172 081</b>	<b>183 047</b>
<b>Total operating transfers and grants - CTBM</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital transfers and grants:</b>										
National Government:										
Balance unspent at beginning of the year						8 002	8 002	8 002		
Current year receipts		34 537				-	-	34 537	37 617	40 190
Conditions met - transferred to revenue		34 537	-	-	-	8 002	8 002	42 539	37 617	40 190
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Total capital transfers and grants revenue</b>		<b>34 537</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 002</b>	<b>8 002</b>	<b>42 539</b>	<b>37 617</b>	<b>40 190</b>
<b>Total capital transfers and grants - CTBM</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>200 349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 083</b>	<b>2 083</b>	<b>202 432</b>	<b>209 698</b>	<b>223 237</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

EC134 Lukhanji - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H	+1 2014/15	+2 2015/16	
<b>Cash transfers to other municipalities</b>													
<i>[insert description]</i>	1								-	-			
<i>[insert description]</i>									-	-			
<i>[insert description]</i>									-	-			
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to Entities/Other External Mechanisms</b>													
<i>[insert description]</i>	2								-	-			
<i>[insert description]</i>									-	-			
<i>[insert description]</i>									-	-			
<b>TOTAL ALLOCATIONS TO ENTITIES/EMS'</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to other Organs of State</b>													
<i>[insert description]</i>	3								-	-			
<i>[insert description]</i>									-	-			
<i>[insert description]</i>									-	-			
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to other Organisations</b>													
<i>[insert description]</i>	4								-	-			
<i>[insert description]</i>									-	-			
<i>[insert description]</i>									-	-			
<b>TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS</b>	5	-	-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to other municipalities</b>													
<i>[insert description]</i>	1								-	-			
<i>[insert description]</i>									-	-			
<i>[insert description]</i>									-	-			
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to Entities/Other External Mechanisms</b>													
<i>[insert description]</i>	2								-	-			
<i>[insert description]</i>									-	-			
<i>[insert description]</i>									-	-			
<b>TOTAL ALLOCATIONS TO ENTITIES/EMS'</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to other Organs of State</b>													
<i>[insert description]</i>	3								-	-			
<i>[insert description]</i>									-	-			
<i>[insert description]</i>									-	-			
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to other Organisations</b>													
<i>[insert description]</i>	4								-	-			
<i>[insert description]</i>									-	-			
<i>[insert description]</i>									-	-			
<b>TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS</b>	5	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		-	-	-	-	-	-	-	-	-	-	-	-

EC134 Lukhanji - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2013/14									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
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		13 276						800	800	14 076	6.0%
Pension and UIF Contributions									-	-	
Medical Aid Contributions									-	-	
Motor Vehicle Allowance		4 705						180	180	4 885	3.8%
Cellphone Allowance		814						117	117	931	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
<b>Sub Total - Councillors</b>		<b>18 795</b>	<b>-</b>					<b>1 097</b>	<b>1 097</b>	<b>19 892</b>	<b>5.8%</b>
% increase			(0)							0	
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages		6 116						-	-	6 116	0.0%
Pension and UIF Contributions		603						(170)	(170)	433	-28.2%
Medical Aid Contributions		580						(108)	(108)	472	-18.6%
Overtime		-						-	-	-	
Performance Bonus		534						(0)	(0)	534	
Motor Vehicle Allowance		373						0	0	373	0.0%
Cellphone Allowance		-						-	-	-	
Housing Allowances		14						-	-	14	
Other benefits and allowances		11						0	0	11	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations									-	-	
<b>Sub Total - Senior Managers of Municipality</b>		<b>8 231</b>	<b>-</b>	<b>-</b>				<b>(278)</b>	<b>(278)</b>	<b>7 953</b>	<b>-3.4%</b>
% increase			(0)							(0)	
<b>Other Municipal Staff</b>											
Basic Salaries and Wages		89 898						(1 125)	(1 125)	88 772	-1.3%
Pension and UIF Contributions		15 894						(2 667)	(2 667)	13 227	-16.8%
Medical Aid Contributions		11 603						(780)	(780)	10 823	-6.7%
Overtime		7 231						-	-	7 231	0.0%
Performance Bonus		3 880						-	-	3 880	
Motor Vehicle Allowance		3 209						-	-	3 209	0.0%
Cellphone Allowance		1						-	-	1	0.0%
Housing Allowances		262						-	-	262	
Other benefits and allowances		2 781						-	-	2 781	
Payments in lieu of leave		-						-	-	-	
Long service awards		523						-	-	523	0.0%
Post-retirement benefit obligations									-	-	
<b>Sub Total - Other Municipal Staff</b>		<b>135 281</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4 572)</b>	<b>(4 572)</b>	<b>130 709</b>	<b>-3.4%</b>
% increase											
<b>Total Parent Municipality</b>		<b>162 307</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 753)</b>	<b>(3 753)</b>	<b>158 554</b>	<b>-2.3%</b>



EC134 Lukhanji - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
<b>Revenue by Vote</b>																
Vote 1 - EXECUTIVE AND COUNCIL		47,107	608	19	891	37,553	459	2	1,965	1,965	1,965	1,965	1,965	96,465	113,342	110,917
Vote 2 - FINANCE AND ADMINISTRATION		76,049	744	724	4,199	1,164	1,527	1,088	2,354	2,354	2,354	2,354	2,354	97,267	93,045	99,501
Vote 3 - PLANNING AND DEVELOPMENT		9	1,348	77	120	28	19	1,014	1,013	1,013	1,013	1,013	1,013	7,679	4,621	4,621
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Vote 5 - COMMUNITY AND SOCIAL		271	332	257	4,546	243	293	282	3,130	3,130	3,130	3,130	3,130	21,874	12,733	8,833
Vote 6 - COMMUNITY SAFETY		689	769	1,220	947	881	875	957	744	744	744	744	744	10,060	9,798	9,807
Vote 7 - SPORT AND RECREATION		5	8	5	5	5	8	5	1,919	1,919	1,919	1,919	1,919	9,634	7,214	5,214
Vote 8 - WASTE WATER MANAGEMENT		22,474	430	431	421	446	460	47	393	393	393	393	393	26,676	35,948	37,563
Vote 9 - WASTE MANAGEMENT		2,638	3,143	2,564	1,944	2,501	2,529	1,978	4,426	4,426	4,426	4,426	4,425	39,425	41,020	43,435
Vote 10 - ROADS TRANSPORT			22,770		11	691		0	5,576	5,576	5,576	5,576	5,576	51,352	37,117	41,970
Vote 11 - WATER		2,953	3,206	4,009	5,251	6,504	3,402	3,690	7,228	7,228	7,228	7,228	7,228	65,156	80,640	84,216
Vote 12 - ELECTRICITY		13,375	15,581	13,810	13,652	13,182	14,318	14,003	19,418	19,418	19,418	19,418	19,418	195,011	202,512	221,046
Vote 13 - OTHER		0	0	0	0	0	0	0	0	0	0	0	0	3	3	3
Vote 14 - HOUSING														-	-	-
Vote 15 - IPED		310	318	308	312	316	300	298	388	388	328	328	341	3,933	-	3,625
<b>Total Revenue by Vote</b>		<b>165,880</b>	<b>49,255</b>	<b>23,426</b>	<b>32,298</b>	<b>63,515</b>	<b>24,191</b>	<b>23,365</b>	<b>48,554</b>	<b>48,554</b>	<b>48,494</b>	<b>48,494</b>	<b>48,508</b>	<b>624,535</b>	<b>637,993</b>	<b>670,752</b>
<b>Expenditure by Vote</b>																
Vote 1 - EXECUTIVE AND COUNCIL		2,799	3,251	2,944	(4,294)	2,712	2,623	2,436	6,967	6,967	6,967	6,967	6,967	47,306	45,622	47,045
Vote 2 - FINANCE AND ADMINISTRATION		3,262	3,191	2,944	3,128	2,981	4,477	2,969	7,217	7,217	7,217	7,217	7,216	59,034	38,854	40,277
Vote 3 - PLANNING AND DEVELOPMENT		596	1,099	1,079	(346)	986	1,085	1,104	2,672	2,672	2,672	2,672	2,672	18,960	13,095	13,546
Vote 4 - HEALTH														-	-	-
Vote 5 - Vote 5 - COMMUNITY AND SOCIAL		588	705	892	(1,211)	707	709	692	1,721	1,721	1,721	1,721	1,720	11,684	12,402	12,930
Vote 6 - COMMUNITY SAFETY		1,355	2,030	2,280	(2,595)	1,784	2,316	2,012	3,757	3,757	3,757	3,757	3,758	27,968	26,810	27,900
Vote 7 - SPORT AND RECREATION		686	769	1,143	(205)	799	696	749	1,171	1,171	1,171	1,171	1,171	10,492	12,196	12,790
Vote 8 - WASTE WATER MANAGEMENT		227	365	390	(919)	272	312	531	3,010	3,010	3,010	3,010	3,010	16,228	34,515	33,130
Vote 9 - WASTE MANAGEMENT		1,269	1,398	1,837	(1,412)	1,406	1,426	1,588	5,829	5,829	5,829	5,829	5,829	36,656	35,609	37,484
Vote 10 - ROADS TRANSPORT		1,150	1,372	2,090	(1,685)	2,201	2,316	1,719	3,447	3,447	3,447	3,447	3,447	26,395	23,141	23,857
Vote 11 - WATER		832	995	8,794	(5,548)	1,137	1,051	10,037	11,338	11,338	11,338	11,338	11,339	73,990	85,344	89,123
Vote 12 - ELECTRICITY		20,672	21,952	1,647	(26,723)	12,606	1,369	11,780	33,439	33,439	33,439	33,439	33,439	210,497	253,009	273,900
Vote 13 - OTHER		7	13	13	(9)	7	7	7	17	17	17	17	17	131	129	134
Vote 14 - HOUSING														-	-	-
Vote 15 - IPED		301	321	291	341	320	340	330	393	393	393	393	393	4,207	2,613	4,321
<b>Total Expenditure by Vote</b>		<b>33,743</b>	<b>37,461</b>	<b>26,344</b>	<b>(41,481)</b>	<b>27,919</b>	<b>18,728</b>	<b>35,952</b>	<b>80,977</b>	<b>80,977</b>	<b>80,977</b>	<b>80,977</b>	<b>80,978</b>	<b>543,550</b>	<b>583,339</b>	<b>616,437</b>
<b>Surplus/ (Deficit)</b>		<b>132,137</b>	<b>11,794</b>	<b>(2,918)</b>	<b>73,779</b>	<b>35,596</b>	<b>5,463</b>	<b>(12,587)</b>	<b>(32,422)</b>	<b>(32,422)</b>	<b>(32,482)</b>	<b>(32,482)</b>	<b>(32,470)</b>	<b>80,985</b>	<b>54,654</b>	<b>54,315</b>

EC134 Lukhanji - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) -

Description - Standard classification	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue - Standard</b>																
<i>Governance and administration</i>		123,156	1,352	744	5,090	38,717	1,986	2,087	4,120	4,120	4,120	4,120	8,054	197,665	206,785	212,816
Executive and council		47,107	608	19	891	37,553	459	2	1,965	1,965	1,965	1,965	5,898	100,398	113,342	112,917
Budget and treasury office		76,020	746	730	3,771	1,167	1,526	2,094	1,751	1,751	1,751	1,751	1,752	94,811	91,097	97,554
Corporate services		29	(3)	(6)	427	(2)	1	(8)	403	403	403	403	404	2,456	2,345	2,345
<i>Community and public safety</i>		965	1,108	1,482	5,498	1,129	1,176	1,244	5,793	5,793	5,793	5,793	5,793	41,568	29,349	23,458
Community and social services		271	332	257	4,546	243	293	282	3,130	3,130	3,130	3,130	3,130	21,874	12,336	8,436
Sport and recreation		5	8	5	5	5	8	5	1,919	1,919	1,919	1,919	1,919	9,634	7,214	5,214
Public safety		689	769	1,220	947	881	875	957	744	744	744	744	744	10,060	9,798	9,807
Housing													-	-	-	-
Health													-	-	-	-
<i>Economic and environmental services</i>		9	24,118	77	130	719	19	1,014	6,589	6,589	6,589	6,589	6,589	59,031	41,737	46,590
Planning and development		9	1,348	77	120	28	19	1,014	1,013	1,013	1,013	1,013	1,013	7,679	4,621	4,621
Road transport			22,770		11	691		0	5,576	5,576	5,576	5,576	5,576	51,352	37,117	41,970
Environmental protection													-	-	-	-
<i>Trading services</i>		41,440	22,360	20,815	21,268	22,634	20,709	19,719	31,465	31,465	31,465	31,465	31,465	326,268	360,120	387,885
Electricity		13,375	15,581	13,810	13,652	13,182	14,318	14,003	19,418	19,418	19,418	19,418	19,418	195,011	197,975	221,046
Water		2,953	3,206	4,009	5,251	6,504	3,402	3,690	7,228	7,228	7,228	7,228	7,228	65,156	80,640	84,216
Waste water management		22,474	430	431	421	446	460	47	393	393	393	393	393	26,676	40,485	39,188
Waste management		2,638	3,143	2,564	1,944	2,501	2,529	1,978	4,426	4,426	4,426	4,426	4,425	39,425	41,020	43,435
Other		0	0	0	0	0	0	0	0	0	0	0	0	3	3	3
<b>Total Revenue - Standard</b>		<b>165,570</b>	<b>48,937</b>	<b>23,118</b>	<b>31,986</b>	<b>63,199</b>	<b>23,890</b>	<b>24,064</b>	<b>47,967</b>	<b>47,967</b>	<b>47,967</b>	<b>47,967</b>	<b>51,901</b>	<b>624,535</b>	<b>637,993</b>	<b>670,752</b>
<b>Expenditure - Standard</b>																
<i>Governance and administration</i>		6,060	6,442	6,294	(1,166)	5,693	7,099	5,405	13,821	13,821	13,821	13,821	14,456	105,567	87,090	90,017
Executive and council		2,799	3,251	2,944	(4,294)	2,712	2,623	2,436	6,967	6,967	6,967	6,967	11,175	51,514	48,235	49,741
Budget and treasury office		1,712	1,820	1,667	2,476	1,621	2,109	1,093	5,714	5,714	5,714	5,714	5,714	41,070	26,799	27,955
Corporate services		1,549	1,371	1,683	652	1,360	2,368	1,876	1,139	1,139	1,139	1,139	(2,433)	12,983	12,056	12,321
<i>Community and public safety</i>		2,629	3,504	4,316	(4,012)	3,290	3,721	3,452	6,649	6,649	6,649	6,649	6,654	50,149	51,408	53,620
Community and social services		588	705	892	(1,211)	707	709	692	1,721	1,721	1,721	1,721	1,725	11,689	12,402	12,930
Sport and recreation		686	769	1,143	(205)	799	696	749	1,171	1,171	1,171	1,171	1,171	10,492	12,196	12,790
Public safety		1,355	2,030	2,280	(2,595)	1,784	2,316	2,012	3,757	3,757	3,757	3,757	3,758	27,968	26,810	27,900
Housing													-	-	-	-
Health													-	-	-	-
<i>Economic and environmental services</i>		1,745	2,470	3,169	(2,031)	3,187	3,401	2,822	6,118	6,118	6,118	6,118	6,119	45,356	36,236	37,403
Planning and development		596	1,099	1,079	(346)	986	1,085	1,104	2,672	2,672	2,672	2,672	2,672	18,960	13,095	13,546
Road transport		1,150	1,372	2,090	(1,685)	2,201	2,316	1,719	3,447	3,447	3,447	3,447	3,447	26,395	23,141	23,857
Environmental protection													-	-	-	-
<i>Trading services</i>		23,001	24,710	12,668	(34,603)	15,422	4,158	23,936	53,616	53,616	53,616	53,616	58,598	342,353	408,476	435,263
Electricity		20,672	21,952	1,647	(26,723)	12,606	1,369	11,780	33,439	33,439	33,439	33,439	38,420	215,478	248,472	273,900
Water		832	995	8,794	(5,548)	1,137	1,051	10,037	11,338	11,338	11,338	11,338	11,339	73,990	85,344	89,124
Waste water management		227	365	390	(919)	272	312	310	3,010	3,010	3,010	3,010	3,010	16,228	34,515	33,130
Waste management		1,269	1,398	1,837	(1,412)	1,406	1,426	1,588	5,829	5,829	5,829	5,829	5,829	36,656	40,145	39,109
Other		7	13	13	(9)	7	7	7	17	17	17	17	12	126	129	134
<b>Total Expenditure - Standard</b>		<b>33,443</b>	<b>37,140</b>	<b>26,458</b>	<b>(41,822)</b>	<b>27,599</b>	<b>18,387</b>	<b>35,622</b>	<b>80,221</b>	<b>80,221</b>	<b>80,221</b>	<b>80,221</b>	<b>85,838</b>	<b>543,550</b>	<b>583,339</b>	<b>616,437</b>
<b>Surplus/ (Deficit) 1.</b>		<b>132,128</b>	<b>11,797</b>	<b>(3,341)</b>	<b>73,808</b>	<b>35,600</b>	<b>5,503</b>	<b>(11,558)</b>	<b>(32,254)</b>	<b>(32,254)</b>	<b>(32,254)</b>	<b>(32,254)</b>	<b>(33,937)</b>	<b>80,985</b>	<b>54,654</b>	<b>54,315</b>

EC134 Lukhanji - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	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		5,622	8,466	6,944	7,079	8,405	64	(16)	4,481	4,064	3,366	4,440	21,483	74,399	80,351	86,779
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		9,217	10,565	20,069	13,825	14,274	14,255	13,938	10,067	10,266	8,626	11,594	45,970	182,666	202,389	216,559
Service charges - water revenue		1,245	1,596	2,495	1,756	2,356	2,898	3,418	1,591	1,559	1,394	1,829	8,268	30,406	32,504	32,449
Service charges - sanitation revenue		473	918	1,420	977	1,211	14	17	1,016	960	773	982	12,151	20,911	22,358	23,906
Service charges - refuse		747	1,018	1,540	1,054	1,469	2,642	2,641	1,507	1,465	1,234	1,574	10,495	27,386	29,303	31,354
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		189	253	187	191	198	210	2,039	44	44	44	44	(968)	2,476	2,476	2,476
Interest earned - external investments		-	-	-	2,830	624	584	191	455	455	455	455	1,920	7,970	7,970	7,970
Interest earned - outstanding debtors		178	138	451	150	457	2,443	2,503	1,471	1,471	1,471	1,471	6,565	18,771	20,163	21,660
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		19	4	12	27	11	15	19	29	29	29	29	125	347	347	347
Licences and permits		255	309	329	456	346	262	377	324	324	324	324	260	3,889	3,889	3,889
Agency services		106	403	387	275	290	356	367	3,613	3,613	3,613	3,613	18,608	35,242	39,285	39,373
Transfers recognised - operational		47,661	1,951	4,182	14	32,442	(208)	350	314	26,570	314	314	12,200	126,105	130,281	137,491
Other revenue		1,133	448	244	283	352	352	310	1,010	1,010	1,010	1,010	5,820	12,982	12,023	12,185
Gains on disposal of PPE		-	-	-	-	-	3	1	-	-	-	-	(4)	-	-	-
<b>Total Revenue</b>		<b>66,846</b>	<b>26,069</b>	<b>38,261</b>	<b>28,919</b>	<b>62,435</b>	<b>23,890</b>	<b>26,154</b>	<b>25,923</b>	<b>51,831</b>	<b>22,652</b>	<b>27,678</b>	<b>142,893</b>	<b>543,550</b>	<b>583,339</b>	<b>616,437</b>
<b>Expenditure By Type</b>																
Employee related costs		7,907	8,832	8,208	8,602	9,441	10,870	9,687	11,818	11,818	11,818	11,818	33,163	143,983	148,345	155,407
Remuneration of councillors		1,425	1,452	1,415	1,425	1,409	1,513	1,506	1,566	1,566	1,566	1,566	3,482	19,892	20,721	21,592
Debt impairment		-	-	-	-	-	-	-	6,634	6,634	6,634	6,634	40,259	66,794	71,655	75,009
Depreciation & asset impairment		-	-	-	-	-	-	-	1,522	1,522	1,522	1,522	18,184	24,272	24,272	24,272
Finance charges		-	-	1,020	570	-	132	132	108	108	108	108	(146)	2,140	1,592	1,081
Bulk purchases		17,859	20,741	120	23,866	10,331	263	10,053	10,706	9,949	10,409	11,080	33,521	158,897	195,027	204,513
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		360	238	210	59	215	440	254	3,662	3,662	3,662	3,662	33,810	50,232	45,988	45,988
Grants and subsidies		119	127	50	209	222	671	275	335	335	335	335	(3,013)	-	-	-
Other expenditure		2,232	5,571	6,081	2,895	9,056	4,497	13,468	5,870	5,870	5,870	5,870	10,059	77,339	75,738	88,575
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>29,902</b>	<b>36,960</b>	<b>17,104</b>	<b>37,626</b>	<b>30,675</b>	<b>18,387</b>	<b>35,374</b>	<b>42,221</b>	<b>41,464</b>	<b>41,923</b>	<b>42,595</b>	<b>169,319</b>	<b>543,550</b>	<b>583,339</b>	<b>616,437</b>
<b>Surplus/(Deficit)</b>		<b>36,945</b>	<b>(10,892)</b>	<b>21,157</b>	<b>(8,707)</b>	<b>31,760</b>	<b>5,503</b>	<b>(9,221)</b>	<b>(16,298)</b>	<b>10,367</b>	<b>(19,271)</b>	<b>(14,917)</b>	<b>(26,426)</b>	<b>0</b>	<b>1</b>	<b>0</b>
Transfers recognised - capital		991	3,201	597	1,982	1,848	1,768	569	6,321	6,321	6,321	6,321	6,321	42,559	37,617	40,190
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		384	4,202	185	3,205	349	3,488	477	5,227	5,227	5,227	5,227	5,227	38,426	17,036	14,125
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>38,319</b>	<b>(3,489)</b>	<b>21,939</b>	<b>(3,520)</b>	<b>33,957</b>	<b>10,759</b>	<b>(8,175)</b>	<b>(4,750)</b>	<b>21,915</b>	<b>(7,723)</b>	<b>(3,369)</b>	<b>(14,878)</b>	<b>80,985</b>	<b>54,654</b>	<b>54,315</b>

EC134 Lukhanji - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2013/14											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		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																
<b>Multi-year expenditure appropriation</b>	1															
Vote 1 - EXECUTIVE AND COUNCIL								443	443	443	443	443	2,215	1,317	2,000	
Vote 2 - FINANCE AND ADMINISTRATION													-	-	-	
Vote 3 - PLANNING AND DEVELOPMENT													-	-	-	
Vote 4 - HEALTH													-	-	-	
Vote 5 - Vote 5 - COMMUNITY AND SOCIAL SERVICES		184	487	7	1,331	680	1,583	163	2,302	2,302	2,302	2,302	15,948	6,300	3,200	
Vote 6 - COMMUNITY SAFETY													-	-	-	
Vote 7 - SPORT AND RECREATION				70		733		257	1,672	1,672	1,672	1,672	9,419	7,000	7,000	
Vote 8 - WASTE WATER MANAGEMENT													-	-	-	
Vote 9 - WASTE MANAGEMENT													-	-	-	
Vote 10 - ROADS TRANSPORT		98	5,806		51		3,658	626	6,890	6,890	6,890	6,890	44,691	34,932	34,507	
Vote 11 - WATER													-	-	-	
Vote 12 - ELECTRICITY			0	262	99				508	508	508	508	2,900	3,600	6,000	
Vote 13 - OTHER													-	-	-	
Vote 14 - HOUSING													-	-	-	
Vote 15 - IPED													-	-	-	
<b>Capital Multi-year expenditure sub-total</b>	3	282	6,294	339	1,481	1,414	5,242	1,046	11,815	11,815	11,815	11,815	11,816	75,174	53,149	52,707
<b>Single-year expenditure appropriation</b>																
Vote 1 - EXECUTIVE AND COUNCIL													-	-	-	
Vote 2 - FINANCE AND ADMINISTRATION													-	-	-	
Vote 3 - PLANNING AND DEVELOPMENT						606			316	316	316	316	315	2,185	1,505	1,608
Vote 4 - HEALTH													-	-	-	
Vote 5 - Vote 5 - COMMUNITY AND SOCIAL SERVICES				328					10	10	10	10	10	378	-	-
Vote 6 - COMMUNITY SAFETY						5	10		51	51	51	51	51	270	-	-
Vote 7 - SPORT AND RECREATION													-	-	-	
Vote 8 - WASTE WATER MANAGEMENT		923	31			84							12	1,051	-	-
Vote 9 - WASTE MANAGEMENT													-	-	-	
Vote 10 - ROADS TRANSPORT				19		44	3		64	64	64	64	64	383	-	-
Vote 11 - WATER									112	112	112	112	112	562	-	-
Vote 12 - ELECTRICITY									196	196	196	196	196	982	-	-
Vote 13 - OTHER													-	-	-	
Vote 14 - HOUSING													-	-	-	
Vote 15 - IPED													-	-	-	
<b>Capital single-year expenditure sub-total</b>	3	923	31	347	-	739	13	-	749	749	749	749	760	5,811	1,505	1,608
<b>Total Capital Expenditure</b>	2	1,206	6,325	686	1,481	2,153	5,254	1,046	12,564	12,564	12,564	12,564	12,576	80,985	54,654	54,315

EC134 Lukhanji - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) -

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		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																
<b>Capital Expenditure - Standard</b>																
<i>Governance and administration</i>		-	-	-	-	-	-	443	443	443	443	443	2 215	6 694	6 792	
Executive and council								443	443	443	443	443	2 215	1 694	1 792	
Budget and treasury office													-	5 000	5 000	
Corporate services													-	-	-	
<i>Community and public safety</i>		184	487	405	1 331	1 418	1 593	471	4 035	4 035	4 035	4 035	3 983	26 015	16 859	6 000
Community and social services		184	487	335	1 331	680	1 583	163	2 312	2 312	2 312	2 312	2 312	16 325	6 400	6 000
Sport and recreation				70		733		257	1 672	1 672	1 672	1 672	1 672	9 419	10 459	-
Public safety						5	10	51	51	51	51	51	(0)	270	-	-
Housing													-	-	-	-
Health													-	-	-	-
<i>Economic and environmental services</i>		98	5 806	19	51	650	3 661	626	7 206	7 206	7 206	7 206	7 525	47 259	31 100	45 114
Planning and development						606			316	316	316	316	315	2 185	5 564	11 531
Road transport		98	5 806	19	51	44	3 661	626	6 890	6 890	6 890	6 890	7 209	45 075	25 536	33 582
Environmental protection													-	-	-	-
<i>Trading services</i>		923	32	262	99	84	-	-	816	816	816	816	829	5 495	-	-
Electricity			0	262	99				704	704	704	704	704	3 882	-	-
Water									112	112	112	112	112	562	-	-
Waste water management		923	31			84							12	1 051	-	-
Waste management													-	-	-	-
<i>Other</i>													-	-	-	-
<b>Total Capital Expenditure - Standard</b>		1 206	6 325	686	1 481	2 153	5 254	1 097	12 501	12 501	12 501	12 501	12 780	80 985	54 654	57 906

EC134 Lukhanji - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
<b>Cash Receipts By Source</b>	1															
Property rates		5,622	8,466	6,944	7,079	8,405	5,751	8,102	4,481	4,064	3,366	4,440	6,934	73,655	79,548	85,912
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		9,217	10,565	20,069	13,825	14,274	14,735	11,237	10,266	8,626	11,594	11,594	26,228	162,231	179,689	200,117
Service charges - water revenue		1,245	1,596	2,495	1,756	2,356	2,319	1,723	1,559	1,394	1,829	2,058	2,407	22,738	23,422	22,338
Service charges - sanitation revenue		473	918	1,420	977	1,211	1,460	651	1,070	1,070	1,070	1,070	1,070	12,460	13,137	14,052
Service charges - refuse		747	1,018	1,540	1,054	1,469	1,325	1,275	1,507	1,465	1,234	1,574	(580)	13,628	14,882	15,924
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		189	253	187	191	198	210	204	190	190	190	190	284	2,476	2,527	2,627
Interest earned - external investments		-	-	-	2,830	624	584	191	455	455	455	455	1,920	7,970	7,970	7,970
Interest earned - outstanding debtors		178	138	451	150	457	322	146	147	147	147	147	342	2,772	4,165	5,661
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		19	4	12	27	11	15	19	29	29	29	29	125	347	347	347
Licences and permits		255	309	329	456	346	262	377	324	324	324	324	260	3,889	3,889	3,889
Agency services		332	384	381	410	447	356	367	3,612	3,612	3,612	3,612	18,114	35,242	39,285	39,373
Transfer receipts - operational		48,504	1,920	(665)	6,773	40,026	208	350	314	26,570	314	314	1,478	126,105	137,985	137,491
Other revenue		377	1,392	724	742	854	352	310	1,010	1,010	1,010	1,010	2,621	11,413	11,614	11,767
<b>Cash Receipts by Source</b>		<b>67,159</b>	<b>26,964</b>	<b>33,887</b>	<b>36,271</b>	<b>70,678</b>	<b>27,899</b>	<b>24,951</b>	<b>24,965</b>	<b>48,957</b>	<b>25,174</b>	<b>26,818</b>	<b>61,202</b>	<b>474,926</b>	<b>518,460</b>	<b>547,467</b>
<b>Other Cash Flows by Source</b>																
Transfers receipts - capital		21,597	-	-	-	-	-	-	8,002	-	-	-	12,940	42,539	37,617	40,190
Contributions & Contributed assets		-	-	-	-	-	-	-	12,500	25,926	-	-	-	38,426	12,500	12,500
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase 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>88,756</b>	<b>26,964</b>	<b>33,887</b>	<b>36,271</b>	<b>70,678</b>	<b>27,899</b>	<b>24,951</b>	<b>24,965</b>	<b>69,459</b>	<b>51,100</b>	<b>26,818</b>	<b>74,142</b>	<b>555,891</b>	<b>568,577</b>	<b>600,157</b>
<b>Cash Payments by Type</b>																
Employee related costs		9,513	8,883	13,515	10,363	10,158	10,870	9,687	11,962	11,962	11,962	11,962	17,826	138,663	148,345	155,407
Remuneration of councillors		1,476	1,681	1,495	1,496	1,514	1,513	1,506	1,566	1,566	1,566	1,566	2,947	19,892	20,721	21,592
Collection costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		26	26	27	88	39	28	28	35	35	35	35	22	425	205	63
Bulk purchases - Electricity		20,123	20,671	175	25,402	10,818	263	10,053	10,719	9,962	10,422	11,094	31,197	160,897	183,731	204,513
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		127	205	77	674	166	440	254	340	340	340	340	46,977	50,282	45,988	45,988
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		257	333	157	356	203	671	275	743	743	743	743	(5,222)	-	-	-
General expenses		1,792	3,313	10,179	10,721	3,821	3,497	12,611	5,419	5,419	5,419	5,419	12,739	80,349	75,738	71,294
<b>Cash Payments by Type</b>		<b>33,314</b>	<b>35,112</b>	<b>25,624</b>	<b>49,100</b>	<b>26,717</b>	<b>17,283</b>	<b>34,412</b>	<b>30,785</b>	<b>30,028</b>	<b>30,488</b>	<b>31,159</b>	<b>106,486</b>	<b>450,509</b>	<b>474,728</b>	<b>498,857</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		1,206	6,325	686	4,550	1,870	4,608	1,046	3,980	9,990	4,640	7,151	34,932	80,985	54,654	54,315
Repayment of borrowing		10	10	9	402	130	105	105	143	143	143	143	374	1,715	1,387	1,019
Other Cash Flow s/Payments		16	326	697	747	660	1,000	863	1,750	1,750	1,750	1,750	5,373	16,679	21,176	25,971
<b>Total Cash Payments by Type</b>		<b>34,546</b>	<b>41,773</b>	<b>27,016</b>	<b>54,799</b>	<b>29,377</b>	<b>22,996</b>	<b>36,426</b>	<b>36,657</b>	<b>41,911</b>	<b>37,020</b>	<b>40,203</b>	<b>147,164</b>	<b>549,887</b>	<b>551,945</b>	<b>580,161</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>54,210</b>	<b>(14,809)</b>	<b>6,872</b>	<b>(18,528)</b>	<b>41,301</b>	<b>4,903</b>	<b>(11,474)</b>	<b>(11,692)</b>	<b>27,549</b>	<b>14,080</b>	<b>(13,385)</b>	<b>(73,022)</b>	<b>6,004</b>	<b>16,632</b>	<b>19,996</b>
Cash/cash equivalents at the month/year beginning:		124,435	178,645	163,836	170,707	152,180	193,481	198,384	186,910	175,217	202,766	216,846	203,461	124,435	130,439	147,071
Cash/cash equivalents at the month/year end:		178,645	163,836	170,707	152,180	193,481	198,384	186,910	175,217	202,766	216,846	203,461	130,439	130,439	147,071	167,067

EC134 Lukhanji - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		18 668	-	-	-	-	-	1 194	1 194	19 862	16 537	20 518
Infrastructure - Road transport		5 858	-	-	-	-	-	2 220	2 220	8 078	4 537	2 318
<i>Roads, Pavements &amp; Bridges</i>		5 858						2 220	2 220	8 078	4 537	2 318
<i>Storm water</i>												
Infrastructure - Electricity		3 882	-	-	-	-	-	-	-	3 882	3 000	6 000
<i>Generation</i>												
<i>Transmission &amp; Reticulation</i>		3 882								3 882	3 000	6 000
<i>Street Lighting</i>												
Infrastructure - Water		562	-	-	-	-	-	-	-	562	-	-
<i>Dams &amp; Reservoirs</i>												
<i>Water purification</i>												
<i>Reticulation</i>		562								562		
Infrastructure - Sanitation		1 866	-	-	-	-	-	(815)	(815)	1 051	-	-
<i>Reticulation</i>		1 866						(815)	(815)	1 051		
<i>Sewerage purification</i>												
Infrastructure - Other		6 500	-	-	-	-	-	(211)	(211)	6 289	9 000	12 200
<i>Refuse</i>												
<i>Transportation</i>	2	6 500						(211)	(211)	6 289	9 000	12 200
<i>Gas</i>												
<i>Other</i>	3											
<b>Community</b>		20 133	-	-	-	-	-	7 167	7 167	27 300	15 217	10 200
Parks & gardens												
Sports Fields & stadia		5 000						4 419	4 419	9 419	7 000	5 000
Swimming pools												
Community halls		9 600						3 833	3 833	13 433	3 000	3 200
Libraries												
Recreational facilities												
Fire, safety & emergency												
Security and policing												
Buses												
Clinics												
Museums & Art Galleries												
Cemeteries		3 600						(1 085)	(1 085)	2 515	3 900	
Social rental housing												
Other		1 933								1 933	1 317	2 000
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Buildings												
Other												
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Housing development												
Other												
<b>Other assets</b>		8 881	-	-	-	-	-	804	804	9 685	1 400	1 290
General vehicles												
Specialised vehicles	18											
Plant & equipment		7 500								7 500		
Computers - hardware/equipment												
Furniture and other office equipment												
Abattoirs												
Markets												
Civic Land and Buildings												
Other Buildings												
Other Land												
Surplus Assets - (Investment or Inventory)												
Other		1 381						804	804	2 185	1 400	1 290
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>												
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>												
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming												
Other (list sub-class)												
<b>Total Capital Expenditure on new assets to be adjus</b>	1	47 682	-	-	-	-	-	9 165	9 165	56 846	33 154	32 008
<b>Specialised vehicles</b>	18	-	-	-	-	-	-	-	-	-	-	-
Refuse												
Fire												
Conservancy												
Ambulances												

EC134 Lukhanji - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		21 980	-	-	-	-	-	2 158	2 158	24 139	21 500	22 307
Infrastructure - Road transport		21 980	-	-	-	-	-	2 158	2 158	24 139	21 500	22 307
<i>Roads, Pavements &amp; Bridges</i>		17 925						1 717	1 717	19 642	12 500	12 500
<i>Storm water</i>		4 056						441	441	4 497	9 000	9 807
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
<i>Generation</i>												
<i>Transmission &amp; Reticulation</i>												
<i>Street Lighting</i>												
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
<i>Dams &amp; Reservoirs</i>												
<i>Water purification</i>												
<i>Reticulation</i>												
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>												
<i>Sewerage purification</i>												
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
<i>Refuse</i>												
<i>Transportation</i>	2											
<i>Gas</i>												
<i>Other</i>	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>		-	-	-	-	-	-	-	-	-	-	-
General vehicles												
Specialised vehicles	18											
Plant & equipment												
Computers - hardware/equipment												
Furniture and other office equipment												
Abattoirs												
Markets												
Civic Land and Buildings												
Other Buildings												
Other Land												
Surplus Assets - (Investment or Inventory)												
Other												
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>												
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>												
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming												
Other (list sub-class)												
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	1	21 980	-	-	-	-	-	2 158	2 158	24 139	21 500	22 307



EC134 Lukhanji - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands		A	7	8	9	10	11	12	13	14		
Repairs and maintenance expenditure by Asset Class/Sub-class												
<b>Infrastructure</b>		21 193	-	-	-	-	-	(6 472)	(6 472)	14 721	19 419	16 909
Infrastructure - Road transport		4 843	-	-	-	-	-	(176)	(176)	4 667	3 892	3 946
<i>Roads, Pavements &amp; Bridges</i>		3 156						(11)	(11)	3 144	2 181	2 209
<i>Storm water</i>		1 687						(165)	(165)	1 522	1 711	1 737
Infrastructure - Electricity		2 989	-	-	-	-	-	(50)	(50)	2 939	3 011	3 359
<i>Generation</i>		2 989						(50)	(50)	2 939	3 011	3 359
<i>Transmission &amp; Reticulation</i>												
<i>Street Lighting</i>												
Infrastructure - Water		5 171	-	-	-	-	-	(3 209)	(3 209)	1 962	5 190	5 209
<i>Dams &amp; Reservoirs</i>												
<i>Water purification</i>		5 171						(3 209)	(3 209)	1 962	5 190	5 209
<i>Reticulation</i>												
Infrastructure - Sanitation		6 254	-	-	-	-	-	(2 787)	(2 787)	3 467	6 272	3 291
<i>Reticulation</i>		6 254						(2 787)	(2 787)	3 467	6 272	3 291
<i>Sewerage purification</i>												
Infrastructure - Other		1 936	-	-	-	-	-	(250)	(250)	1 686	1 054	1 104
<i>Refuse</i>		1 936						(250)	(250)	1 686	1 054	1 104
<i>Transportation</i>	2											
<i>Gas</i>												
<i>Other</i>	3											
<b>Community</b>		413	-	-	-	-	-	64	64	478	426	440
Parks & gardens		283						64	64	347	296	309
Sports Fields & stadia												
Swimming pools												
Community halls		91								91	91	91
Libraries		39								39	39	39
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>		1 319	-	-	-	-	-	162	162	1 481	1 331	1 341
General vehicles												
Specialised vehicles	18											
Plant & equipment		175						133	133	308	176	180
Computers - hardware/equipment												
Furniture and other office equipment												
Abattoirs												
Markets												
Civic Land and Buildings												
Other Buildings		854						29	29	883	818	821
Other Land												
Surplus Assets - (Investment or Inventory)												
Other		290								290	337	340
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>												
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>												
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming												
Other (list sub-class)												
<b>Total Repairs and Maintenance Expenditure to be adjusted</b>	1	22 925	-	-	-	-	-	(6 245)	(6 245)	16 679	21 176	18 690
<b>Specialised vehicles</b>	18	-	-	-	-	-	-	-	-	-	-	-
Refuse												
Fire												
Conservancy												
Ambulances												

EC134 Lukhanji - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
		A	7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Depreciation by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		8 818	-	-	-	-	-	3 318	3 318	12 136	12 136	12 136
Infrastructure - Road transport		5 528	-	-	-	-	-	500	500	6 028	6 028	6 028
<i>Roads, Pavements &amp; Bridges</i>		5 528	-	-	-	-	-	500	500	6 028	6 028	6 028
<i>Storm water</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		3 290	-	-	-	-	-	2 818	2 818	6 108	6 108	6 108
<i>Generation</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>		3 290	-	-	-	-	-	2 818	2 818	6 108	6 108	6 108
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
<i>Dams &amp; Reservoirs</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Transportation</i>	2	-	-	-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>	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>		9 445	-	-	-	-	-	2 691	2 691	12 136	12 136	12 136
General vehicles		-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		4 307	-	-	-	-	-	1 761	1 761	6 068	6 068	6 068
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		5 139	-	-	-	-	-	930	930	6 068	6 068	6 068
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation to be adjusted</b>	1	18 263	-	-	-	-	-	6 009	6 009	24 272	24 272	24 272
<b>Specialised vehicles</b>	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

EC134 Lukhanji - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2013/14		Budget Year +1 2014/15		Budget Year +2 2015/16	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand			3	6	4	4	5						
<b>Parent municipality:</b>													
<i>Vote 10 - ROADS TRANSPORT</i>	<b>Upgrade of Gravel Roads - Cluster 1</b>			Yes	<i>Infrastructure - Road transport</i>	<i>Roads, Pavements &amp; Bridges</i>		4,056	4,497	9,000	8,750	12,000	8,500
<i>Vote 10 - ROADS TRANSPORT</i>	<b>Inter modal Taxi Rank</b>			Yes	<i>Infrastructure - Other</i>	<i>Transportation</i>		6,500	6,289	10,000	6,500	12,200	9,500
<b>Vote 5 - COMMUNITY AND SOCIAL SERVICES</b>	<b>Community Halls</b>			Yes	<i>Community</i>	<i>Community halls</i>		9,600	13,281	2,400	2,400	3,200	3,200
<i>Vote 5 - COMMUNITY AND SOCIAL SERVICES</i>	<b>Ezibeleni Stadium</b>			Yes	<i>Community</i>	<i>Sportsfields &amp; stadia</i>		-	3,700	-	-	-	-
<i>Vote 1 - EXECUTIVE AND COUNCIL</i>	<b>Fencing of Grazing camp</b>			Yes	<i>Other</i>	<i>Other</i>		1,000	825	-	850	2,600	950
<i>Vote 5 - COMMUNITY AND SOCIAL SERVICES</i>	<b>llinge Sport fields</b>			Yes	<i>Community</i>	<i>Sportsfields &amp; stadia</i>		3,000	2,000	3,000	-	3,000	-
<i>Vote 5 - COMMUNITY AND SOCIAL SERVICES</i>	<b>Community Halls Ward 5</b>					<i>Community halls</i>		2,400	4,421				
<i>Vote 5 - COMMUNITY AND SOCIAL SERVICES</i>	<b>Community Halls Ward 1</b>					<i>Community halls</i>		2,400	4,021				
<i>Vote 5 - COMMUNITY AND SOCIAL SERVICES</i>	<b>Community Halls Ward 7</b>					<i>Community halls</i>		2,400	120				
<i>Vote 5 - COMMUNITY AND SOCIAL SERVICES</i>	<b>Community Halls Ward 4</b>					<i>Community halls</i>		2,400	4,720				
<i>Vote 5 - COMMUNITY AND SOCIAL SERVICES</i>	<b>Recreational Facilities - Dumpy Adams</b>					<i>Sportsfields &amp; stadia</i>		-	519				
<i>Vote 5 - COMMUNITY AND SOCIAL SERVICES</i>	<b>New Cemetery - Ilenge</b>					<i>Cemeteries</i>		1,200	250				
<i>Vote 5 - COMMUNITY AND SOCIAL SERVICES</i>	<b>New Cemetery - Lesseyton</b>					<i>Cemeteries</i>		1,200	250				
<i>Vote 10 - ROADS TRANSPORT</i>	<b>Lukhanji Upgrading Gravel Roads &amp; Stormwater</b>					<i>Roads, Pavements &amp; Bridges</i>			4,497				
<i>Vote 10 - ROADS TRANSPORT</i>	<b>Completion of Inter Modal Transport Facility - Queenstown</b>					<i>Transportation</i>			6,289				
<i>Vote 10 - ROADS TRANSPORT</i>	<b>Upgrading &amp; Rehabilitation of Lukhanji Stormwater in Sada</b>					<i>Roads, Pavements &amp; Bridges</i>			725				
<i>Vote 1 - EXECUTIVE AND COUNCIL</i>	<b>Feasibility Study - Construction of Agricultural market in Shiloh</b>					<i>Other</i>			306				
<i>Vote 5 - COMMUNITY AND SOCIAL SERVICES</i>	<b>Sada Sport Stadium</b>			Yes	<i>Community</i>	<i>Sportsfields &amp; stadia</i>		2,000	3,200	-	-	-	-
<i>Vote 1 - EXECUTIVE AND COUNCIL</i>	<b>Machibini Shearing Shed</b>			Yes	<i>Other Assets</i>	<i>Other</i>		500	800	-	-	850	-
<i>Vote 10 - ROADS TRANSPORT</i>	<b>Surfacing of gravel Roads in Ezibeleni</b>			Yes	<i>Infrastructure - Road transport</i>	<i>Roads, Pavements &amp; Bridges</i>		-	681	-	-	-	-
<b>Entities:</b>													
<i>List all capital programs/projects grouped by Municipal Entity</i>													
<b>Entity Name</b>													
<b>Project name</b>													

**Quality Certificate**

I, .....the acting municipal manager of Lukhanji Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Mr. Gideon Judeel

Acting Municipal manager of Lukhanji Municipality EC 134

Signature \_\_\_\_\_

Date \_\_\_\_\_