

**NYANDENI LOCAL MUNICIPALITY**



**ADJUSTED BUDGET**

**23 JANUARY 2014**



## **PART 1 – ADJUSTMENTS BUDGET**

### **1.1 MAYOR'S REPORT**

We are tabling the Budget Adjustment at a crucial time in our country's history, where we are still battling with service delivery backlogs particularly in infrastructure. The Municipality is specifically faced with slow economic growth as well struggling to collect revenue; and is currently dependent on equitable share as the main source of funding.

Some of the challenges that have been experienced in implementing the Service Delivery and Budget Implementation Plan (SDBIP) for 2013/14 include:

- a. Limited budget on repairs and maintenance;
- b. Limited budget on infrastructure;
- c. Lack of progress on implementation of by-laws.

In order to improve operational efficiency, the following areas will be prioritized internally:

- a. Reconciliation of valuation roll and old accounts.
- b. Fast track expenditure on conditional grants
- c. Improving on implementation of by-laws
- d. Fill in the posts, and fund such posts on savings that were identified during the mid year assessment review.

Fiscal issues that will be prioritized and will increase budget availability include the following:

- a. Increase of repairs and maintenance resources at an amount of R3 million.
- b. Avail resources for strategic operations within the votes that have not been expended in the past six months. Such strategic operations are Mayoral outreach, Public Participation, and other operational expenses.

The Municipality will strive to intensify Performance Management System (PMS) in order to ensure that we meet the objectives and key performance indicators as outlined in our IDP and SDBIP.

## **1.2 RESOLUTIONS**

1.2.1 Council resolves that the adjustment budget of the Nyandeni Local Municipality for the financial year 2013/2014; and indicative for the two projected outer years 2014/15 and 2015/16 be approved as set-out in the following schedules

- 1.1. Table B 1 Adjustment Budget Summary
- 1.2. Table B2 Adjustment Budget Financial Performance by Standard Classification
- 1.3. Table B3 Adjustment Budget Financial Performance (revenue & expenditure by municipal vote
- 1.4. Table B4 Adjustment Budget Financial Performance revenue & expenditure
- 1.5. Table B5 Adjustment Capital Expenditure budget by Vote & Funding
- 1.6. Table B6 Adjustment Budget Financial Position
- 1.7. Table B7 Adjustment Budget cash Flows
- 1.8. Table B8 cash Backed reserves/accumulated surplus reconciliations
- 1.9. Table B9 Asset management

### **Multi-year Capital Budget**

1.2.2 Council resolves that multi-year capital appropriations by vote and associated funding reflected in Schedules B5 be approved.

### **Property Rates and other Municipal Tax**

1.2.3 Council resolves that property rates and any other municipal tax be changed for the budget year 2013/14.

### **Tariffs and Charges**

1.2.4 Council resolves that tariffs and charges remain unchanged for the budget year 2013/14.

### **Measurable Performance Objectives**

1.2.5 Council resolves that the measurable performance objectives for revenue from each source and for each vote reflect the budget adjustments.

### **Integrated Development Plan**

1.2.6 Council resolves to continue the implementation of the approved Integrated Development Plan.

### **Cashflow**

1.2.7 Council resolves that the an amount of R3 000 000 from reserves be utilised to fund repairs and maintenance in the budget.

### **1.3 Executive Summary**

This section contains an Executive Summary of the adjustment budget, highlighting the processes which lead to the compilation of the adjustment budget.

#### **1.3.1 Strategic Focus Areas and Municipal Priority Issues**

The following strategic focus areas remain for the 2013/14 financial year:-

- To ensure sound governance practices within Nyandeni Local Municipality
- To provide sound governance for local communities through public participation
- To provide sustainable services to all inhabitants of the municipality
- Economic Growth that lead to sustainable job creation
- Institutional Development and Organisational Transformation
- Financial Viability and Management

#### **1.3.2 Key Performance Indicators**

The following objectives and key performance indicators still remain unchanged for the remainder of the 2013/14 financial year:-

##### ***Financial Viability***

- To ensure effective Debtors management
- To increase revenue by 20%
- To ensure effective Budget management
- To ensure proper management of municipal assets
- To ensure proper SCM procedures
- To ensure compliance with relevant legislation and regulations

##### **Infrastructure and Service Delivery**

- To construct and maintain roads to service centres and economic development nodes
- To improve livelihoods in urban centres through infrastructure development
- To improve storm water system so as to achieve life span of road network
- To provide electricity to all outstanding households and new settlements
- To provide basic water supply to all communities
- To provide access to sanitation to all communities

##### ***Institutional Transformation and Development***

- To ensure effective compliance and sound management practices within the institution
- To ensure alignment of the Organogram with the assigned powers and functions
- To provide a tool for evaluating individual performance
- To ensure that all employees have the required competency levels
- To provide opportunities to new entrants to the labour market

### **Good Governance**

- To ensure effective public participation in our processes of decision making
- To improve municipal planning, policy development, and management policy implementation
- To develop a long term vision for Nyandeni Municipal Area
- To ensure meaningful participation by all spheres of government for seamless delivery of services
- To monitor internal controls and provide advice to management and council
- To identify, access and mitigate municipal risk
- To provide a tool for measuring achievement of predetermined objectives

### **Local Economic Development**

- To promote entrepreneurship and increase to markets

## **1.3.3 Section 72 Mid-year Performance Assessment Report**

### **Introduction**

Section 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) stipulates as follows:-

Mid-year budget and performance assessment

72. (1) The accounting officer of a municipality must by 25 January of each year—
- (a) assess the performance of the municipality during the first half of the financial year, taking into account—
    - (i) the monthly statements referred to in section 71 for the first half of the financial year;
    - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
    - (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
    - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
  - (b) submit a report on such assessment to—
    - (i) the mayor of the municipality;
    - (ii) the National Treasury; and
    - (iii) the relevant provincial treasury.
- (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.
- (3) The accounting officer must, as part of the review—
- (a) make recommendations as to whether an adjustments budget is necessary; and
  - (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

### 1.3.4 Preparation of the Mid-year Assessment Report

A mid-year assessment was carried out and a report submitted to the Honourable Mayor and Council during January 2014. Set out below is a summary of the report and findings submitted by the Municipal Manager.

### 1.3.5 Analysis of operating revenue

REVENUE SOURCE	APPROVED BUDGET (A)	ACTUAL BILLS (B)	VARIANCE (C)	REVISED BUDGET (D)	SIX MONTH ACTUAL COLLECTIONS (E)	VARIANCE (D) – (E)
<b>OWN REVENUE (BILLABLE)</b>						
Rates and taxes	R 3 120 310	R 6 171 900	R 3 051 590	R 4 469 786	R 392 277	R 4 077 509
Refuse removal	R 200 000	R 74 200	R 125 800	R 200 000	R 38 068	R 36 132 <b>(B) – (E)</b>

#### 1. Rates & taxes

The original Gross budgeted amount (including revenue foregone) was R3 120 310. The actual Gross billing was R6 171 900. The difference in billing is due to the fact that the budget was based on a draft valuation roll, subsequently all consultation processes as per MPRA were followed; this led to significant changes in the final approved valuation roll. During adjustment budget we have budgeted for the 80% projected collection of total bills, which amounts to R 4 469 786. The actual collections (R 392 277) as compared to the projected collection ( $R 4 469 786/2 = R 2 234 893$ ) as at six months period reflect that the municipality has under-collected by an amount of R1 842 6169. The collection rate is at 17 % of the total billed amount.

There are following factors that have contributed to the low collection rate:

1. The municipality has been implementing a new General Valuation Roll, and the process was initially delayed which led to the GV being finalised after the start of the current year, this had negative impact to as the billing was only done in the start of the second quarter.
2. Government departments are still busy reconciling debts from prior years, therefore they will settle the current bills after they have finalised the reconciliation of old debts, we are in constant contact to track progress of this exercise.

## 2. Refuse Removal

The original budget amounted to R200 000. The actual billing for the six month period is R 74 200. The actual collections (R 38 068) as compared to the billing for the six months period reflect that the municipality has under- collected by an amount of R 36 132. The collection rate is at 51% of the total billed amount.

## OTHER INCOME

REVENUE SOURCE	APPROVED BUDGET (A)	REVISED BUDGET (B)	YEAR TO DATE ACTUAL COLLECTIONS (C)	SIX MONTHS VARIANCE (B) – (C)	Realised Revenue % (C)/(B)
<b>OWN REVENUE (CASH)</b>					
DLTC & RA	R2 500 000	R4 500 000	R 1 103 936	R 3 396 064	24%
Traffic Fines	R 350 000	R 350 000	R 38 700	R 311 300	11%
Interest and profit on investment and Current Account	R 3000 000	R 3000 000	R 906 096	R 2 093 904	30%
RENT: HALL	R 35 000	R 35 000	R 20 698	R 14 302	59%
RENT: OFFICE	R 60 000	R 60 000	R 35 913	R 24 087	59%
SITE RENTAL	R 30 000	R 30 000	R 6 863	R 23 137	22%
TENDER SALES	R 200 450	R 200 450	R 68 228	R 132 222	34%
COMMISSION CHARGED	R 120 000	R 120 000	R 98 793	R 21 207	82%
PLAN FEES & SERVITUDES	R 25 000	R 25 000	R 528	R 24 472	2%
VENDING & HAWKING	R 10 000	R10 000	R 2 641	R 7 359	26%
FUNERAL FEES	R 30 000	R 30 000	R 1 357	R 28 643	4%
ABATTOIR	R 10 000	R 10 000	-	R 10 000	0%
LIBRARY FEES	R 40 000	R 40 000	-	R 40 000	0%
POUND FEES	R 60 000	R 60 000	R 33 037	R 26 963	55%
SALES WOOD			R 40	R (40)	
ADVERTISING RENTAL	R 40 000	R 40 000	R 21 110	R 18 890	52%
<b>TOTAL OTHER INCOME</b>	<b>R6 510 450</b>	<b>R8 510 450</b>	<b>R 2 337 940</b>	<b>R 6 172 510</b>	<b>27%</b>

### 1. **DLTC**

The original budget amount is R2 500 000. The municipality has been granted a permit to conduct Drivers Licence Testing Centre. We therefore propose an increase of R 1 500 000 for expected additional revenue. This increases the D.L.T.C budget to R 4 000 000.

The actual collections as compared to the approved budget at the six months period reflect that the municipality has under-collected by an amount R 1 396 064. The collection rate is at 44% of the total budgeted amount.



## 2. *Vehicle Registering Authority*

The municipality has also been granted a permit to conduct a Vehicle Registering Authority in Ngqeleni. We therefore propose a budget increase of R 500 000.

## 3. *Traffic Fines and Licensing*

The original budget amount was R350 000. The actual collections as compared to the approved budget at the six months period reflect that the municipality has under-collected by R 311 300.

The collection rate is at 11% of the total budgeted amount.

## 4. *Interest on investment*

The original budget amount was R3 000 000. The actual collections as compared to the approved budget at the six months period reflect that the municipality has under-collected by R 2 093 904. The collection rate is at 30% of the total budgeted amount.

## 5. *Other Income*

The original budget amount was R 660 450. The actual collections as compared to the approved budget at the six months period reflect that the municipality has under-collected by R 371 242. The collection rate is at 43% of the total budgeted amount.

## GRANTS

REVENUE SOURCE	APPROVED BUDGET	REVISED BUDGET	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
<b>OPERATIONAL</b>	<b>GRANTS</b>					
Equitable Share	R 143 347 000		R 56 945 000	R 47 782 000	nil	nil
	<b>CONDITIONAL GRANTS</b>					
Finance Management Grant	R1 550 000		R1 550 000	Rnil	Rnil	Rnil
Municipal Systems Grant	R 890 000		R 890 000	Rnil	Rnil	Rnil
Expanded Public Works	R1 000 000		R 400 000	R 300 000	Rnil	Rnil
Electrification	R19 673 000	R19 000 000	R5 000 000	R14 000 000	Rnil	Rnil
MIG	R48 566 000		R30 135 000	R11 249 000	Rnil	Rnil
Lgseta	R 500 000		R 52 935.26	R 9 499.88	Rnil	Rnil
Library Subsidy	R300 000		Rnil	R 300 000	Rnil	Rnil

### 1.3.6 Steps taken to address shortfall on operating revenue

- Reconciliation on the valuation roll against the actual billing has been performed to ensure accuracy.
- DLTC (Driving License and Testing Centre) has started to test for the drivers licenses
- Registering authority has been granted, and it will start to operate at Ngqeleni satellite in the third quarter of the financial year.

### 1.3.7 Analysis of Operating Expenditure

EXPENDITURE CLASS	APPROVED BUDGET	ACTUAL SPENDING	AVIALABLE BUDGET	SPENT%
<b>Salaries &amp; Wages</b>	R90 964 994	R43 391 287	R47 573 707	48%
<b>General Expenses</b>	R55 562 975	R25 719 951	R29 843 024	46%
<b>Repairs &amp; Maintenances</b>	R13 660 000	R6 847 951	R6 812 049	50%
<b>Capital Expenditure</b>	R78 897 829	R49 036 749	R29 861 080	62%
<b>Contributions to Approved Funds</b>	R48 241 000	nil		
<b>GRAND TOTAL</b>	<b>R287 326 798</b>	<b>124 959 938</b>	<b>114 089 860</b>	

### **1.3.8 DISCUSSION ON EXPENDITURE**

#### **1. SALARIES AND WAGES**

The annual budget for salaries and wages is R90 964 994. The actual amount incurred and paid is R43 391 287 which is 48% of the total budget. The available budget is R47 573 707, and this budget will cover the period of six months which ends at 30 June 2014. As there is still an available budget, there will be no need for adjustment budget.

#### **2. GENERAL EXPENSES**

The annual budget for general expensed is R55 562 975. The actual expenditure incurred is R25 719 951 which is 46% of the total budget. The available budget is R29 843 024 which will cover the last six months that ends at 30 June 2013.

#### **3. REPAIRS AND MAINTAINANCE**

The annual budget for the repairs and maintenance is R13 660 000. The actual expenditure is R6 847 392 which is 50% of the total budget. The available budget for the next six months is R6 812 049.

#### **4. CAPITAL EXPENDITURE**

The annual budget for the capital expenditure is R78897 829. The actual expenditure is R49 036 749 which is 62% of the total budget. The available budget for the next coming six months is R29 861 080.

### ***STEPS TO BE TAKEN IN ADDRESSING THE OVER-EXPENDITURE***

- Adherence to control procedures and avoidance of wasteful expenditure is critical in taking us forward.
- Adherence to the control procedures in budget and monitoring
- Adherence to the control procedures in cash flow management

### **1.3.9 Conclusion on the Mid-year Performance Assessment**

- Based on the analysis above, an Adjustments budget is necessary to effect the changes in the estimates and bring in line the expenditure budget to the revenue that can be collected.

### 1.3.10 Proposed Adjustments Budget for 2013/2014 Financial Year

#### 1.3.10.1 Introduction

Section 28 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) stipulates as follows:-

Municipal adjustments budgets

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

Section 23 of the Municipal Finance Management Act, 2003 (56/2003): Municipal budget and reporting regulations 393 of 2009 stipulates as follows:-

Timeframes for tabling of adjustments budgets

23. (1) An adjustments budget referred to in section 28 (2) (b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.

After approval of the Mid-year Assessment Report the Chief Financial Officer engaged with all the Departmental Heads to address the outcomes of the assessment report resulting in the proposed adjustments budget discussed below.

#### 1.3.11 Revenue

##### 1.3.11.1 Own Revenue

1. The budget for Rates was R 3 120 310, however the actual billing was R 6 171 900 which is the increase of R 3 051 590. The projected collection R 4 469 786 which suggested increase in the adjustment budget. **The impact is the increase in own revenue of R 1 600 000.**
2. The municipality has been granted a permit to conduct Drivers Licence Testing Centre, during original budget, we only budgeted for Learners Licence Examination

to the tune of R 2 500 000. **We therefore propose an increase of R 1 500 000 for expected additional revenue.** This increases the D.L.T.C budget to R 4 000 000.

3. The municipality has also been granted a permit to conduct a Vehicle Registering Authority in Ngqeleni, **we therefore propose a budget increase of R 500 000.**
4. There is an **increase in the interest on investment by an amount of R1000 000.**
5. The other own revenue is **attached to the reserves in which an amount of R3000 0000 has been obtained from.**

#### 1.4.11 Grants and Subsidies

There is a decrease in Grants and Subsidies of R673 000. This come as a result of the decrease in the Integrated National Electrification Programme from R19 673 000 to R19 000 000.

#### 1.4.12 Expenditure

##### 1.4.12.1 Analysis of Expenditure

The objective is to give a comprehensive view of expenditures that have been affected during the adjustment budget period. A summary of expenditure significantly overspent is as follow:-

EXPENDITURE CLASS	APPROVED BUDGET	INCREASE/(DECREASE)	ADUSTED BUDGET
Salaries & Wages	R90 964 994	nil	R90 964 994
General Expenses	R55 562 975	R3 600 000	R59 162 975
Repairs & Maintenances	R13 660 000	R4 000 000	R17 660 000
Capital Expenditure	R78 897 829	(673 000)	R78 224 829

#### GENERAL EXPENSES:

The line items that affected the adjustment budget are as follows:

Description	Amount
Mayoral Outreach	R600 000
Public Participation	R1000 000
Vehicle Hire	R300 000
Fuel & Oil	R500 000
Cleaning Material	R200 000
Telephone	R1000 000

The above expenditures have been funded from our own revenue as a result of the increase in the DLTC and Registering Authority Centre ,Property rates, Interest on Investments as well as the Municipal Reserves.

### **REPAIRS AND MAINTAINANCE**

The repairs and maintenance have been adjusted upwards by an amount of R3000 000. Such expenditure has been funded from the municipal reserves.

### **CAPITAL EXPENDITURES**

This has been adjusted downwards by an amount of R648 500 as a result of the decrease in the Integrated National Electrification Program

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## 1.4 BUDGET SCHEDULES

### 1.4.1 Table B 1 Adjustment Budget Summary

EC155 Nyandeni - Table B1 Adjustments Budget Summary - 23/01/2014

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	2,619	2,619	-	-	-	-	1,600	1,600	4,219	2,761	2,995
Service charges	200	200	-	-	-	-	-	-	200	211	229
Investment revenue	3,000	3,000	-	-	-	-	1,000	1,000	4,000	3,162	3,431
Transfers recognised - operational	146,287	146,287	-	-	-	-	-	-	146,287	172,348	220,904
Other own revenue	20,990	20,990	-	-	-	-	5,000	5,000	25,990	4,016	4,358
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>173,096</b>	<b>173,096</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,600</b>	<b>7,600</b>	<b>180,696</b>	<b>182,497</b>	<b>231,917</b>
Employee costs	75,821	75,821	-	-	-	-	-	-	75,821	82,266	89,258
Remuneration of councillors	15,144	15,144	-	-	-	-	-	-	15,144	16,431	17,828
Depreciation & asset impairment	44,741	44,741	-	-	-	-	-	-	44,741	53,597	66,260
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	13,660	13,660	-	-	-	-	4,000	4,000	17,660	13,989	29,381
Transfers and grants	4,000	4,000	-	-	-	-	-	-	4,000	4,216	4,574
Other expenditure	55,063	55,063	-	-	-	-	3,600	3,600	58,663	57,124	61,682
<b>Total Expenditure</b>	<b>208,430</b>	<b>208,430</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,600</b>	<b>7,600</b>	<b>216,030</b>	<b>227,623</b>	<b>268,984</b>
<b>Surplus/(Deficit)</b>	<b>(35,333)</b>	<b>(35,333)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>(35,333)</b>	<b>(45,126)</b>	<b>(37,068)</b>
Transfers recognised - capital	68,566	68,566	-	-	-	-	-	-	68,566	71,367	90,740
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>33,233</b>	<b>33,233</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>33,233</b>	<b>26,241</b>	<b>53,672</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>33,233</b>	<b>33,233</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>33,233</b>	<b>26,241</b>	<b>53,672</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>78,898</b>	<b>78,898</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(673)</b>	<b>-</b>	<b>(673)</b>	<b>78,225</b>	<b>82,211</b>	<b>122,506</b>
Transfers recognised - capital	78,898	78,898	-	-	-	(673)	-	(673)	78,225	82,211	122,506
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>78,898</b>	<b>78,898</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(673)</b>	<b>-</b>	<b>(673)</b>	<b>78,225</b>	<b>82,211</b>	<b>122,506</b>
<b>Financial position</b>											
Total current assets	7,883	7,883	-	-	-	-	-	-	7,883	8,497	9,108
Total non current assets	364,173	364,173	-	-	-	-	-	-	364,173	405,301	479,101
Total current liabilities	-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	191	191	-	-	-	-	-	-	191	289	84
<b>Community wealth/Equity</b>	<b>371,865</b>	<b>371,865</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>371,865</b>	<b>413,509</b>	<b>488,125</b>
<b>Cash flows</b>											
Net cash from (used) operating	81,474	81,474	-	-	-	-	-	-	81,474	128,464	123,433
Net cash from (used) investing	(78,898)	(78,898)	-	-	-	673	-	673	(78,225)	(82,211)	(122,506)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>2,576</b>	<b>2,576</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>673</b>	<b>-</b>	<b>673</b>	<b>3,249</b>	<b>48,829</b>	<b>49,757</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	76,471	76,471	-	-	-	-	-	-	76,471	80,600	84,952
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)	365,551	365,551	-	-	-	-	-	-	365,551	438,276	529,759
Depreciation & asset impairment	44,741	44,741	-	-	-	-	-	-	44,741	53,597	66,260
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	13,660	13,660	-	-	-	-	4,000	4,000	17,660	13,989	29,381
<b>Free services</b>											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	4,251	4,251	-	-	-	-	658	658	4,908	4,480	4,861
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

## 1.4.2 Table B2 Adjustment Budget Financial Performance by standard classification

EC155 Nyandeni - Table B2 Adjustments Budget Financial Performance (standard classification) - 23/01/2014

Standard Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
<b>Revenue - Standard</b>												
<i>Governance and administration</i>		169,571	169,571	-	-	-	-	5,600	5,600	175,171	178,782	227,885
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		169,071	169,071	-	-	-	-	5,600	5,600	174,671	178,782	227,885
Corporate services		500	500	-	-	-	-	-	-	500	-	-
<i>Community and public safety</i>		3,290	3,290	-	-	-	-	2,000	2,000	5,290	3,468	3,762
Community and social services		440	440	-	-	-	-	-	-	440	464	503
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		2,850	2,850	-	-	-	-	2,000	2,000	4,850	3,004	3,259
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		68,601	68,601	-	-	-	-	-	-	68,601	71,404	90,780
Planning and development		35	35	-	-	-	-	-	-	35	37	40
Road transport		68,566	68,566	-	-	-	-	-	-	68,566	71,367	90,740
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		200	200	-	-	-	-	-	-	200	211	229
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		200	200	-	-	-	-	-	-	200	211	229
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	241,662	241,662	-	-	-	-	7,600	7,600	249,262	253,865	322,656
<b>Expenditure - Standard</b>												
<i>Governance and administration</i>		145,133	145,133	-	-	-	-	3,680	3,680	148,813	157,966	179,203
Executive and council		47,725	47,725	-	-	-	-	1,900	1,900	49,625	48,256	52,358
Budget and treasury office		73,789	73,789	-	-	-	-	500	500	74,289	84,344	99,322
Corporate services		23,619	23,619	-	-	-	-	1,280	1,280	24,899	25,366	27,522
<i>Community and public safety</i>		33,269	33,268	-	-	-	-	(24)	(24)	33,244	35,809	38,853
Community and social services		29,938	29,938	-	-	-	-	(93)	(93)	29,845	32,300	35,045
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		1,430	1,430	-	-	-	-	30	30	1,460	1,507	1,635
Housing		1,900	1,900	-	-	-	-	39	39	1,939	2,003	2,173
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		106,002	106,002	-	-	-	-	3,961	3,961	109,963	112,977	170,091
Planning and development		12,090	12,090	-	-	-	-	(39)	(39)	12,051	12,814	13,903
Road transport		93,912	93,912	-	-	-	-	4,000	4,000	97,912	100,163	156,188
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		2,674	2,674	-	-	-	-	(17)	(17)	2,657	2,818	3,058
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		2,674	2,674	-	-	-	-	(17)	(17)	2,657	2,818	3,058
<i>Other</i>		250	250	-	-	-	-	-	-	250	264	286
<b>Total Expenditure - Standard</b>	3	287,326	287,326	-	-	-	-	7,600	7,600	294,926	309,834	391,490
<b>Surplus/ (Deficit) for the year</b>		(45,664)	(45,664)	-	-	-	-	-	-	(45,664)	(55,969)	(68,833)



### 1.4.3 Table B3 Adjustment Budget Financial Performance (revenue and expenditure by municipal vote)

EC155 Nyandeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 23/01/2014

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 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>	1											
Vote 1 - MUNICIPAL GOVERNANCE AND ADMINISTRATIVE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		169,071	169,071	-	-	-	-	5,600	5,600	174,671	178,782	227,885
Vote 3 - CORPORATE SERVICES		500	500	-	-	-	-	-	-	500	-	-
Vote 4 - COMMUNITY AND SOCIAL SERVICES		3,490	3,490	-	-	-	-	2,000	2,000	5,490	3,678	3,991
Vote 5 - PLANNING AND DEVELOPMENT		35	35	-	-	-	-	-	-	35	37	40
Vote 6 - INFRASTRUCTURE		68,566	68,566	-	-	-	-	-	-	68,566	71,367	90,740
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>241,662</b>	<b>241,662</b>	-	-	-	-	<b>7,600</b>	<b>7,600</b>	<b>249,262</b>	<b>253,865</b>	<b>322,656</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - MUNICIPAL GOVERNANCE AND ADMINISTRATIVE SERVICES		47,725	47,725	-	-	-	-	1,900	1,900	49,625	48,256	52,358
Vote 2 - BUDGET AND TREASURY		73,789	73,789	-	-	-	-	500	500	74,289	84,344	99,322
Vote 3 - CORPORATE SERVICES		23,619	23,619	-	-	-	-	1,280	1,280	24,899	25,366	27,522
Vote 4 - COMMUNITY AND SOCIAL SERVICES		34,042	34,042	-	-	-	-	(80)	(80)	33,962	36,625	39,738
Vote 5 - PLANNING AND DEVELOPMENT		14,240	14,240	-	-	-	-	-	-	14,240	15,080	16,362
Vote 6 - INFRASTRUCTURE		93,912	93,912	-	-	-	-	4,000	4,000	97,912	100,163	156,188
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>287,326</b>	<b>287,326</b>	-	-	-	-	<b>7,600</b>	<b>7,600</b>	<b>294,926</b>	<b>309,834</b>	<b>391,490</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(45,664)</b>	<b>(45,664)</b>	-	-	-	-	-	-	<b>(45,664)</b>	<b>(55,970)</b>	<b>(68,834)</b>

## 1.4.4 Table B4 Adjustment Budget Financial performance (revenue & expenditure)

EC155 Nyandeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 23/01/2014

Description	Ref	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	1	A	A1	4	5	6	7	8	9	10		
<b>Revenue By Source</b>												
Property rates	2	2,619	2,619	-	-	-	-	1,600	1,600	4,219	2,761	2,995
Property rates - penalties & collection charges												
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	200	200	-	-	-	-	-	-	200	211	229
Service charges - other												
Rental of facilities and equipment		165	165							165	174	189
Interest earned - external investments		3,000	3,000					1,000	1,000	4,000	3,162	3,431
Interest earned - outstanding debtors												
Dividends received												
Fines		350	350							350	369	400
Licences and permits		2,500	2,500					2,000	2,000	4,500	2,635	2,859
Agency services												
Transfers recognised - operating		146,287	146,287							146,287	172,348	220,904
Other revenue	2	17,975	17,975	-	-	-	-	3,000	3,000	20,975	838	910
Gains on disposal of PPE												
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>173,096</b>	<b>173,096</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,600</b>	<b>7,600</b>	<b>180,696</b>	<b>182,497</b>	<b>231,917</b>
<b>Expenditure By Type</b>												
Employee related costs		75,821	75,821	-	-	-	-	-	-	75,821	82,266	89,258
Remuneration of councillors		15,144	15,144							15,144	16,431	17,828
Debt impairment		3,500	3,500							3,500	3,500	3,500
Depreciation & asset impairment		44,741	44,741	-	-	-	-	-	-	44,741	53,597	66,260
Finance charges												
Bulk purchases												
Other materials		13,660	13,660					4,000	4,000	17,660	13,989	29,382
Contracted services												
Transfers and grants		4,000	4,000							4,000	4,216	4,574
Other expenditure		51,563	51,563	-	-	-	-	3,600	3,600	55,163	53,624	58,182
Loss on disposal of PPE												
<b>Total Expenditure</b>		<b>208,430</b>	<b>208,430</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,600</b>	<b>7,600</b>	<b>216,030</b>	<b>227,623</b>	<b>268,904</b>
<b>Surplus/(Deficit)</b>		<b>(35,333)</b>	<b>(35,333)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>(35,333)</b>	<b>(45,126)</b>	<b>(37,068)</b>
Transfers recognised - capital		68,566	68,566							68,566	71,367	90,740
Contributions												
Contributed assets												
<b>Surplus/(Deficit) before taxation</b>		<b>33,233</b>	<b>33,233</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>33,233</b>	<b>26,241</b>	<b>53,672</b>
Taxation												
<b>Surplus/(Deficit) after taxation</b>		<b>33,233</b>	<b>33,233</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>33,233</b>	<b>26,241</b>	<b>53,672</b>
Attributable to minorities												
<b>Surplus/(Deficit) attributable to municipality</b>		<b>33,233</b>	<b>33,233</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>33,233</b>	<b>26,241</b>	<b>53,672</b>
Share of surplus/ (deficit) of associate												
<b>Surplus/ (Deficit) for the year</b>		<b>33,233</b>	<b>33,233</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>33,233</b>	<b>26,241</b>	<b>53,672</b>

## 1.4.5 Table B5 Adjustment Capital Expenditure Budget by Vote and Funding

EC155 Nyandeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 23/01/2014

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
	5	6	7	8	9	10	11	12				
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - MUNICIPAL GOVERNANCE AND ADMINISTRATIO		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURE		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - MUNICIPAL GOVERNANCE AND ADMINISTRATIO		2,100	2,100	-	-	-	-	-	-	2,100	-	-
Vote 2 - BUDGET AND TREASURY		1,200	1,200	-	-	-	-	-	-	1,200	1,266	1,374
Vote 3 - CORPORATE SERVICES		1,150	1,150	-	-	-	-	-	-	1,150	1,212	1,315
Vote 4 - COMMUNITY AND SOCIAL SERVICES		3,710	3,710	-	-	-	-	-	-	3,710	3,910	4,243
Vote 5 - PLANNING AND DEVELOPMENT		100	100	-	-	-	-	-	-	100	-	-
Vote 6 - INFRASTRUCTURE		70,638	70,638	-	-	-	(673)	-	(673)	69,965	75,822	115,574
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>78,898</b>	<b>78,898</b>	-	-	-	<b>(673)</b>	-	<b>(673)</b>	<b>78,225</b>	<b>82,211</b>	<b>122,506</b>
<b>Total Capital Expenditure - Vote</b>		<b>78,898</b>	<b>78,898</b>	-	-	-	<b>(673)</b>	-	<b>(673)</b>	<b>78,225</b>	<b>82,211</b>	<b>122,506</b>
<b>Capital Expenditure - Standard</b>												
<b>Governance and administration</b>		<b>4,450</b>	<b>4,450</b>	-	-	-	-	-	-	<b>4,450</b>	<b>2,478</b>	<b>2,689</b>
Executive and council		2,100	2,100	-	-	-	-	-	-	2,100	-	-
Budget and treasury office		1,200	1,200	-	-	-	-	-	-	1,200	1,266	1,374
Corporate services		1,150	1,150	-	-	-	-	-	-	1,150	1,212	1,315
<b>Community and public safety</b>		<b>1,810</b>	<b>1,810</b>	-	-	-	-	<b>300</b>	<b>300</b>	<b>2,110</b>	<b>1,908</b>	<b>2,070</b>
Community and social services		1,350	1,350	-	-	-	-	-	300	1,650	1,423	1,544
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		460	460	-	-	-	-	-	-	460	485	526
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>70,738</b>	<b>70,738</b>	-	-	-	<b>(673)</b>	-	<b>(673)</b>	<b>70,065</b>	<b>75,822</b>	<b>115,574</b>
Planning and development		100	100	-	-	-	-	-	-	100	-	-
Road transport		70,638	70,638	-	-	-	(673)	-	(673)	69,965	75,822	115,574
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>1,900</b>	<b>1,900</b>	-	-	-	-	<b>(300)</b>	<b>(300)</b>	<b>1,600</b>	<b>2,003</b>	<b>2,173</b>
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		1,900	1,900	-	-	-	-	(300)	(300)	1,600	2,003	2,173
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	3	<b>78,898</b>	<b>78,898</b>	-	-	-	<b>(673)</b>	-	<b>(673)</b>	<b>78,225</b>	<b>82,211</b>	<b>122,506</b>
<b>Funded by:</b>												
National Government		48,566	48,566	-	-	-	-	-	-	48,566	56,367	60,740
Provincial Government		19,673	19,673	-	-	-	(673)	-	(673)	19,000	15,000	30,000
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		10,659	10,659	-	-	-	-	-	-	10,659	10,844	31,766
<b>Total Capital transfers recognised</b>	4	<b>78,898</b>	<b>78,898</b>	-	-	-	<b>(673)</b>	-	<b>(673)</b>	<b>78,225</b>	<b>82,211</b>	<b>122,506</b>
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		<b>78,898</b>	<b>78,898</b>	-	-	-	<b>(673)</b>	-	<b>(673)</b>	<b>78,225</b>	<b>82,211</b>	<b>122,506</b>

## 1.4.6 Table B6 Adjustment Budget Financial Position

EC155 Nyandeni - Table B6 Adjustments Budget Financial Position - 23/01/2014

Description	Ref	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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		6,523	6,523							6,523	6,875	7,246
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	1,360	1,360	-	-	-	-	-	-	1,360	1,622	1,862
Other debtors												
Current portion of long-term receivables												
Inventory												
<b>Total current assets</b>		<b>7,883</b>	<b>7,883</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,883</b>	<b>8,497</b>	<b>9,108</b>
<b>Non current assets</b>												
Long-term receivables												
Investments		69,948	69,948							69,948	73,725	77,706
Investment property		60,473	60,473							60,473	60,473	60,473
Investment in Associate												
Property, plant and equipment	1	231,851	231,851	-	-	-	-	-	-	231,851	268,517	337,592
Agricultural												
Biological												
Intangible		1,901	1,901							1,901	2,586	3,329
Other non-current assets												
<b>Total non current assets</b>		<b>364,173</b>	<b>364,173</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>364,173</b>	<b>405,301</b>	<b>479,101</b>
<b>TOTAL ASSETS</b>		<b>372,056</b>	<b>372,056</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>372,056</b>	<b>413,798</b>	<b>488,209</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft												
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits												
Trade and other payables												
Provisions												
<b>Total current liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non current liabilities</b>												
Borrowing	1	191	191	-	-	-	-	-	-	191	289	84
Provisions	1	-	-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>191</b>	<b>191</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>191</b>	<b>289</b>	<b>84</b>
<b>TOTAL LIABILITIES</b>		<b>191</b>	<b>191</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>191</b>	<b>289</b>	<b>84</b>
<b>NET ASSETS</b>	2	<b>371,865</b>	<b>371,865</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>371,865</b>	<b>413,509</b>	<b>488,125</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		371,865	371,865	-	-	-	-	-	-	371,865	413,509	488,125
Reserves		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>371,865</b>	<b>371,865</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>371,865</b>	<b>413,509</b>	<b>488,125</b>

## 1.4.7 Table B7 Adjustment Budget Cash Flow

EC155 Nyandeni - Table B7 Adjustments Budget Cash Flows - 23/01/2014

Description	Ref	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	+1 2014/15	+2 2015/16
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>												
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Ratepayers and other		23,809	23,809					6,600	6,600	30,409	6,988	7,582
Government - operating	1	146,287	146,287						-	146,287	172,348	220,904
Government - capital	1	68,566	68,566						-	68,566	71,367	90,740
Interest		3,000	3,000					1,000	1,000	4,000	3,162	3,431
Dividends									-	-		
<b>Payments</b>												
Suppliers and employees		(160,083)	(160,083)					(7,600)	(7,600)	(167,683)	(125,290)	(199,103)
Finance charges		(105)	(105)						-	(105)	(111)	(121)
Transfers and Grants	1								-	-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>81,474</b>	<b>81,474</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,474</b>	<b>128,464</b>	<b>123,433</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE									-	-		
Decrease (increase) in non-current debtors									-	-		
Decrease (increase) other non-current receivables									-	-		
Decrease (increase) in non-current investments									-	-		
<b>Payments</b>												
Capital assets		(78,898)	(78,898)				673		673	(78,225)	(82,211)	(122,506)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(78,898)</b>	<b>(78,898)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>673</b>	<b>-</b>	<b>673</b>	<b>(78,225)</b>	<b>(82,211)</b>	<b>(122,506)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits									-	-		
<b>Payments</b>												
Repayment of borrowing									-	-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>2,576</b>	<b>2,576</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>673</b>	<b>-</b>	<b>673</b>	<b>3,249</b>	<b>46,253</b>	<b>928</b>
Cash/cash equivalents at the year begin:	2								-	-	2,576	48,829
Cash/cash equivalents at the year end:	2	2,576	2,576				673			3,249	48,829	49,757

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### 1.4.8 Table B8 Cash Backed Reserves Accumulated surplus reconciliation

EC155 Nyandeni - Table B8 Cash backed reserves/accumulated surplus reconciliation - 23/01/2014

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	2,576	2,576	-	-	-	673	-	673	3,249	48,829	49,757
Other current investments > 90 days		3,947	3,947	-	-	-	(673)	-	(673)	3,274	(41,954)	(42,511)
Non current assets - Investments	1	69,948	69,948	-	-	-	-	-	-	69,948	73,725	77,706
<b>Cash and investments available:</b>		<b>76,471</b>	<b>76,471</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76,471</b>	<b>80,600</b>	<b>84,952</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
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>

## 1.4.9 Table B9 Asset Management

EC155 Nyandeni - Table B9 Asset Management - 23/01/2014

Description	Ref	Budget Year 2013/14										Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	+1 2014/15	+2 2015/16
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Adjusted	Adjusted
A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H					
R thousands													
<b>CAPITAL EXPENDITURE</b>													
<b>Total New Assets to be adjusted</b>	1	78,898	78,898	-	-	-	(673)	-	(673)	78,225	82,211	122,507	
Infrastructure - Road transport		49,566	49,566	-	-	-	-	-	-	49,566	57,421	81,884	
Infrastructure - Electricity		19,673	19,673	-	-	-	(673)	-	(673)	19,000	15,000	30,000	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		1,900	1,900	-	-	-	-	(300)	(300)	1,600	2,003	2,173	
Infrastructure		71,139	71,139	-	-	-	(673)	(300)	(973)	70,166	74,424	114,057	
Community		-	-	-	-	-	-	300	300	300	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	7,759	7,759	-	-	-	-	-	-	7,759	7,788	8,450	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Renewal of Existing Assets to be adjusted</b>	2	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Community		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	-	-	-	-	-	-	-	-	-	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure to be adjusted</b>	4	49,566	49,566	-	-	-	-	-	-	49,566	57,421	81,884	
Infrastructure - Road transport		19,673	19,673	-	-	-	(673)	-	(673)	19,000	15,000	30,000	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		1,900	1,900	-	-	-	-	(300)	(300)	1,600	2,003	2,173	
Infrastructure		71,139	71,139	-	-	-	(673)	(300)	(973)	70,166	74,424	114,057	
Community		-	-	-	-	-	-	300	300	300	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	7,759	7,759	-	-	-	-	-	-	7,759	7,788	8,450	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	2	78,898	78,898	-	-	-	(673)	-	(673)	78,225	82,211	122,507	
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>													
Infrastructure - Road transport	5	48,566	48,566	-	-	-	-	-	-	48,566	56,367	60,740	
Infrastructure - Electricity		19,000	19,000	-	-	-	-	-	-	19,000	15,000	30,000	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		235,611	235,611	-	-	-	-	-	-	235,611	303,850	375,217	
Infrastructure		303,177	303,177	-	-	-	-	-	-	303,177	375,217	465,957	
Community		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		60,473	60,473	-	-	-	-	-	-	60,473	60,473	60,473	
Other assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		1,901	1,901	-	-	-	-	-	-	1,901	2,586	3,329	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	365,551	365,551	-	-	-	-	-	-	365,551	438,276	529,759	
<b>EXPENDITURE OTHER ITEMS</b>													
<b>Depreciation &amp; asset impairment</b>		44,741	44,741	-	-	-	-	-	-	44,741	53,597	66,260	
<b>Repairs and Maintenance by asset class</b>	3	13,660	13,660	-	-	-	-	4,000	4,000	17,660	13,989	29,381	
Infrastructure - Road transport		11,750	11,750	-	-	-	-	3,450	3,450	15,200	11,976	27,197	
Infrastructure - Electricity		250	250	-	-	-	-	400	400	650	264	286	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		12,000	12,000	-	-	-	-	3,850	3,850	15,850	12,239	27,483	
Community		550	550	-	-	-	-	-	-	550	580	629	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	1,110	1,110	-	-	-	-	150	150	1,260	1,170	1,269	
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		58,401	58,401	-	-	-	-	4,000	4,000	62,401	67,586	95,641	
<b>% of capital exp on renewal of assets</b>		0.0%	0.0%							0.0%	0.0%	0.0%	
<b>Renewal of existing assets as % of deprecn</b>		0.0%	0.0%							0.0%	0.0%	0.0%	
<b>R&amp;M as a % of PPE</b>		3.7%	3.7%							4.8%	3.2%	5.5%	
<b>Renewal and R&amp;M as a % of PPE</b>		3.7%	3.7%							4.8%	3.2%	5.5%	



## **PART 2 – SUPPORTING DOCUMENTATION**

### **2.1 Adjustments to budget assumptions**

There were no adjustments to the budget assumptions used when the original budget prepared which were in line with circular 67.

### **2.2 Adjustments to budget funding**

**The adjustments budget will be funded by additional revenue from the following sources.**

1. The budget for Rates was R 3 120 310, however the actual billing was R 6 171 900 which is the increase of R 3 051 590. The projected collection R 4 469 786 which suggested increase in the adjustment budget. **The impact is the increase in own revenue of R 1 600 000.**
2. The municipality has been granted a permit to conduct Drivers Licence Testing Centre, during original budget, we only budgeted for Learners Licence Examination to the tune of R 2 500 000. **We therefore propose an increase of R 1 500 000 for expected additional revenue.** This increases the D.L.T.C budget to R 4 000 000.
3. The municipality has also been granted a permit to conduct a Vehicle Registering Authority in Ngqeleni, **we therefore propose a budget increase of R 500 000.**
4. There is an **increase in the interest on investment by an amount of R1000 000.**
5. The other own revenue **is attached to the reserves in which an amount of R3000 0000 has been obtained from.**

## 2.3 Adjustments to expenditure on allocations and grant programmes

EC155 Nyandeni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 23/01/2014

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	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
R thousands	A	2	3	4	5	6	7	Budget	Budget	
		A1	B	C	D	E	F			
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		145,787	145,787	-	-	-	-	145,787	172,348	220,904
Local Government Equitable Share		143,347	143,347					143,347	169,814	218,287
Finance Management		1,550	1,550					1,550	1,600	1,650
Municipal Systems Improvement		890	890					890	934	967
Other transfers and grants [insert description]										
Provincial Government:		300	300	-	-	-	-	300	316	333
Sport and Recreation		300	300					300	316	333
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		500	500	-	-	-	-	500	527	572
LGSETA		500	500					500	527	572
<b>Total operating expenditure of Transfers and Grants:</b>		<b>146,587</b>	<b>146,587</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>146,587</b>	<b>173,191</b>	<b>221,809</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		67,566	67,566	-	-	-	-	67,566	71,367	90,740
Municipal Infrastructure Grant (MIG)		48,566	48,566					48,566	56,367	60,740
Intergrate National Electrification Programme		19,000	19,000					19,000	15,000	30,000
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		1,000	1,000	-	-	-	-	1,000	-	-
EPWP Incentive		1,000	1,000					1,000		
<b>Total capital expenditure of Transfers and Grants</b>		<b>68,566</b>	<b>68,566</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68,566</b>	<b>71,367</b>	<b>90,740</b>
<b>Total capital expenditure of Transfers and Grants</b>		<b>215,153</b>	<b>215,153</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>215,153</b>	<b>244,558</b>	<b>312,549</b>

## **2.4 Adjustments to allocations and grants made by the municipality**

No allocations and grants were made by the municipality during the 2013/14 financial year.

## 2.5 Adjustments to councillor allowances and employee benefits

EC155 Nyandeni - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 23/01/2014

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		
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>												
<b>Councillors (Political Office Bearers plus Other)</b>												
Basic Salaries and Wages		15,766	15,766								15,766	0.0%
Pension and UIF Contributions		162	162								162	0.0%
Medical Aid Contributions												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances		428	428								428	
<b>Sub Total - Councillors</b>		<b>16,356</b>	<b>16,356</b>								<b>16,356</b>	<b>0.0%</b>
% increase												
<b>Senior Managers of the Municipality</b>												
Basic Salaries and Wages		14,191	14,191								14,191	0.0%
Pension and UIF Contributions		36	36								36	0.0%
Medical Aid Contributions												
Overtime												
Performance Bonus		1,419	1,419								1,419	
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances		373	373								373	
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
<b>Sub Total - Senior Managers of Municipality</b>		<b>16,019</b>	<b>16,019</b>								<b>16,019</b>	<b>0.0%</b>
% increase												
<b>Other Municipal Staff</b>												
Basic Salaries and Wages		33,978	33,978								33,978	0.0%
Pension and UIF Contributions		6,893	6,893								6,893	0.0%
Medical Aid Contributions		5,376	5,376								5,376	0.0%
Overtime		50	50								50	0.0%
Performance Bonus		4,057	4,057								4,057	
Motor Vehicle Allowance		2,140	2,140								2,140	0.0%
Cellphone Allowance												
Housing Allowances		2,254	2,254								2,254	
Other benefits and allowances		3,514	3,514								3,514	
Payments in lieu of leave												
Long service awards		328	328								328	0.0%
Post-retirement benefit obligations												
<b>Sub Total - Other Municipal Staff</b>		<b>58,590</b>	<b>58,590</b>								<b>58,590</b>	<b>0.0%</b>
% increase												
<b>Total Parent Municipality</b>		<b>90,965</b>	<b>90,965</b>								<b>90,965</b>	<b>0.0%</b>
<b>Board Members of Entities</b>												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Board Fees												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
<b>Sub Total - Board Members of Entities</b>												
% increase												
<b>Senior Managers of Entities</b>												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
<b>Sub Total - Senior Managers of Entities</b>												
% increase												
<b>Other Staff of Entities</b>												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
<b>Sub Total - Other Staff of Entities</b>												
% increase												
<b>Total Municipal Entities</b>												
<b>COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION &amp; ENTITY REMUNERATION</b>		<b>90,965</b>	<b>90,965</b>								<b>90,965</b>	<b>0.0%</b>
% increase												
<b>TOTAL MANAGERS AND STAFF</b>		<b>74,689</b>	<b>74,689</b>								<b>74,689</b>	<b>0.0%</b>

## 2.6 Adjustments to capital expenditure

EC155 Nyandeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 23/01/2014

Description	Ref	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>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - MUNICIPAL GOVERNANCE AND ADMINISTRATIO		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURE		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - MUNICIPAL GOVERNANCE AND ADMINISTRATIO		2,100	2,100	-	-	-	-	-	-	2,100	-	-
Vote 2 - BUDGET AND TREASURY		1,200	1,200	-	-	-	-	-	-	1,200	1,266	1,374
Vote 3 - CORPORATE SERVICES		1,150	1,150	-	-	-	-	-	-	1,150	1,212	1,315
Vote 4 - COMMUNITY AND SOCIAL SERVICES		3,710	3,710	-	-	-	-	-	-	3,710	3,910	4,243
Vote 5 - PLANNING AND DEVELOPMENT		100	100	-	-	-	-	-	-	100	-	-
Vote 6 - INFRASTRUCTURE		70,638	70,638	-	-	-	(673)	-	(673)	69,965	75,822	115,574
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		78,898	78,898	-	-	-	(673)	-	(673)	78,225	82,211	122,506
<b>Total Capital Expenditure - Vote</b>		78,898	78,898	-	-	-	(673)	-	(673)	78,225	82,211	122,506
<b>Capital Expenditure - Standard</b>												
<b>Governance and administration</b>		4,450	4,450	-	-	-	-	-	-	4,450	2,478	2,689
Executive and council		2,100	2,100	-	-	-	-	-	-	2,100	-	-
Budget and treasury office		1,200	1,200	-	-	-	-	-	-	1,200	1,266	1,374
Corporate services		1,150	1,150	-	-	-	-	-	-	1,150	1,212	1,315
<b>Community and public safety</b>		1,810	1,810	-	-	-	-	300	300	2,110	1,908	2,070
Community and social services		1,350	1,350	-	-	-	-	-	300	1,650	1,423	1,544
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		460	460	-	-	-	-	-	-	460	485	526
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		70,738	70,738	-	-	-	(673)	-	(673)	70,065	75,822	115,574
Planning and development		100	100	-	-	-	-	-	-	100	-	-
Road transport		70,638	70,638	-	-	-	(673)	-	(673)	69,965	75,822	115,574
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		1,900	1,900	-	-	-	-	(300)	(300)	1,600	2,003	2,173
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		1,900	1,900	-	-	-	-	(300)	(300)	1,600	2,003	2,173
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	3	78,898	78,898	-	-	-	(673)	-	(673)	78,225	82,211	122,506
<b>Funded by:</b>												
National Government		48,566	48,566	-	-	-	-	-	-	48,566	56,367	60,740
Provincial Government		19,673	19,673	-	-	-	(673)	-	(673)	19,000	15,000	30,000
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		10,659	10,659	-	-	-	-	-	-	10,659	10,844	31,766
<b>Total Capital transfers recognised</b>	4	78,898	78,898	-	-	-	(673)	-	(673)	78,225	82,211	122,506
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		78,898	78,898	-	-	-	(673)	-	(673)	78,225	82,211	122,506

## 2.7 Municipal Manager's Quality Certification

I \_\_\_\_\_, Municipal Manager of the Nyandeni Local Municipality hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act 56 of 2003 and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Signature

\_\_\_\_\_  
Mrs N. Nomandela  
Municipal Manager  
Nyandeni Local Municipality

Date

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